



## DIGITALBRIDGE GROUP, INC.

---

DigitalBridge Group, Inc seeks to comply with all relevant tax rules and regulations in the countries where we operate. Our UK tax strategy is published below.

### **Overview of Tax Strategy**

DigitalBridge Group, Inc. and all of its UK affiliated entities regard this policy as complying with their duties under paragraphs 19 and/or 22 of Schedule 19 Finance Act 2016. This policy applies to DigitalBridge Group, Inc. and all UK affiliated entities for the financial year ending December 31, 2022.

### **The Group's Approach to Tax Compliance and Disclosure:**

The Group is committed to compliance with the international and local tax rules applicable to our business in all jurisdictions in which we operate. In planning and structuring our management and investing activities, we consider, along with numerous other factors, the tax laws, tax practices, and international legislation applicable to the locations in which we operate. In addition, we endeavor to:

- Engage with the tax authorities in an open, transparent and respectful manner.
- Support transparency initiatives relating to tax matters, including compliance with FATCA, country-by-country reporting, and automatic exchange of information.
- Comply with all financial statement and tax related disclosure requirements.

Given the scale of our business, risks will inevitably arise due to the interpretation of the ever changing and complex international and local tax laws and practices. We actively seek to identify, assess, monitor and manage these risks to the maximum extent possible in order to ensure they remain in line with our objectives.

We appropriately report the relevant facts, circumstances and authorities underlying our tax-related decisions in our filings and interactions with the tax authorities and their agents. Where there is significant uncertainty or complexity in relation to our operations, a transaction, or a contractual agreement, competent external advice is sought from various tax/accounting/legal professionals. Any tax structuring that is undertaken is grounded in business economics and commercial substance.

If necessary, we may litigate where we do not fully agree with the application of the tax law or practice pursued by tax authorities or oppose a ruling or decision of tax agents, having always first sought to resolve any disputed matters through active, amicable and transparent discussion.

### **Our Approach to Tax Planning**

In structuring our business activities, we take into account tax laws (as well as all other relevant matters) in all countries in which we operate. We will take steps to take advantage of reliefs and

incentives (such as capital allowances) and to avoid double taxation where the same income is taxed twice in different places). Any structuring that is undertaken will be consistent with the commercial and economic substance and will take into account the potential impact on our reputation and our strategy as a responsible business. We will not put in place any arrangements that are contrived or artificial.

### **Our Management of Tax Risks**

As a large global organization, the Group is exposed to a wide variety of tax risks. The Group's significant tax-related risks center on tax compliance, tax reporting, and transaction structuring. We rely heavily on our financial systems, as well as our qualified and capable employees across our various offices, to analyze, report, and pay our tax liabilities timely and accurately. We rely on our tax and finance teams to engage with specialized third party advisors and to cause regular reviews of transactions and operations to ensure that all relevant tax matters are identified and addressed appropriately, and in a manner consistent with our tax strategy.

Other tax risks associated with our global operations and investments include:

- Complexity of tax rules and regulations;
- Changing legislative and regulatory environment; and
- Business growth and operational risks.

### **Governance**

The Group manages tax risks and responsibilities in accordance with our governance, culture, and values. Our tax strategy is in alignment with the Group's broader risk and control framework. Responsibility for the tax strategy and its implementation, the supporting governance framework and management of tax risks ultimately sits with the Group's Chief Financial Officer (CFO) who reports to the board/audit and risk committee. Globally, the direct responsibility for each of these areas sits with the Global Head of Tax, who reports to the CFO. The Global Head of Tax is supported by a team of qualified and experienced in-house tax professionals based in Europe and in the U.S. The Group's tax team manages tax matters on a day-to-day basis. The Group's tax team seeks external advice where there is a need for specialized advice and guidance.

### **Publication of Tax Strategy**

This tax strategy has been published primarily with respect to our UK-based group and UK-managed companies and investments, but it is equally applicable to compliance with the tax laws of all other taxing jurisdictions in which we operate. This tax strategy is consistent with our Corporate Governance Guidelines and our Code of Business Conduct and Ethics.

### **Dealings with HMRC**

As in all jurisdictions where we operate, we engage with tax authorities, including in the UK with HMRC with honesty, integrity, respect and full disclosure and in a spirit of co-operative compliance.