

FARFETCH

TAX STRATEGY

This strategy applies to Surpique Holdings Limited its subsidiary undertakings in accordance with paragraph 19 of Schedule 19 to the Finance Act 2016. These companies together are referred to as the “Farfetch Group” or the “Group”. The strategy is being published by the Group in accordance with paragraph 19(2) of the Schedule.

This strategy applies from the date of publication until it is superseded and will be renewed for each Financial Year. References to ‘UK Taxation’ are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, Digital Services Tax, PAYE, NIC, VAT, Insurance Premium Tax, 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 legal responsibilities.

The tax strategy reflects and aligns with our Code of Business Conduct and Ethics and our status as a subsidiary of a listed company on the New York Stock Exchange (“NYSE”) which requires strong governance and consideration of reputational risk.

Risk Management and Governance Arrangements

Ultimate responsibility for the tax strategy, the supporting governance framework and management of tax risk rests with the Board of Directors of Surpique Holdings Limited, the ultimate UK parent company of the Group.

The Chief Financial Officer (“CFO”) has been designated the responsible Executive for tax matters by the Board of Directors. Since the UK Group is within the scope of the UK Senior Accounting Officer (“SAO”) legislation, the CFO has been appointed as the SAO for the Group. The SAO is responsible for ensuring the UK Group establishes and maintains appropriate accounting and tax compliance arrangements.

Day-to-day responsibility of the Group’s Tax affairs are delegated by the CFO to the Senior Head of Direct Tax, Senior Head of Indirect Tax and Senior Head of Employment Tax (together referred to as “the Senior Heads of Taxes”). Processes relating to the different taxes are allocated to tax specialists within the tax team who will identify any key risks and put mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required. The Finance and Tax teams are staffed with appropriately qualified individuals.

The Group operates a system of tax risk assessment and controls as a component of the overall internal control framework applicable to the Group’s financial reporting system. The business is supported by internal controls, policies and procedures. Key risks and issues related to tax are escalated to the CFO.

Tax Planning and Level of Risk

Tax planning decisions are made in a responsible manner that is consistent with the Group’s business and economic activities. 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, tax legislation. All transactions are therefore required to have a commercial rationale or business purpose. Depending on the complexity, and the materiality of the matter or transaction, appropriate external advice will be obtained as necessary from independent reputable firms of tax advisors. The level of risk which the Group accepts in relation to UK and overseas taxation is consistent with its overall objective of achieving certainty in the Group’s tax affairs. At all times the Group seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the CFO and the

Senior Heads of Taxes are ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

The Group has a zero tolerance approach to tax evasion and the facilitation of tax evasion, whether under UK law or under the law of any other country. Following the enactment of the Criminal Finance Act 2017 the Group operates a Preventing Tax Evasion Policy.

Relationship with HMRC

The Group maintains an open and honest relationship in its dealing with HMRC and will seek to work in 'partnership' with HMRC in relation to its tax dealings. The Group seeks to obtain this through:

- o Paying the right amount of tax on time;
- o Submitting all tax returns on a timely basis;
- o Ensuring that tax returns include sufficient detail to enable the tax authorities to form an accurate view of the affairs of the company filing the return with an adequate supporting audit trail and sign-off process; and
- o Working closely with the tax authorities at all times.

Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.

The Farfetch Group Strategy is approved by the Surpique Holdings Limited Board of Directors for the Financial Year ended 31 December 2025.