



UK Tax Strategy

Fiscal Year Ending December 31, 2023

UK TAX STRATEGY

Overview

123-Reg Limited (collectively with its UK affiliates, "GoDaddy") publishes this United Kingdom ("UK") Tax Strategy in compliance with the duty imposed under Section 161 and paragraph 19(2) of Schedule 19 of the Finance Act 2016 for the fiscal year ending December 31, 2023.

123-Reg Limited is a member of the GoDaddy UK sub-group and confirms that this UK Tax Strategy applies to all taxation areas affecting all members of the UK sub-group.

GoDaddy's UK Tax Strategy is reviewed annually and encompasses several objectives as further described below.

Risk Management and Governance

GoDaddy focuses on corporate responsibility and strives to operate with a high degree of fairness and transparency in all of its business dealings. The Board of Directors of GoDaddy Inc. (the "Board") adopted Corporate Governance Guidelines to reflect the Board's commitment to a system of governance that enhances corporate responsibility and accountability. The Board oversees the performance of GoDaddy's senior management and ensures that the best interests of its stockholders are being served. In addition, the Board adopted a Code of Business Conduct and Ethics applicable to all of GoDaddy's employees, executive officers, and directors.

The Board views compliance with tax legislation as key to managing GoDaddy's tax risk. GoDaddy understands the importance of tax in the wider context of business decisions and has processes in place to ensure tax is considered as part of its decision making process. The tax function strives to build and maintain relationships across GoDaddy to promote and cement this tax strategy into all aspects of its business.

Effective tax administration is key to managing GoDaddy's tax risk. As a NYSE listed group, GoDaddy operates a detailed system of internal controls over accounting and tax compliance, including multi-layer review and approval processes for all aspects of tax administration. In addition, GoDaddy employs professionals experienced in the identification and management of tax risk and engages external advisors for additional support.

Tax planning

GoDaddy engages in tax planning that is aligned with its business objectives and is in compliance with UK tax law. GoDaddy does not undertake aggressive tax planning designed to artificially avoid paying the right amount of tax, but considers tax efficiency when structuring its business transactions. Any tax planning that is implemented will have commercial and economic significance, and is consistent with the principles in GoDaddy's Code of Business Conduct and Ethics.

Risk Acceptance

As noted above, the corporate governance framework and tax controls are designed to mitigate GoDaddy's tax risk. Given the scale of GoDaddy's existing business, expanding

international operations, and volume of tax obligations, GoDaddy is subject to a variety of tax risks and uncertainties arising from the interpretation of complex tax law and compliance obligations in an ever-changing global tax landscape. GoDaddy's approach is to ensure it complies with its obligations rather than look to aggressively avoid paying tax. GoDaddy's internal resources as well as its relationships with professional advisors in significant taxing jurisdictions, including in the UK, allow it to seek expert advice on specialized areas of tax. The level of external advice sought is commensurate with GoDaddy's perception of the risk involved.

Relationship with Her Majesty Revenue & Customs ("HMRC")

GoDaddy is committed to maintaining a collaborative relationship with HMRC and all other taxing authorities. GoDaddy engages with taxing authorities, including HMRC, with honesty, respect, and fairness. GoDaddy is dedicated to responding to inquiries within the required timeframe utilizing open and transparent communications. If an inadvertent error is discovered, GoDaddy strives to rectify the error as soon as is practical. GoDaddy is prepared to litigate if it disagrees with a ruling or decision of a tax authority but will first seek to resolve any disputed matters through pro-active, cooperative and transparent discussion and negotiation.