

## **eHarmony UK Ltd. (the “Company”) / ParshipMeet Group (the “Group”) - UK tax strategy for fiscal year 2024**

The following tax strategy for the financial year ending 31 December 2024 sets out the principles governing the management of the UK tax affairs of the Company and the Group as well as our strategy for delivering against those principles. The publication of this tax strategy is in accordance with the requirements of Paragraph 16 Section 2, Schedule 19 of Financial Act 2016.

The Company’s tax strategy is reviewed on an annual basis by the Company, the Group’s tax department and the Company’s tax advisers.

### **A. Approach of the Company and the Group to UK tax risk management and governance**

- The Group operates with a set of clear tax policies and accountabilities which are also binding for the Company.
- The Group’s Corporate tax department oversees and is responsible for tax governance and strategy in the UK and, together with the Company’s directors, provides oversight and involvement in managing tax risk and ensuring compliance with the Group’s tax policy. Where there is a need for specialist guidance, for example, in connection with corporation tax, we rely on external tax advisers. However, responsibility for tax decisions remains in-house.
- The principles governing the management of our tax affairs are fully aligned with our wider commercial, reputational, and business practices and are consistent with our commitment to corporate responsibility.
- They consist of the following:
  - We aim to pay the right amount of tax at the right time on the Company’s profits.
  - We respect the rights of the government to determine their own tax regime, tax rates and collection mechanisms and do not seek to obtain company-specific tax advantages that are not available to all market participants, or which are otherwise not properly legislated.
  - We do not adopt tax schemes or abnormal tax structures that have no commercial substance.
  - We recognize that all taxes that are paid to and collected for the government are an integral element of our corporate social responsibility.
  - We appropriately utilize and claim available tax incentives and exemptions.
  - We assure that all personnel with responsibilities for tax matters are trained and supported to ensure that they have the skills, technical expertise, as well as knowledge to fulfill their tax responsibilities and perform the best of their abilities effectively and accurately.
  - We commit to filing timely tax returns.

### **B. Level of UK tax risks accepted**

- The Company recognizes that tax laws are complex and may be subject to different interpretation; therefore, tax positions may be reviewed and challenged by revenue authorities from time to time.

- The Company does not employ a formulaic prescription of acceptable tax risk but considers various factors including reputational, financial and operational risks, as well as any potential impact on our relationships with any tax authorities, when determining its approach to tax matters.
- We seek to mitigate these risks by taking appropriate professional advice and by fostering good working relationships with tax authorities.

#### **C. Attitude of the Company and the Group towards tax planning**

- We seek actively to manage our UK and international tax liabilities where the Group considers that such an approach is consistent with its values and reflects the commercial operations of the business.
- We prioritize a “tax follows business approach”, resulting in a prioritization of the business needs within the course of tax planning.
- We are committed to ensuring that all transfers of goods and services between companies in the Group are conducted on an arm’s length basis and reflect the commercial nature of the individual transactions.

#### **D. Approach of the Company and the Group towards dealings with HMRC**

- The Company is committed to acting with integrity at all times and to maintaining a transparent, open and honest relationship with HMRC.
- We engage in open and constructive dialogue, cooperation and transparency with tax authorities and other government bodies (including HMRC), based on the disclosure of all relevant facts and circumstances.
- We aim to respond to all enquiries in a timely fashion and seek to resolve any disagreements amicably by discussion wherever possible.

#### **E. Transparency and tax evasion**

- We are committed to be open and transparent with regards to decision making, governance and tax planning.
- We do not tolerate tax evasion or the facilitation of tax evasion by any persons acting for or on behalf of the Company.