



## Statement of Approach to Tax

Cox Enterprises and its subsidiaries (“Cox”) maximizes the tax efficiency of business transactions in a manner aligned with our commercial objections and high standards of integrity and accountability. We do not engage in tax shelter transactions, transactions that have been identified as “listed transactions” or “transactions of interest” by the IRS and other tax authorities. Intercompany transactions are based on the arm’s length doctrine.

Cox maintains an internal control framework to ensure the accuracy of its global reporting, employs a team of skilled tax professionals who operate within that framework, and consults with third-party experts as necessary. Daily oversight is provided by the VP of Tax with periodic internal and external audits. The Tax team is part of the Finance organization, reporting to the CFO.

Cox seeks to maintain open, transparent relationships with all relevant tax jurisdictions. We participate in the Compliance Assurance Process (CAP) offered by the IRS to select taxpayers who are committed to transparency, cooperation and a good faith approach to tax and carry these same principles into our engagement with all other tax jurisdictions.

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