

Match Group, Inc.

United Kingdom Tax Policy Statement

Introduction

Match Group, Inc., through its portfolio companies, is a leading provider of dating products available globally. Our portfolio of brands includes Tinder®, Match®, Meetic®, OkCupid®, Hinge®, Pairs™, PlentyOfFish®, and OurTime®, as well as a number of other brands, each designed to increase our users' likelihood of finding a meaningful connection. Through our portfolio companies and their trusted brands, we provide tailored products to meet the varying preferences of our users. Our products are available in over 40 languages to our users all over the world.

The below policy is intended to cover all UK legal entities under the common ownership of Match Group, Inc. Our UK tax policy is comprised of five key components:

Commitment to compliance

We are committed to compliance with applicable tax laws and practice in the UK. Compliance for Match Group, Inc means paying an appropriate amount of tax under applicable laws in applicable jurisdictions and in a manner that is consistent with legally required timelines. It also involves disclosing appropriate facts and circumstances to HM Revenue and Customs ("HMRC"), the UK tax authority, and claiming tax reliefs and credits where available.

Effective risk management

Given the large scale of our business in terms of revenue earned, jurisdictions served, and legal entities managed, we have many tax obligations that arise across the world. Risks will inevitably arise from time to time in relation to the interpretation of complex tax laws and the nature of our tax and compliance arrangements globally. We actively seek to identify, evaluate, monitor and manage these risks to ensure that we remain in line with our tax obligations. We manage risk by maintaining dialogue with our internal business partners and external tax advisors to identify changes in business activities and tax law changes impacting our business and related tax obligations. In the case where there is significant uncertainty or complexity related to a risk or a change in law, we routinely engage external advice from tax professionals to assist in the management of our global tax obligations.

Strong corporate governance procedures

As a publicly traded company on the NASDAQ stock exchange, Match Group, Inc., under the supervision of its Board of Directors, maintains appropriate internal controls and corporate policies that aim to: guard against fraud, maintain proper corporate reporting and tax management, and obtain appropriate corporate approvals. The Audit Committee of our Board of Directors regularly receives a report on the effectiveness of our internal controls and corporate governance relates to taxes. Compliance with applicable laws, rules and regulations is an important component of Match Group, Inc.'s ethical standards. All employees, including those of our subsidiaries, must comply with applicable laws, rules and regulations, and internal systems and policies. Employees are instructed to immediately report any suspected or actual violations of any applicable laws, rules or regulations to their immediate supervisor or the legal department. This tax policy is aligned with our global Code of Ethics and our Match Group values.

Constructive approach to engaging with HMRC

When communicating with HMRC, whether it be through official correspondence, tax returns, or by other means, we seek to do so with honesty, transparency, and integrity. Whenever possible, we strive to correspond with HMRC on a real-time basis. We also strive to take tax positions on global matters that would support the positive reputation of Match Group, Inc., our subsidiaries, and our brand names and products. We consider litigation only after seeking to resolve such disputed matters through transparent dialogue with the applicable authority.

Additional information

Schedule 19 of the Finance Act 2016 introduced an obligation for large businesses to publish their tax strategy with respect to UK Taxation. This statement, while reflecting Match Group's global presence, was written to comply with this requirement by identifying the UK tax strategy that applies to all UK incorporated and tax resident companies.

This policy was approved by the following Match Group, Inc. officers: Chief Executive Officer, Chief Financial & Operating Officer, General Counsel, and SVP of Tax.

Effective Date: 1 July 2020