

Tax strategy

Our approach to tax risk and governance

getlivinggetlivinggetliving

Overview

Get Living PLC (“Get Living”) is a leading provider of high quality homes for rent. We also work positively with our stakeholders to build and nurture neighbourhoods that create wider social value for local and surrounding communities.

Our flagship neighbourhood, East Village, is the former London 2012 Athletes’ Village and our existing and pipeline neighbourhoods are all located within the UK.

As at 30 June 2025, Get Living owns properties valued at over £2.7 billion. We manage our assets to deliver sustainability through future growth while minimising environmental impacts to create long term capital appreciation for our shareholders.

Get Living PLC, together with its subsidiaries, is a UK Real Estate Investment Trust (REIT). The aim of the REIT regime is to closely align the tax treatment of shareholders in a REIT to the equivalent of a direct property investment.

In the UK, this is achieved through exempting the REIT from UK corporation tax on property rental income and gains, with a requirement for the REIT to distribute 90% of annual property rental profits as a Property Income Distribution (PID). The PID is taxed as rental income in the hands of shareholders.

Get Living is also subject to taxes in the same way as non-REIT companies including: corporation tax on non-REIT profits and gains, VAT, stamp duty land tax, stamp duty, PAYE, employer’s national insurance, business rates, insurance premium tax and various environmental taxes.

Get Living takes its obligations as a taxpayer seriously and has a low appetite for tax risk. We are fully committed to complying with our statutory tax obligations, and ensuring our tax affairs are reported accurately, and in a timely manner.

Our governance and risk management procedures ensure that this principle is embedded across the Group.

Tax governance and tax risk management

The Board has overall responsibility for governance of Get Living’s business, including tax strategy and risk. Get Living’s business risk management procedures are underpinned by our Risk Management Framework and Policy. The Audit Committee reviews the effectiveness of the business risk management procedures, on behalf of the Board.

Operational execution of the tax strategy and tax risk management is delegated to the Chief Financial Officer (“CFO”), who is also the Group’s Senior Accounting Officer (“SAO”) and a member of the Executive Team and Risk Committee. Our Tax Team, led by the Head of Tax (reporting directly to the CFO) and supported by the VAT Manager, are responsible for the day to day management of our tax obligations and strategy; through preparation of reporting, returns, payment of taxes and tax risk management. Where appropriate, advice is also sought from third party advisers.

The Tax Team is kept up to date on business matters and significant transactions through regular engagement with the CFO, Executive, Senior Leadership and Risk Leadership Teams, and wider business functions to ensure tax risks are effectively managed and monitored. Tax Team members are qualified professionals with many years of relevant experience, supported by regular training.

Get Living’s robust review process supports the SAO in certifying annually to HMRC that we have appropriate tax accounting arrangements in place and that there is appropriate segregation of duties across our tax controls and processes.

Tax planning

Get Living is committed to retaining its REIT status and maintaining a good reputation with HMRC. We have a low tolerance towards tax risk, and advice is sought from reputable third-party advisers to ensure compliance with the relevant legislation. The business only undertakes transactions where there is a genuine commercial purpose.

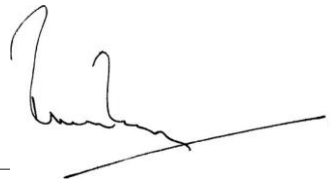
Get Living utilises legislative tax incentives, for example the REIT legislation, capital allowances and other government incentive schemes, where applicable. Where there is a choice on how to proceed with a transaction and potential uncertainty arises from the interpretation and application of tax legislation, we will consider the tax implications, alongside other commercial requirements, applying reasonable judgement and engaging with HMRC as appropriate. When considering tax risk, the Board takes into account the views of our investors and commercial partners, as well as HMRC.

Our relationship with HMRC

Get Living has an open and transparent relationship in our dealings with HMRC. As a large business, Get Living has a dedicated HMRC Customer Compliance Manager and regular contact is made to discuss material transactions and business developments, improve their understanding of the business and provide them with an opportunity to raise queries that might affect our future risk profile. Clarification or formal clearances may be sought from time to time and forms an important factor in our governance of tax risk.

The publication of this Get Living Tax Strategy for the year ended 31 December 2025 is in accordance with paragraphs 16 and 17 of Schedule 19 of Finance Act 2016 and applies to all subsidiaries in the Get Living PLC group.

Signed



Rick de Blaby

CEO

Get Living PLC
December 2025