

Sunseeker Investments Ltd, Sunseeker International (Holdings) Limited and its Subsidiaries:

UK Tax Strategy for the period ending 31 December 2026

Introduction

The purpose of this publication is to set out Sunseeker Investments Ltd, Sunseeker International (Holdings) Limited and its subsidiary undertakings, as such expressions are defined in sections 1159 and 1161 of the Companies Act 2006 (collectively “**the Sunseeker Group**”) policy and approach to conducting its UK tax affairs and managing its tax risk. This publication is prepared in accordance with the requirements of paragraph 16(2) of Schedule 19 of the Finance Act 2016 (“**the Schedule**”) in respect of the period ended 31 December 2026. This strategy is reviewed and approved by the Board of Directors of both Sunseeker Investments Ltd and Sunseeker International (Holdings) Limited (together, “**the Board of Directors**”) on behalf of the Sunseeker Group and will be reviewed and updated periodically.

UK taxation refers to taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax.

The tax policy is underpinned by the following fundamental principles:

- Ensuring compliance across all taxes including UK and overseas;
- Reporting and paying the correct amount of tax on a timely basis;
- Mitigation of tax risk balanced with a sensible sustainable commercial approach;
- Maintaining tax accounting arrangements that are certified under the Senior Accounting Officer regime; and
- Being a responsible taxpayer, acting in a transparent and honest manner with tax authorities.

Tax governance and management oversight

The Board of Directors has ultimate responsibility for tax strategy and governance. Responsibility for the application of the tax strategy, the supporting governance framework and the overall management of tax risk sits with the Sunseeker Group’s Chief Financial Officer. The day-to-day management of tax reporting and compliance is delegated to the Head of Financial Reporting and the Sunseeker Group’s finance team comprising appropriately qualified individuals. Additionally, the Sunseeker Group engages with leading tax advisors who provide tax advice and compliance support across the whole spectrum of tax regimes.

Attitude towards tax planning

The Sunseeker Group’s policies and governance framework operate to ensure compliance with relevant UK and overseas tax laws and regulations. The Sunseeker Group adopts a conservative approach to tax planning and has a low tax risk tolerance when structuring commercial activities. The Sunseeker Group does not implement or engage in tax avoidance strategies. Full consideration is given to maintain and preserve the Sunseeker Group’s brand and reputation.

Working with His Majesty’s Revenue & Customs (HMRC)

The Sunseeker Group is committed to the principles of openness and transparency in its approach to dealing with HMRC through a collaborative relationship with the HMRC Customer Compliance Group. Achievement of this requires full, open and early dialogue to mitigate tax risk and provide certainty. In the event of a dispute, the Sunseeker Group is committed to resolution in a constructive manner.

Approved by the Board of Directors on 19 December 2025.