

Group Tax Strategy (UK)

Year ended December 31, 2026

1. Introduction

This document outlines the Tax Strategy of AUTO1 Group SE and its subsidiaries (hereinafter, collectively referred to as “the Group”).

The Tax Strategy will be periodically reviewed, and any material amendments will be approved by the Management Board of AUTO1 Group SE.

The Tax Strategy applies to all forms of taxes payable by the Group, in so far as it relates to UK taxation, including direct taxes, indirect taxes, payroll taxes, customs duties, and other applicable taxes. This document sets out the Group’s approach to tax risk management, governance, and how the Group addresses tax obligations across the jurisdictions in which it operates.

AUTO1 Group’s commitment to tax compliance is aligned with its broader mission to drive innovation and customer satisfaction responsibly. The Group is committed to collecting and paying the correct amount of tax, on time, and in a transparent and responsible manner.

AUTO1 Group regards this document as complying with its duty under paragraph 16(2) and paragraph 25(1), Schedule 19 of the Finance Act 2016, and it has been approved by the Management.

2. Group Tax Objectives

AUTO1 Group is committed to maintaining integrity and transparency in all tax matters. In the fast-evolving digital automotive marketplace, trust is key. Our Tax Strategy aims to communicate clearly and comprehensively to enable stakeholders to understand our tax approach.

The Group’s Tax Strategy is focused on achieving the following objectives:

- Ensuring compliance with relevant tax laws, rules, and reporting requirements across all countries where AUTO1 Group operates;
- Proactively managing ongoing tax risks and identifying opportunities through robust governance and assurance procedures;
- Exercising due diligence and care in handling all tax-related risks;
- Accurately collecting and paying taxes in line with the applicable legislation;

- Fostering open, professional, and constructive relationships with tax authorities, prioritizing integrity, collaboration, and transparency;
- Considering AUTO1 Group's corporate social responsibilities, reputation, and brand in all tax-related decisions.

3. Tax Governance and Compliance

AUTO1 Group believes in its responsibility to pay the correct amount of taxes in accordance with applicable laws in all the countries where it operates. The Group adheres to tax laws and practices, including timely submission of tax returns, disclosure of all relevant information to tax authorities, and claiming reliefs and incentives where available.

The Group's Chief Financial Officer (CFO) holds overall responsibility for overseeing the Group's Tax Strategy. This Tax Strategy has been approved by the Management Board of AUTO1 Group.

Day-to-day tax compliance responsibilities are delegated to the Group's Vice President of Tax and Risk Management, who ensures compliance with tax obligations, regularly updates the Audit Committee on the Group's tax position, and reports any tax risks or developments.

Where external advice is needed, due to the complexity or size of a particular decision, or where specialized expertise is required, AUTO1 Group engages third-party tax advisors to provide appropriate support.

4. Tax Planning and Risk Management

AUTO1 Group acknowledges that tax risks arise from complex transactions that have uncertain outcomes. The Group seeks to minimize tax risks by ensuring compliance with applicable laws, regulations, and disclosure requirements. Professional judgment and external advice are sought where tax rules are subject to interpretation or uncertainty.

The Group incorporates tax consequences as a key consideration in its planning processes but does not engage in any artificial or contrived arrangements to reduce tax liabilities. AUTO1 Group ensures that tax planning is aligned with its commercial objectives and adheres to all relevant laws.

The Group's tax function is a critical business partner, providing timely and relevant tax advice to facilitate growth and support business activities while ensuring compliance with tax obligations.

The tax function maintains close communication with the finance function and the broader management team to ensure a holistic approach to tax risk management. AUTO1 Group employs robust internal controls to manage tax risks, which are regularly tested and monitored to ensure effectiveness.

5. Relationship with HMRC and other Tax Authorities

AUTO1 Group is committed to maintaining an open, transparent, and cooperative relationship with HMRC, as well as other tax authorities in the jurisdictions where the Group operates. This relationship is based on mutual trust and collaborative working, and it is characterized by:

- Engaging with tax authorities in charge in real-time to proactively manage and minimize tax risks;
- Providing prompt responses to tax inquiries or requests for information from HMRC and other tax authorities;
- Maintaining robust internal tax controls to ensure compliance;
- Pre-agreeing positions on significant or unusual tax matters, where possible, to ensure certainty before tax filings;
- Handling tax authority audits and inquiries professionally and courteously as part of the normal compliance cycle.

In the event of any errors, AUTO1 Group discloses them at the earliest opportunity, taking steps to ensure such errors do not reoccur. By adopting this transparent and responsible approach, AUTO1 Group aims to be considered a low-risk taxpayer by HMRC and other relevant authorities.