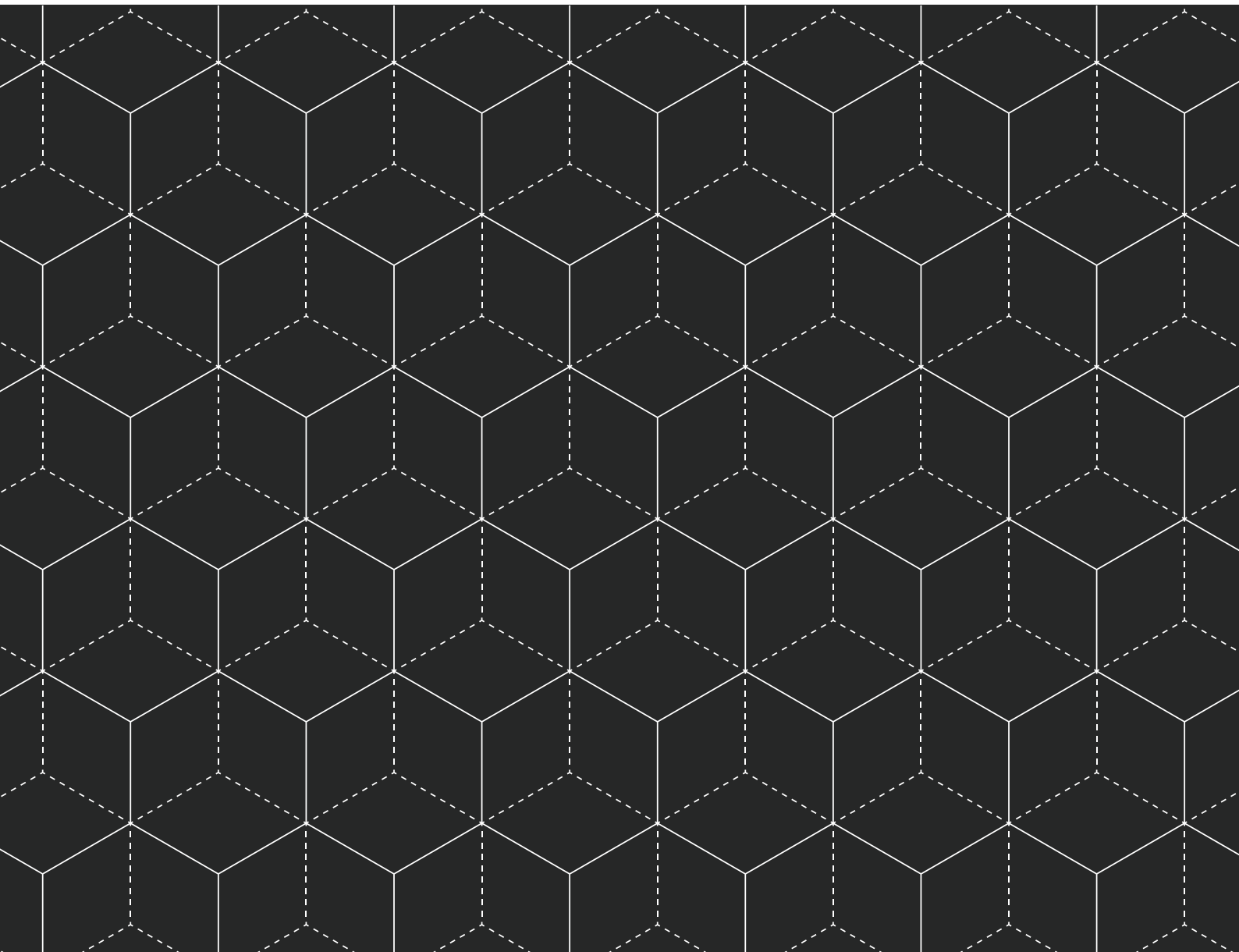
Please read carefully

UK
Tax Strategy

Version updated December 15, 2025



Introduction

GXO is the world's largest pure-play contract logistics provider, headquartered in Greenwich, Connecticut, United States of America, and is listed on the New York Stock Exchange (NYSE, ticker symbol "GXO"). GXO is committed to provide a world-class, diverse workplace for its approximately 150,000 team members across more than 1,000 warehouse locations totalling over 200 million square feet. The Company partners with the world's leading blue-chip customers to solve complex logistics challenges with technologically advanced supply chain solutions, at scale and with speed. The Company's customers are multinational, national, mid-size and small enterprises, and include many of the most prominent companies in the world.

This statement outlines GXO's general tax strategy within the UK for 2026 which is applied by GXO Logistics UK Limited and all of its UK affiliates[1]. The publication of this statement is regarded as complying with paragraph 19(2), paragraph 22(2) and paragraph 25(1) of Schedule 19 Finance Act 2016 in respect of GXO UK's business.

[1] This includes Wincanton Limited and its UK subsidiaries, which were acquired by GXO on 29 April 2024. The final decision, including the acceptance of final undertakings, of the UK Competition and Markets Authority which cleared the acquisition was taken on 26 August 2025.



Approach

All GXO colleagues are responsible for appreciating the legal and ethical issues that affect our business and for acting with integrity at all times. Integrity is more than just complying with the law: it is a core value at GXO. It reflects who we are as a company and as colleagues. GXO's ethical policies are applicable to all of our businesses and employees, and can be found at https://ethics.gxo.com.

Our business activities around the world incur a substantial amount and variety of taxes. GXO pays corporate income taxes, customs duties, excise taxes, stamp duties, employment and many other business taxes such as plastic packaging taxes in all jurisdictions where applicable. In addition, GXO collects and pays employee taxes and indirect taxes such as Value Added Tax (VAT), fuel and truck taxes.

GXO acts responsibly in all tax matters and is committed to paying the right amount of tax, in the right place and at the right time. Tax is inherently complex and where the tax treatment of a particular transaction or activity is unclear, we will follow the generally understood interpretation of tax law. We do not tolerate tax evasion, nor do we tolerate the facilitation of tax evasion by any person(s) acting on GXO's behalf.

The following information is provided in compliance with the requirements of Part 2 of Schedule 19 Finance Act 2016.

Governance

GXO maintains internal policies and procedures to support its tax control framework, which form an integral part of the overall internal control framework applicable to GXO's financial reporting system. The immediate responsibility for UK tax rests with the Vice President Tax Europe and the wider UK team of GXO tax professionals.

The wider management of tax risks in Europe is performed by the Vice President Tax Europe, and in the UK together with the Senior Accounting Officer (SAO). Ultimate responsibility for taxes within GXO globally lies with the Senior Vice President Tax and the Chief Financial Officer.

The UK Board of Directors have approved the approach to taxation.

Tax Planning

GXO undertakes prudent and considered planning with regard to tax matters where it is in furtherance of our business objectives and built upon a sound commercial basis. In so doing, we may seek to avail ourselves of appropriate tax incentives, reliefs and exemptions where they are in line with, and consistent with the spirit of, the tax legislation in question. We are committed to the arm's length standard in transfer pricing and OECD Guidelines for all our tax matters.

GXO refrains from aggressive tax planning, i.e., that is unrelated to transactions originating from our normal commercial business undertakings, the sole purpose of which would be to obtain a tax advantage. GXO further expects all of its colleagues to adopt a corresponding approach in relation to their day-to-day activities and responsibilities at GXO. Employees are obliged to act with integrity at all times and to adhere to the principles as outlined in GXO's ethical policies.



Tax Risks

We define tax risk as any uncertainty from either the interpretation of tax law to a particular situation or the practical implementation of tax law in an operational or tax compliance sense, which has the potential to have an adverse financial or reputational outcome.

We have no appetite for positions which could result in any risk of financial or reputational damage. GXO's tax governance processes aim to ensure that UK tax laws are complied with, and tax risks are properly identified and considered as part of broader decision-making processes and, where appropriate, managed through our internal controls. GXO employs qualified and experienced tax professionals who partner with the various business functions to ensure that these business functions understand and align with GXO's tax compliance obligations. Whilst our tax team is comprised of individuals with a mix of industry and business knowledge and subject matter expertise, we seek professional opinions and advice from reputable, independent external advisors on tax matters where appropriate.



Working with HMRC

GXO is committed to building and sustaining relationships with UK Government and HMRC that are transparent, constructive and based on mutual respect. We are committed to discuss all significant matters in real time with HMRC.

We seek opportunities to meet on a regular basis to ensure understanding of our business dealings and to exchange insights in respect of developments in GXO's business, its current, future and retrospective tax risks, and, in areas of uncertainty or instances where HMRC's interpretation of tax legislation may differ from ours, interpretation of the law in relation to all relevant taxes. GXO ensures that HMRC is kept aware of significant transactions and changes in its business, and endeavours to discuss any potential tax issues at an early stage. GXO notably meets with HMRC annually for a Business Risk Review meeting which addresses all taxes and is a wide-ranging discussion of all aspects of GXO's UK tax affairs.

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