Tax Strategy of Tradebyte Software Ltd.

This strategy applies to Tradebyte Software Ltd. ("Tradebyte"), a limited company registered in England and a UK subsidiary in the Zalando Group. References to "Zalando" include the Zalando Group and Tradebyte specifically as its subsidiary.

This strategy has been published in accordance with Part 2 of Schedule 19 to the Finance Act 2016. References to "UK Taxation" include among others Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax.

This document has been updated to reflect the strategy as it was followed during the course of the financial year ending on 31 December 2026.

This tax strategy is reviewed at least annually.

1. Introduction and Strategic Objective

Zalando is Europe's leading online platform for fashion and lifestyle. Founded in Berlin in 2008, Zalando brings head-to-toe fashion to millions of active customers in markets all over Europe, offering clothing, footwear, accessories, and beauty. As a company Zalando aims for profitable growth whilst following a path of sustainable value creation. Zalando strives to positively contribute to society by demonstrating responsible behaviour, integrity and commitment to a high standard of compliance.

Zalando's approach to tax is consistent with Zalando's general corporate objectives which include honesty, trust, fairness and integrity. These goals are of the highest priority for Zalando and are set out in the public Zalando Code of Ethics which specifies what is required of each and every individual at Zalando and dedicates a separate chapter to the topic of taxes.

Zalando's approach to tax is governed by the group tax strategy ("Zalando's Tax Strategy") which defines the binding principles to which all tax-related topics within Zalando (including UK Taxation) are to be aligned with. It is approved by the Zalando Management Board and applies to Zalando SE and all subsidiaries and branches of the Zalando Group. Accordingly, the above-mentioned group tax strategy applies to Tradebyte as the basis and foundation of this Tax Strategy. In tax matters, Zalando strives to adhere to the highest compliance standards and acts as a socially responsible corporate citizen. Paying our adequate share of taxes in accordance with all applicable tax laws is a fundamental part of Zalando's understanding of socially responsible economic growth.

Zalando's Tax Strategy describes in more detail Zalando's attitude towards

- Tax Governance
- Tax Compliance
- Tax Risk Management
- Tax Planning and
- Dealing with Tax Authorities.

2. Tax Governance

Responsibility for Zalando's Tax Strategy, the supporting governance framework and tax risk management as well as tax compliance ultimately lies with the Management Board of Zalando SE,

the parent company of the Zalando Group. The board member responsible for Tax is Zalando's Chief Financial Officer.

Day-to-day responsibility for tax matters are delegated to the Director of Tax. The Director of Tax is responsible for implementing and continuously improving the policies and procedures that support Zalando's approach to tax. The Director of Tax is also responsible for ensuring that the Tax Department has the skills and professional experience necessary to successfully apply this approach.

In addition, specifically for Tradebyte, ultimate responsibility for this Tax Strategy and tax compliance of the entity rests with the Board of Directors of Tradebyte.

Zalando engages external (tax) advisors as needed to support internal resources, obtain expertise and provide expert opinions.

3. Tax Compliance

Zalando is committed to upholding the highest professional standards and the utmost integrity in tax matters in all jurisdictions the group operates in. Tax returns are submitted accurately, complete and on-time and required documentation is prepared in accordance with applicable laws. Zalando's tax positions taken on tax returns are based on the applicable tax laws; taking into account relevant jurisprudence and administrative guidance or practice in the jurisdictions in which Zalando operates.

As appropriate and in order to receive additional comfort in tax positions taken, the advice of external tax advisors is obtained and evaluated. If tax positions are taken that differ from administrative guidance or practice of the tax authorities, this is communicated through proactive disclosures to the tax authorities.

As a result of this commitment to tax compliance as well as considering the complexity of tax law and the constantly changing tax environment, Zalando has implemented a Tax Compliance Management System ("Tax CMS"). The Tax CMS was externally audited in 2025 for corporate income tax and value added taxes and was formally certified as 'appropriate'. The next step is to obtain the further certification that the Tax CMS is effective, expected 2027 once the Tax CMS has been in operation for an appropriate time period. The Tax CMS is designed to meet the constant changes in tax requirements on the one hand and the dynamics of the evolving business environment on the other hand. The appropriateness and the effectiveness of Zalando's Tax CMS is regularly monitored and improved as necessary.

4. Tax Risk Management

Zalando strives to take all possible measures to minimise tax risks as well as the risk of a dispute with tax authorities.

Zalando's approach to tax risk is based on principles of reasonable care and materiality consistent with business and strategic objectives, recognising that it is difficult to eliminate tax risks from the business entirely. Each tax matter is assessed on the basis of the specific facts and circumstances. Due to the generally increasing complexity of Zalando's business and constantly evolving legislative environment, the Tax Department is actively and continuously identifying, assessing,

communicating and, if possible, avoiding or mitigating tax risks in order to protect Zalando from adverse tax implications in line with its business and strategic objectives.

5. Tax Planning

In line with our broader fiduciary duties to our shareholders, Zalando has a legal obligation to protect and promote shareholder value. In order to meet shareholder's expectations, Zalando strives to reduce tax costs while complying fully with all relevant tax laws and upholding its reputation with governmental authorities and the public.

Decisions on business and operating structures are driven by commercial considerations and any tax planning is aligned with the commercial substance and rationale of our business. Consequently, taxes are paid on profits according to where value is created in line with applicable tax laws. Zalando does not perform any planning which is not in support of genuine business activities. Zalando does not engage in artificial tax arrangements.

Tax incentives are measures implemented by governments or fiscal authorities to encourage investments, employment and economic development in the respective country and are intended to bring about increased total tax contributions or other economic benefits for the host country. In this regard, Zalando aims to apply for tax incentives and exemptions that are transparent, published and supported by the host country's legal and regulatory framework.

Specifically to UK Taxation, the level of risk which Tradebyte accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in Zalando's tax affairs. Tradebyte does whatever is needed to act in compliance with law and regulations. For this reason, the Company might seek external advice to confirm its understanding of tax regulations and their practical implications and to ensure acting in due diligence.

6. Dealing with Tax Authorities

Zalando aims to foster respectful, trustful, and honest relationships with tax authorities based on open and constructive dialogue and disclosure of relevant facts and circumstances in tax matters. Zalando does not implement or maintain tax structures that rely on a lack of discovery by tax authorities. Zalando's general approach is rather to pursue clarity and establish predictability of our tax positions for both the tax authorities and Zalando. Where there are differences of opinion between Zalando and tax authorities, Zalando seeks to resolve them in an open, constructive and transparent manner.