



DIGITALBRIDGE GROUP, INC.
GLOBAL / UK TAX STRATEGY - 2025

Our Goal

DigitalBridge Group, Inc. is committed to complying with all statutory tax obligations and regulations in the jurisdictions in which we operate. Our tax affairs are managed and in alignment with DigitalBridge's overall approach to corporate responsibility, reputation and our high standards of governance and transparency. Our approach to tax is based on the following principles.

Overview of Tax Strategy

DigitalBridge Group, Inc. and each of its UK affiliated group entities (the "Group"), not including fund investments, is voluntarily publishing this policy under the possible applicability of Schedule 19 of the UK Finance Act 2016 to activities of DigitalBridge. This policy has been published in accordance with paragraphs 19 and/or 22 of Schedule 19 Finance Act 2016. This policy applies to DigitalBridge Group, Inc. and all UK affiliated entities for the financial year ending December 31, 2025.

The Group's Approach to Tax Compliance and Disclosure:

The Group is committed to ensuring we are in compliance with the tax laws in all the jurisdictions in which we operate. In planning and structuring our management and investing activities, we consider tax laws, tax regulations, and tax practices applicable to the jurisdictions in which we operate. In addition, we endeavor to:

- Engage with the tax authorities in an open, transparent and professional manner.
- Support transparency initiatives relating to tax compliance, including compliance with FATCA, country-by-country reporting, and automatic exchange of information.
- Comply with all financial statement and tax-related disclosure requirements.

Our Approach to Tax Planning

A significant part of our business is managing investments for our investors and other stakeholders through investment vehicles. These vehicles are typically investment funds designed to provide a cost efficient, diversified pooling vehicle to facilitate investment and savings. The Group's portfolio of assets are typically held by funds which can include private equity, infrastructure, or credit products. Investments are typically made through a layered fund structure with special purpose vehicles to hold the underlying assets. With respect to structuring investments, the Group will seek advice to ensure that investments are structured appropriately in light of relevant applicable legal, tax and regulatory considerations. In this regard, the Group will engage professional advisers to assist with determining appropriate compliant investment structures.

Planning and investment structuring that is undertaken will be based on commercial and financial principles and will take into account the potential impact on our corporate reputation and align with our overall approach to the Group's standards of governance and transparency. These efforts will focus on the structuring of activities based on existing tax laws with a view to maximizing value for our stakeholders on a sustainable basis. Our primary goal is to ensure we effectively integrate legal, operational, commercial and reputational considerations.

Our Management of Tax Risks

Given the size, scale and decentralized nature of our business, risks will inevitably arise due to the interpretation of the ever-changing and complex tax laws and regulations in which we operate. With guidance from our tax advisors, we actively seek to identify, assess, monitor and manage these risks in order to ensure they remain in line with our objectives. Our general risk management policy is also influenced by our overall business Code of Conduct to act ethically and in compliance with local country laws and regulations.

The Group's significant tax-related risks center on tax compliance, tax reporting, and tax planning. We have implemented controls and procedures to ensure the filing of accurate and timely tax returns and paying the correct amount of our tax liabilities. We rely on our qualified team of in-house tax and finance professionals who are responsible for the implementation of the tax strategy and the management of tax-related risks.

Other tax risks associated with our global operations and investments include:

- Complexity of tax rules and regulations;
- Changing legislative and regulatory environment; and
- Business growth and operational risks.

Governance

Responsibility for the tax strategy and its implementation, the supporting governance framework and management of tax risks ultimately sits with the Group's Chief Financial Officer (CFO) who reports to the Board of Directors. Globally, day-to-day implementation of the tax strategy is with our team of qualified and experienced in-house tax and finance professionals.

Publication of Tax Strategy

This tax strategy has been published primarily with respect to our UK-affiliated group entities, but it is applicable to our global compliance strategy with the tax laws of each other taxing jurisdictions in which we operate. This tax strategy is consistent with our Corporate Governance Guidelines and our Code of Conduct.

Dealings with HMRC

As in all jurisdictions where we operate, we engage with tax authorities, including with the HMRC with honesty, integrity, respect and transparency and in a spirit of co-operative compliance. Wherever possible and practical, we do so proactively in order to minimize risk. We also seek to resolve any disputed matters through open and respectful discussions.