

eHarmony UK Limited (the “Company”) - UK tax strategy for financial year 2026

This tax strategy for the financial year ending 31 December 2026 sets out the principles governing the management of the UK tax affairs of eHarmony UK Ltd. and the Company’s approach to applying those principles. The Company is a subsidiary of eHarmony Inc., a company incorporated in the United States, and forms part of the ParshipMeet Group (the “Group”). The Company regards publication of this tax strategy as complying with its duty under paragraph 22(2) of Part 2 of Schedule 19 to the Finance Act 2016 for that financial year. The Company’s tax strategy is reviewed annually by the Company’s sole director, with support from the Group’s tax department and the Company’s tax advisers.

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

- The Group operates a set of clear tax policies and accountabilities which are also binding for the Company.
- The Group’s tax department supports the management of the Company’s UK tax affairs. The Company’s sole director has oversight of tax governance, tax strategy and tax risk and is responsible for ensuring that the Company complies with the Group’s tax policies. Where specialist guidance is required, for example in relation to corporation tax, the Company relies on external tax advisers. Ultimate responsibility for tax decisions remains with the Company’s sole director.
- The Company is subject to an internal control framework which includes requirements for the identification, monitoring and reporting of tax risks. The Company’s sole director is responsible for ensuring that these requirements and related controls are appropriately applied.
- The principles governing the management of the company’s tax affairs are aligned with its wider commercial, reputational, and business practices and are consistent with its commitment to corporate responsibility.
- These principles include the following:
 - We aim to pay the right amount of tax at the right time on the Company’s profits.
 - We respect the right of the government to determine its tax regime, tax rates and collection mechanisms and do not seek to obtain company-specific tax advantages that are not available to other market participants, or are 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.
 - The Company’s sole director is supported by appropriately qualified Group personnel and external advisers who have the skills, technical expertise and knowledge necessary to support the Company in fulfilling its tax responsibilities 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 the company's relationships with any tax authorities, when determining its approach to tax matters.
- The Company's sole director ultimately determines whether a tax risk is acceptable, taking into account the factors above and, in particular, compliance with applicable law and the strength of the relevant technical position.
- The company seeks to mitigate these risks by taking appropriate professional advice and by fostering good working relationships with HMRC.

C. Attitude of the Company towards tax planning

- The company seeks actively to manage its UK tax affairs where such an approach is consistent with the Groups values and reflects the commercial operations of the business.
- Potential tax planning opportunities are assessed within the Company's existing governance framework, taking into account the commercial rationale, applicable tax law and the Company's approach to tax risk. Where material or complex transactions are involved, external tax advice is obtained where appropriate. Material tax planning decisions are subject to approval by the Company's sole director.
- We follow a "tax follows business" approach, under which business needs take priority in tax planning decisions. 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 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 HMRC and other government bodies, 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 by discussion wherever possible. Where appropriate, material tax uncertainties are proactively disclosed to HMRC.

E. Transparency and tax evasion

- We are committed to being open and transparent with regard 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.