

# COMPASS INTERNATIONAL HOLDINGS

## **Statement Pursuant to the United Kingdom Finance Act 2016, Schedule 19**

Compass International Holdings (“CIH”) is publishing this statement pursuant to the requirements of the United Kingdom Finance Act 2016, Schedule 19, for CIH’s financial and tax year ending December 31, 2025. This statement is applicable to CIH’s tax strategy in the United Kingdom in which it operates through the following wholly-owned UK subsidiaries: (i) @properties U.K. Holdings, Ltd; (ii) Christie’s International Real Estate Europe Limited; (iii) Cartus Holdings Limited; (iv) Cartus Services II Limited; (v) Cartus Limited; (vi) Cartus Business Answers No. 2 Plc; (vii) Cartus UK Plc; and (viii) Cartus Financing Ltd. (collectively referred to as “CIH UK”).

### Governance & Management of Tax Risks

CIH’s Global VP of Tax is responsible for establishing procedures and guidelines for tax positions as well as CIH’s overall tax policy/strategy. To the extent the CIH tax department may not possess the relevant tax expertise or experience in-house, the CIH tax department engages independent tax, legal, and accounting firms to provide tax advice and/or render a second opinion.

CIH exercises reasonable care and due diligence in reviewing legislative developments including quarterly review of UK tax law changes to ensure that CIH is complying with all of UK legislative disclosure and requirements.

We focus on ensuring that all tax filings are complete and filed timely in accordance with applicable tax laws and regulations. Furthermore, to avoid uncertainty and unexpected results in our tax positions, where appropriate, we perform an internal evaluation of such positions. CIH’s Tax department performs a review of all tax returns to ensure that they have been prepared in line with applicable law and tax authority guidance.

### Level of risk the group is prepared to accept

CIH’s tax risk tolerance is low. Where tax law is unclear, written confirmation from third-party advisers is sought to ensure that any position taken is consistent with the wording and spirit of the tax law.

### Attitude to Tax Planning

The CIH tax department supports the finance and business teams to meet the commercial needs of CIH. We do not engage in tax planning that is not consistent with CIH’s global business operations. In so doing, CIH adheres to the UK domestic legislation, UK Double Tax Treaties and relevant OECD guidance for international tax matters.

### Relationship with HMRC

CIH is committed to maintaining an open and transparent relationship with HMRC (UK Tax Authorities). CIH has consistently filed its tax returns on a timely basis. Moreover, CIH is committed to being prepared to respond timely and comprehensively to any inquiries or requests for information from HMRC and to engage in open discussions with HMRC, as requested.

*December 31, 2025*