

GlobalData Plc Tax Strategy

YEAR ENDING 31 DECEMBER 2025

Contents

1.	INTRODUCTION.....	3
2.	ABOUT US	3
3.	TAX OBJECTIVES	3
4.	TAX GOVERNANCE	3
5.	ATTITUDE TO TAX PLANNING	4
6.	TAX RISK MANAGEMENT	4
7.	ATTITUDE TO TAX RISK.....	4
8.	RELATIONSHIP WITH TAX AUTHORITIES	4
9.	DOCUMENT CONTROL.....	5

1. INTRODUCTION

- 1.1 This document sets out the Tax Strategy of GlobalData Plc and its subsidiary undertakings (GlobalData or the Group) and is regarded as complying with the duty set out in Finance Act 2016, Schedule 19, paragraph 16(2).
- 1.2 This document was approved by the Board of GlobalData Plc on 18 March 2025 and relates to the financial year ending 31 December 2025. It was published via www.globaldata.com on 31 March 2025.

2. ABOUT US

- 2.1 GlobalData is a subscription-based data, insight, and technology business that provides critical intelligence to the key decision-makers at some of the world's leading companies. It provides its clients with subscription access to its proprietary data, analytics and insights platform, with the offering of ancillary services such as consulting, single copy reports and events.
- 2.2 GlobalData was formed in 2016, following the combination of several well-established data and analytics providers, with heritage leading back over 50 years. GlobalData Plc is listed on the Alternative Investment Market of the London Stock Exchange.

3. TAX OBJECTIVES

- 3.1 The GlobalData Code of Conduct (the Code) sets out our core values and guides everything we do by informing our decisions, driving our actions and determining how we conduct our business. It has been designed to ensure our colleagues are able to make the correct decisions every day, acting with our core values in mind, and above all, with respect for each other, the business, our clients and our communities. The Code provides guidance and support on the way we do things, our expectations and our behaviours, including our approach to tax.
- 3.2 GlobalData's core tax objectives are to pay the right amount of tax, at the right time, and in accordance with all relevant tax laws and regulations across the countries in which we operate.
- 3.3 These tax objectives are managed through the application of a Board approved Group Tax Policy, designed to ensure a consistent approach to taxation in all territories.

4. TAX GOVERNANCE

- 4.1 The Board of Directors has overall responsibility for the effective operation and approval of the GlobalData Tax Policy and has delegated responsibility for overseeing its implementation and maintenance to the Group Tax Director and Company Secretary.
- 4.2 Day to day management of GlobalData's tax affairs is managed through the Group's central finance team in conjunction with reputable professional advisers to ensure compliance with applicable rules and regulations.

- 4.3 In particular, tax advice is obtained on complex or material transactions outside of the day-to-day activities of the Group, to ensure compliance with tax laws and that transactions are correctly reflected and disclosed in the appropriate tax filings.

5. ATTITUDE TO TAX PLANNING

- 5.1 GlobalData does not support or implement tax planning that we believe to be aggressive or artificial. We may take appropriate and responsible steps to reduce tax liabilities and make use of available reliefs and incentives, where it reflects the commercial and economic activity of the business.
- 5.2 GlobalData conducts transactions between group companies on an arm's length basis and in accordance with the Organisation for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines. In all countries where we have activities, we have the people, premises and other assets required to run our business there.

6. TAX RISK MANAGEMENT

- 6.1 Tax risk can arise from changes in law, differences in interpretation of law and the failure to comply with the applicable rules and procedures. As a multinational group, operating in an increasingly complex and changing international corporate tax environment, some risk is unavoidable. We manage and control this risk through local management teams, professional advisors, tax specialists that we employ and agile monitoring of changes in law and interpretation of law.

7. ATTITUDE TO TAX RISK

- 7.1 GlobalData has no defined level of acceptable tax risk. It is assessed on a case-by-case basis taking account of operational, financial and reputational factors, as well as the materiality of any item. However, we seek to take a balanced approach having regard to the interests of all stakeholders including investors, customers, staff and the governments and communities in the countries in which we operate.

8. RELATIONSHIP WITH TAX AUTHORITIES

- 8.1 We seek to engage with tax authorities with professionalism, honesty and respect. As a medium-sized business in the UK we are not allocated a dedicated Customer Compliance Manager within HM Revenue & Customs (HMRC). However, our approach is to maintain an open relationship with all HMRC staff to meet all UK statutory and legislative tax requirements.
- 8.2 The complexity, and constantly evolving nature of tax laws and guidelines that relate to our business, mean that there are occasions where we differ with tax authorities on the technical interpretation of a particular area of tax law. In these cases, we work with all tax authorities, including HMRC, in a timely and constructive manner to resolve disputes where they arise, although we are prepared to litigate where this is not possible.

9. DOCUMENT CONTROL

- 9.1 This document applies from the date of publication to the date it is superseded and will be reviewed at least annually.