

# WESTWING

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## Tax Strategy

September 2025

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## Introduction

Westwing's tax strategy is committed to complying with the relevant tax laws, regulations, treaties, and other guidance based on its knowledge, in conjunction with advice from external advisors and review by external auditors, of the application of these rules in every country and jurisdiction in which it operates. Westwing adopts a balanced and thoughtful approach to risk, maintaining a low-risk appetite through prudent risk management practices that support sustainable growth and protect the interests of the whole Westwing Group (hereinafter "Westwing" or "Company") and its shareholders, in line with its long-term e-commerce strategy.

## Principles

Taking into account both the corporate interests of the Company and its shareholders, Westwing's conduct in tax matters shall be governed by the following principles across all jurisdictions where Westwing performs its business activity:

- Compliance: Monitoring and compliance with relevant tax laws, regulations, treaties, and other guidance, herein collectively referred to as "tax rules".
- Accurate reporting: Submission of tax reporting in accordance with relevant tax rules, and payment of taxes in due amounts and within the deadlines specified by tax law.
- Responsible tax planning: Westwing will not enter transactions that have no commercial rationale or economic substance and only engage in tax planning where substantial legal authority exists.
- Arm's length principle: Application of the arm's-length principal in intra-group transactions.
- Use of tax incentives: To the extent Westwing benefits from tax incentives, it ensures that all requirements and conditions for such incentives are met.
- Constructive cooperation: Westwing aims to reduce uncertainty where appropriate with regard to the interpretation of relevant tax rules. This may include the use of tax forums, tax rulings, advance pricing agreements, and other cooperative mechanisms provided by jurisdictions, as well as the implementation of relationships with local tax authorities based on trust, integrity, and transparency. Cooperation with tax authorities in their audit activities, recognizing the legitimate right of the Company to disagree with tax authorities and to uphold its position before courts based on its interpretation of the tax rules.

## Implementation and oversight

Westwing aims to continue its practice of having adequate control mechanisms in place to ensure the fulfilment of the preceding principles. This includes:

- Employment and ongoing training of a Finance team that is staffed with qualified and competent professionals that manage matters which have tax implications.
- Close collaboration with external advisors whenever needed.
- Implementation and maintenance of appropriate processes and procedures to ensure compliance of its tax reporting and payments with the tax rules.
- Adoption of new technologies and automation, where possible, in its tax compliance processes to enhance accuracy and efficiency.