



Group Framework Policies

ASTON MARTIN LAGONDA GLOBAL HOLDINGS PLC

TAX STRATEGY

POLICY TITLE:	TAX STRATEGY
LAST REVIEWED:	May 2026
POLICY OWNER	Director of Group Financial Control
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EC POLICY SPONSOR	Chief Financial Officer

PART 1: Purpose and Scope

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Aston Martin Lagonda Global Holdings plc regards the publication of the information set out below as complying with the duty under Finance Act 2016, Schedule 19, paragraph 16 (Qualifying UK groups: duty to publish a group tax strategy) for the financial year ended 31 December 2026.

PART 1: PURPOSE AND SCOPE

Aston Martin is one of the world's most iconic luxury automotive brands focused on the design, engineering and manufacture of high luxury vehicles together with the sale of parts and servicing under the brand names Aston Martin and Lagonda. Aston Martin Lagonda Global Holdings plc is the ultimate holding company for Aston Martin Lagonda's worldwide operations.

This Tax Strategy document, approved by the board of Aston Martin Lagonda Global Holdings plc on 20 May 2026, is applicable to all entities within the group ('the Group') in accordance with paragraph 16 of Schedule 19 to the Finance Act 2016. This Tax Strategy document applies from the date of publication until it is superseded.

This Tax Strategy specifically sets out the Group's approach to managing its tax affairs, controlling tax risks and its relationships with tax authorities in respect of the financial year ended 31 December 2026.

References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of Schedule 19 to the Finance Act 2016 which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, Customs Duties and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has a legal responsibility.

PART 2: TAX STRATEGY

Compliance principles

The Group is committed to full compliance with all UK and international statutory tax obligations, including full disclosure of all relevant facts to the appropriate tax authorities, and seeks to pay the right and fair amount of tax in accordance with the letter and spirit of the tax law governing each territory the Group operates within. In managing its tax affairs, the Group recognises its responsibilities as a taxpayer and the need to protect the corporate reputation inherent in the brand.

Tax governance

The Board of Aston Martin Lagonda Global Holdings plc ('the Board') has ultimate responsibility for the Group's tax strategy although the day-to-day management rests with the Executive Committee which comprises the senior operational personnel of the Group.

The Chief Financial Officer (CFO) is the Executive Committee member with ultimate responsibility for tax matters and is the Senior Accounting Officer of the Group. As a member of the Board, the CFO attends all Board meetings, and advises the Board on the tax affairs and risks of the Group to ensure:

- the proper control and management of UK and international tax risks.
- the tax position is planned in line with the Group's strategic objectives.
- the tax charge is correctly stated in the Group statutory accounts and local tax returns; and

- all tax compliance is completed in a timely manner to HMRC and other tax authorities.

On a day-to-day basis, the management of the Group's tax affairs is delegated to the Director of Group Financial Control who reports to the CFO. Responsibility for day-to-day payroll activities and the related taxes thereon is delegated to the Director of HR and Reward, who also reports to the CFO. The various individuals with responsibility for Tax and Finance receive regular training in accordance with their roles.

The Board ensures that the Group's tax strategy is one of the factors considered in all investments and significant business decisions taken.

Tax risk management

The risk management of tax is inherent within the day-to-day financial controls and financial reporting systems of the Group. These controls include review procedures to ensure the integrity of the Group's accounting records.

Tax specific risks and controls are assessed and monitored within a tax risks and controls register. All tax risks identified within the register are allocated with an existing or mitigating control requirement, together with the assignment of internal responsibility. The adequacy of the allocated control is periodically assessed.

Where it is considered that external assistance is required, the group engages the services of external tax professionals, as well as consulting with HMRC to confirm positions taken, in order to assist the group in complying with its UK and international tax responsibilities.

Attendance at external courses and the provision of training is available to staff with responsibility for UK and international tax matters to ensure they are up to date with changes and developments to tax legislation.

Attitude to tax planning and acceptable levels of risk

Whilst the Group would seek to take advantage of all available tax incentives, reliefs and exemptions, this is done in the context of recognising its responsibilities as a taxpayer in paying the correct level of tax and protecting its corporate reputation. In the UK, available tax incentives, reliefs and exemptions would be governed by UK tax legislation.

When entering into commercial transactions, the Group seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, the applicable tax legislation. The Group does not undertake tax planning unrelated to such commercial transactions.

Given the Group's tax risk-averse nature a very prudent approach to its tax planning activities is applied, both in the context of UK tax law and international tax law. The Group prioritises an emphasis on its legal obligations as opposed to the minimisation of the associated tax liabilities.

Where a tax risk is identified, the Group seeks to address it in a timely manner with assistance from external advisors. Whilst the Group accepts that the international environment in which it operates will bring an inherent element of tax risk, it will not engage in aggressive tax strategies.

Relationship with tax authorities

The Group seeks to engage with HMRC through meetings and correspondence with its personnel, in particular its Customer Compliance Manager. By engaging in this way, the Group seeks to promote both transparency and an understanding by HMRC of the tax issues facing the Group in relation to particular transactions or arrangements.

During the financial year ending 31 December 2024, HMRC completed a Business Risk Review on the Group which resulted in the Group being awarded a 'Low' risk rating.

When submitting tax information to HMRC, either directly or on its behalf by third parties, the Group attempts to disclose all relevant facts and information which it believes there is potential for the tax treatment to be uncertain, or it believes HMRC should be made aware. In each case the Group seeks to respond promptly to any questions arising.

Should the Group identify any errors in information submitted to HMRC either directly or through third parties, the Group seeks to inform HMRC and rectify these errors as soon as is practicably possible.

The Group has finance professionals employed within each overseas territory where a legal entity exists. The finance professionals will work closely with external advisors to engage with the overseas tax authorities in a similar manner.