



2025 GROUP TAX STRATEGY

AMR GP Holdings Limited and its subsidiaries (“the Group”)

2025 Group Tax Strategy

In accordance with the requirements of Paragraph 16(2), Schedule 19 of the Finance Act 2016, the Group sets out below its tax strategy for the year ending 31 December 2025.

The Group operates across the globe and recognises its responsibilities to our multiple stakeholders.

Management, governance and risk

The Board of Directors is responsible for the strategic direction of the Group and the Group’s tax strategy is a fundamental part of that.

Within this overall strategy, the Group’s approach to tax is set by the Director of Finance, with oversight by the Board of Directors, who sets out the policies and procedures required to ensure compliance with all global taxes the Group is subject to.

Day-to-day responsibility for tax compliance, risk-assessment and identification is managed by the Group Tax Manager with the support of the broader Finance and HR teams.

Risk is inherent in any business operation and tax risk is no different. The Group takes a conservative approach to tax risk with tax compliance considered to be a prerequisite for our future success as a group.

Tax risk is mitigated by designing, implementing and reviewing robust processes and controls around financial activity, as well as ensuring significant, unusual transactions are escalated to the appropriate level within the Group, where tax risks are assessed and addressed.

Tax planning

The Group seeks to balance our responsibilities to all our stakeholders, including our shareholders, employees, tax authorities and the wider public in our approach to tax planning.

Much like our Make A Mark commitment to driving positive progress through the influence of our team and sport, the Group considers the payment of appropriate taxes on its operations a fundamental part of our role as a responsible global business.

As a group of advanced technology businesses, research & development (“R&D”) is fundamental to our future success. Recognising the significant wider benefit such activity brings to the

country; the UK government has long-established tax incentives for businesses involved in the advancement of technical knowhow. Where we are eligible for such incentives, we claim these to further support our R&D activities.

We do not enter into transactions solely for the purpose of tax reduction and as a result our tax liabilities are the result of commercial decisions made in line with our overall objective of building a Formula One World Championship-winning business.

Interactions with global tax authorities

In keeping with our position that tax compliance is a prerequisite for the future success of the Group, we seek to ensure that our interactions with global tax authorities, including HMRC, ensure full compliance with our obligations and constructive dialogue where required to ensure mutual understanding.

Where there are uncertainties over the tax treatment of particular transactions, we engage with professional advisors to ensure we have considered all relevant factors and disclose any uncertain tax treatments to HMRC as required by UK law.