Our UK Tax Strategy

Introduction

This UK Tax Strategy applies to the UK operations of the Flix SE Group ("Flix", "the Group", "we", "our" or "us"), including FlixBus and other UK group entities.

Flix SE is a global travel technology company headquartered in Munich, Germany, providing long-distance mobility solutions through the FlixBus and FlixTrain brands. The Group operates across multiple jurisdictions and is committed to maintaining high standards of tax governance and compliance in all territories in which it conducts business.

The Group pays and collects a range of taxes in the United Kingdom, including corporation tax, employer's National Insurance contributions, PAYE, VAT, business rates and other taxes arising from its commercial activities.

This tax policy satisfies paragraph 19 of schedule 19 to the UK Finance Act 2016. The tax policy has been published in accordance with paragraph 16(2). This strategy applies from the date of publication until it is superseded.

Tax Risk Management and Governance

The Group's approach to tax risk management forms part of its wider framework of corporate governance, risk management and internal controls.

Responsibility for UK tax compliance rests with the UK Finance Operations and Tax team, led by the Director of Finance Operations and Tax Europe. Group Tax team is responsible for overseeing tax matters across the Group and escalating significant tax risks or developments to senior management where appropriate.

The Group seeks to ensure that:

- UK tax returns are submitted accurately and on time;
- UK Transfer Pricing documentation (Local File & Master File) are prepared accurately and upon request from HMRC submitted within specified time period;
- taxes are paid when due;
- appropriate systems, processes and controls are maintained;
- tax risks are identified and managed on a timely basis; and
- significant tax matters are reviewed at an appropriate level within the organisation.

Tax processes are subject to internal review and form part of the Group's overall control environment. The Group also engages external professional advisers when specialist expertise is required or where tax legislation is complex, uncertain or subject to significant change.

Attitude Towards Tax Planning

The Group's tax planning activities are driven by commercial and operational requirements. When entering into transactions or business arrangements, Flix considers the associated tax consequences alongside other commercial factors. The Group seeks to structure its affairs in a manner that is consistent with applicable tax legislation and aligned with the underlying commercial substance of its activities.

The Group does not undertake artificial tax planning arrangements, nor does it enter into transactions whose primary purpose is the avoidance of tax.

Where legislation provides reliefs, exemptions, incentives or elections that are intended by Parliament, the Group may utilise such provisions where appropriate and consistent with the commercial objectives of the business.

Given the increasing complexity of international tax legislation, including developments arising from the OECD Base Erosion and Profit Shifting ("BEPS") initiatives and Pillar Two rules, the Group may seek advice from suitably qualified external advisers to ensure that tax legislation is correctly interpreted and applied.

Level of Risk Accepted in Relation to UK Taxation

The Group maintains a low-risk approach to UK taxation.

The Board and senior management recognise that tax risk cannot be eliminated entirely due to the complexity of tax legislation and the volume of transactions undertaken by the business. However, the Group seeks to minimise uncertainty wherever reasonably possible through robust controls, appropriately skilled personnel and, where necessary, external advice.

The Group will not knowingly take tax positions that it believes are unsupported by legislation or inconsistent with the intention of the law.

Where the tax treatment of a transaction is uncertain, complex or material, the Group will assess the technical position carefully and seek professional advice where appropriate. Any resulting tax position will be based on a reasonable interpretation of the relevant legislation, guidance and case law.

Approach to Dealings with HMRC

The Group is committed to maintaining an open, transparent and constructive relationship with HM Revenue & Customs ("HMRC").

The Group seeks to:

- comply with all UK tax filing, reporting and payment obligations;
- respond to HMRC enquiries in a timely and professional manner;
- engage with HMRC openly and honestly;
- disclose relevant facts and circumstances when resolving tax matters;

- seek certainty where appropriate; and
- resolve disputes through discussion and cooperation wherever possible.

Where differences of interpretation arise, the Group will engage with HMRC in a professional and collaborative manner with the objective of achieving an appropriate resolution based on the relevant legislation and facts.

This UK Tax Strategy has been approved by the management of Flix SE and is regarded as complying with the requirements of Schedule 19 of the Finance Act 2016 in respect of the financial year ending 31 December 2026 and subsequent periods until superseded.
Level of Acceptable Tax Risks

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