



This document sets forth TKO's Tax Strategy and approach with respect to the United Kingdom, in compliance with Schedule 19 of the Finance Act 2016. This document is applicable to the legal entities listed in the Appendix.

This Tax Strategy is effective for the year ending 31 December 2026, will be updated as required by the Act, and will remain posted on a website of TKO, as required by the Act.

Background

TKO is a premium sports and entertainment company. TKO is committed to ensuring compliance with applicable tax laws and regulations in the jurisdictions in which it operates.

We comply with organizational policies and act within the industry's ethical and professional standards, as well as complying with standards introduced by the OECD, such as Pillar 2.

We conduct transactions between group companies on an arm's length basis and in accordance with current OECD transfer pricing principles. We are compliant with Country-by-Country Reporting standards that are shared via an automatic exchange of information.

We comply with UK tax laws including filing of tax returns and remittance of appropriate taxes.

Our approach to tax planning

Consistent with its responsibilities under applicable laws (including but not limited to the UK Criminal Finance Act 2017), and under our Code of Conduct, we are strictly prohibited from engaging in conduct intended to evade taxes or to facilitate any third parties in the evasion of taxes.

We will not participate in any tax shelter arrangement or any similar tax planning determined to be aggressive.

We do not engage in artificial or contrived tax arrangements. We adhere to relevant tax law and seek to minimize the risk of uncertainty or disputes wherever possible.

As a policy, we will not engage in tax planning strategies or take tax positions that would expose TKO to unexpected or unwanted financial or reputational risk. Any tax strategies that are implemented reflect commercial reality and adhere to all tax laws and guidelines where TKO operates.

The UK group's approach to tax risk

The Group has little appetite for tax risk and, as noted above, continues to operate in a manner which reflects this with respect to both tax planning and tax compliance.

Our approach towards working with HMRC

We have an open and ongoing relationship with HMRC, interacting with the tax authority primarily through its Customer Compliance Manager. TKO values the importance of cooperative and truthful sharing of information where required by law and continues to work with HMRC as part of the Large Business Directorate to ensure it pays the correct amount of tax at the right time.



Risk management and governance arrangements in relation to UK taxation

TKO is a public company. TKO's Board of Directors includes active members of the company. The Financial Leadership Team, including the Group's Tax Counsel and led by the Chief Financial Officer, is responsible for TKO's tax profile. In the UK, a dedicated team of appropriately qualified and experienced tax personnel is responsible for the day to day management of tax. The ongoing education and training of tax personnel is encouraged. Advice is sought from external advisors where appropriate.

Appendix – Companies covered by this Statement

Cingularity Media Ltd

Fighting Family Ltd

IMG Media Ltd

IMG Sports Media Scotland Ltd

PIMGSA Holdco Limited

PIMGSA LLP

Seven League Limited

World Wrestling Entertainment (International) Limited

WWE UK Holdings Ltd

Zuffa UK Ltd