

UK TAX POLICY STATEMENT

Introduction

The Tripadvisor group of companies (collectively, “Tripadvisor”) operates as a family of brands with a purpose of connecting people to experiences worth sharing. Tripadvisor’s mission is to empower all individuals to become better travelers and we do this by serving as the world’s most trusted and essential travel guidance platform.

Tripadvisor’s UK tax policy is comprised of the following key components:

Tax Planning

We consider, among other factors, the impact of planning decisions on our reputation with our wider stakeholders. Tripadvisor does not undertake any tax planning which does not have genuine economic or commercial substance. Where available to us, we will look to take advantage of tax incentives and exemptions implemented by governments and fiscal authorities in order to support investment, employment, and economic development.

Relationship with HMRC

Tripadvisor seeks to have a transparent and constructive relationship with HM Revenue and Customs (HMRC) through regular meetings and communication. Tripadvisor will endeavor to keep HMRC aware at an early stage of significant transactions and changes in the business. Tripadvisor shall comply with its legal obligations and interpret legislation in a reasonable way that is aligned with the intentions of Parliament. Where genuine differences of opinion occur on the application of tax law, Tripadvisor will first seek to resolve these with the HMRC through open dialogue and with reference to relevant legislation and case law, and, thereafter, may avail itself to other available options, as appropriate.

Tax Risk Management and Governance

Tripadvisor’s intention is to minimize the level of risk in relation to UK taxation at all times. Tax planning advice is only sought to ensure compliance with tax law.

We follow Tripadvisor’s risk management system as part of our internal control processes. Tripadvisor identifies, assesses and manages tax risks, and accounts for them appropriately. We implement risk management measures, including controls over compliance processes, and monitor their effectiveness. We report on a periodic basis to the Audit Committee on how tax risks are managed, monitored, and assured, and on improvements that are being made. In this way, the Audit Committee provides governance and oversight of tax risks.

Tripadvisor’s head of tax owns and implements our approach to tax, which is approved by the Board of Directors. Tripadvisor’s head of tax is also responsible for ensuring that policies and procedures that support the approach are in place, maintained, and used consistently around the world and that the global team has the skills and experience to implement the approach appropriately.

This tax policy is in line with our global Code of Business Conduct and Ethics (the “Code”) which requires Tripadvisor to be a good corporate citizen and all employees to be honest and conduct

themselves in accordance with the highest ethical, professional, and legal standards. The Code also prohibits our employees from:

- (i) engaging in any form of tax evasion (whether in the UK or abroad);
- (ii) aiding, abetting, counselling or procuring the commission of a tax evasion offense by another person;
- (iii) failing to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax, or any suspected fraudulent evasion of tax by another person; or
- (iv) threatening or retaliating against another individual who has refused to commit a tax evasion offense, or who has raised concerns.

Complying with the law is the foundation on which our ethical standards are built.

Additional Information

Schedule 19 of the Finance Act 2016 introduced an obligation for large businesses to publish their tax strategy with respect to UK taxation. This Statement, while reflecting Tripadvisor's global presence, was written to comply with the Schedule 19 obligation that applies to the UK sub-group headed by Tripadvisor UK Holdco Limited (in accordance with paragraph 19(2) Schedule 19 Finance Act 2016) and Viator Limited (in accordance with paragraph 22(2) Schedule 19 Finance Act 2016).

This Statement has been approved by Tripadvisor's Compliance Committee for the year ended 31 December 2023.

Effective Date: 18 October 2023