

Tax Strategy and Approach

United Kingdom

This document sets out the Tax Strategy of Crocs UK Limited and all UK subsidiaries and permanent establishments within the Crocs group (collectively, “Crocs”) for the financial year ending December 31, 2026. Crocs regards this document as complying with its duty under paragraph 22(2) of Schedule 19 to the UK Finance Act 2016.

The aim of Crocs’ Tax Policy is to support the Crocs group’s global business by ensuring compliance with all relevant rules and regulations in the jurisdictions in which it operates.

This document clarifies the company’s strategy and approach for the United Kingdom.

GOVERNANCE

Crocs maintains internal policies and procedures to support its tax control framework and provides relevant training to its personnel to manage tax risk and develop technical skills to ensure compliance. We seek to identify, evaluate, monitor and manage tax risks to ensure we comply in full with our legal obligations. The potential impact of new tax laws is also evaluated to ensure compliance is maintained. The Chief Financial Officer of Crocs Inc. is ultimately responsible for the company’s overall tax risks, while the management of tax risks in global markets and in the United Kingdom is performed by Croc Inc.’s Vice President of Global Tax.

TAX PLANNING

Crocs complies with all tax rules and regulations on a worldwide basis and only engages in tax planning that is aligned with its commercial business activities. Our approach is to observe applicable laws, rules, regulations and reporting disclosure requirements. When entering into transactions or making changes to the business, we assess the tax risks and impacts and ensure that the business remains compliant with the relevant guidance issued by the OECD for international tax matters and adheres to the UK Double Tax Treaties.

TAX RISK

Crocs’ tax arrangements are based on its commercial business and economic activities. The focus of the company’s tax strategy is to ensure that it remains compliant with the relevant and applicable tax laws in each jurisdiction it operates. This includes timely and accurate submission of tax filings and remittance of tax liabilities in all jurisdictions where appropriate. The company monitors and reviews its operations regularly in the United Kingdom and globally to ensure compliance with tax rules and regulations, including transfer pricing guidelines, for each jurisdiction in which the group operates.

Crocs aligns its transfer pricing policy with the OECD guidelines as well as the guidelines of the various jurisdictions in which the group operates. Crocs applies the appropriate arm’s length standard to ensure the parties to each intercompany transaction are appropriately remunerated. Consistent with Crocs’ tax policy, it regularly seeks professional advice and opinions from independent external advisors on tax matters.

RELATIONSHIP WITH HIS MAJESTY’S REVENUE & CUSTOMS

Crocs is committed to the principles of openness and transparency with tax authorities in all jurisdictions and to acting with professionalism, honesty and integrity. In the event of a dispute regarding the appropriate application of tax law or regulation to our business, we will seek to solve the dispute in a proactive and cooperative manner.