



CarGurus Tax Strategy

CarGurus Ireland Limited (“CG Ireland”) and its subsidiary, CarGurus UK Limited (collectively known as “the Group”), are committed to high standards of corporate governance, transparency and responsibility.

This statement sets out the tax strategy of the Group, as required under Finance Act 2016 Schedule 19, paragraph 19(2) in relation to the publication of a tax strategy for the financial year ending December 31, 2025, and has been reviewed and approved by the Board of Directors of CG Ireland on June 5, 2025, and applies to the Group.

Management of U.K. Tax Risks

The Group is committed to complying with the applicable tax laws and regulations in the jurisdictions in which it operates. The Group seeks to be proactive in identifying non-compliance and in the event it is detected, to resolve the issue itself, with its tax advisors and/or with the necessary tax authorities in a timely manner. Additionally, the Group manages its transfer pricing policy, with the assistance of external tax consultants, to ensure the transactions between members of the Group have been transacted at an arm’s length basis and in accordance with the Organisation for Economic Co-operation and Development’s transfer pricing principles and local country tax legislation.

The Group has necessary controls in place to manage the taxes in all relevant jurisdictions, including oversight of the tax function by a Director of Tax & Treasury and Chief Financial Officer (“CFO”) at CarGurus, Inc., the parent of CG Ireland (the “Parent”). Material tax compliance, risk and related matters are approved by the CFO who has responsibility for day-to-day tax matters, and are reviewed with the Audit Committee of the Board of Directors of the Parent, as well as communicated to the Parent’s independent auditors at least quarterly.

Attitude Towards Tax Planning

The Group’s tax planning is based on reasonable interpretations of applicable laws and regulations and is aligned with the substance of the economic and commercial activity of its business.

The Group regularly consults with external tax advisers to support the in-house tax function in evaluating risk areas and adhering to tax laws. The Group does not engage in transactions for the sole purpose of a tax benefit and, as such, the Group does not enter into any artificial tax planning arrangements.

The Group’s business structures are driven by commercial considerations, are aligned with business activity and have genuine substance. The Group does not seek abusive tax results, but the advantages of available tax reliefs and incentives are considered and are only taken if aligned with our commercial and economic activity.



Level of Tax Risk Accepted

While the Group does not set formal limits in regard to acceptable risk levels, tax risks are considered and reviewed on a case-by-case basis. The Group has a low tax risk appetite and is proactive in identifying and mitigating any risks. Areas of tax risk are assessed regularly and appropriate actions are put in place to mitigate any risks that are above the Group's accepted level of risk. The Group's stakeholders have confidence in the Group to manage its tax affairs without any inappropriate influence. The Group, with the assistance of external tax advisors, monitors compliance with relevant tax laws, regulations and guidance, as well as this policy.

Additionally, the Group has zero-tolerance for tax evasion and the facilitation of tax evasion by any person or persons acting on behalf of the Group.

Relationship with the U.K. Tax Authority, HM Revenue & Customs

The Group is committed to engaging with tax authorities, including HM Revenue & Customs ("HMRC"), with honesty, transparency and integrity in an effort to mitigate disputes and risks. This approach is to ensure that all HMRC filings are submitted on a timely basis, with full disclosure, and that any areas of uncertainty are discussed with HMRC with the support of external professional advisers.

The Group's relationship with the HMRC is managed through the CFO via external tax advisors and the Parent's internal tax director.

