

LiveRamp Holdings, Inc. – UK Tax Policy

This UK tax policy document applies to all UK companies (the “UK group”¹ or “UK affiliates”) within the LiveRamp Holdings, Inc. worldwide consolidated group of companies (the “Company”). The UK group consider this document as complying with the requirements of Schedule 19 of the UK Finance Act 2016.

Our Attitude Towards Tax Planning

The Company strives to achieve tax efficiencies in relation to business transactions while balancing stakeholder interests. This includes taking advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. We aim to comply with all relevant laws, including the OECD arm's length principles in relation to transfer pricing. In accordance with our corporate values, our planning focuses on alignment with commercial business strategies and, above all, doing what is right.

Our Approach to Tax Risk Management and Governance

The Company, including its UK affiliates, manages risk to ensure compliance with legal requirements in a manner that ensures payment of the right amount of tax. The management of tax risk is overseen by the Audit/Finance Committee (the “Committee”) of the Company’s Board of Directors. The Committee is composed of independent directors and has a charter that outlines its responsibilities. Those responsibilities include overseeing the Company’s risks and our system of internal controls. The Committee meets quarterly, and meetings include a discussion of tax matters. Specific matters and issues, as decided by the Committee, are elevated and brought to the attention of the full Board of Directors. Day-to-day responsibility for managing the Company’s tax affairs is held by the head of corporate tax, who reports to the Chief Financial Officer. Support of this activity includes a corporate tax team, Finance personnel at the affiliate level and, when and where appropriate, outside legal counsel and other tax advisers.

Working With HMRC

Our intention is to always engage in an open, honest, and transparent way with tax authorities, including HMRC, regarding tax matters. In cases where our views differ, we endeavor to take a professional and collaborative approach to resolve disputes in a timely manner.

¹ The UK group includes LiveRamp UK Limited