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TO ALL MEMBERS AND ALL CREDITORS
WHO ARE NOT OPTED OUT

16 July 2026

Our Ref: AMH/SJW/SJE/DH/KV

Deborah Hart
Direct line: +44 20 7197 7025

Email: DHart1@parthenon.ey.com

Dear Sir/Madam

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Alan Hudson, Sam Woodward and I (the "Joint Liquidators") were appointed as the Joint Liquidators of the Company on 6 August 2025. The Company was formerly in Administration where we acted as the joint administrators (the "Former Joint Administrators") and moved to Creditors' Voluntary Liquidation ("the Liquidation") on this date.

In accordance with section 106 of the Insolvency Act 1986 and Rule 6.28 of the Insolvency (England and Wales) Rules 2016 (the "Rules"), I am now in a position to provide you with a copy of our final account and formal notice that the Company's affairs are fully wound up. This final account should be read in conjunction with all previous reports issued to creditors by the Former Joint Administrators. Copies of the previous communications to creditors are available from https://www.ey.com/en_uk/arrival-uk-ltd-and-arrival-automotive-uk-limited.

At *Appendix A* of this report, we provide information about the Company and the Joint Liquidators and formal notice of completion of the winding up. A copy of our receipts and payments account for the period from 6 August 2025 to 16 July 2026 ("the Period") is enclosed at *Appendix B*.

Progress during the Period

1. Former Joint Administrators' discharge

In accordance with our statutory duty as the Former Joint Administrators, we applied to the Court for our discharge of all liability from any actions taken in relation to the Administration. Prior to our application and the Court hearing, notice was provided to the creditors of the Company allowing any objections to be filed but none were received.

A Court hearing was held on 9 February 2026 and a Court Order was granted for our discharge. Notice to this effect was issued to creditors on 9 February 2026.

2. Suppliers

Prior to the closure of the Administration, the Former Joint Administrators withdrew the majority of their undertaking letters, with one remaining in respect of the ongoing storage of the Company's books and records in accordance with their statutory duties.

In the Liquidation, payments totalling £2.0k have been made to suppliers, in respect of:

- A payment of £1.9k was made in settlement of a final Administration period expense from an IT supplier whose services were terminated in the Administration; and

- A payment of £33 to Iron Mountain for future storage and secure destruction of the Company's books and records, in accordance with the Joint Liquidators' statutory duties.

The remaining undertaking in the Liquidation has now been withdrawn. No undertakings remain.

3. VAT

As at the date the Company entered Liquidation, the sum of outstanding VAT refunds due to the Company from the Administration period totalled £271.0k. This was collected in full in the Liquidation.

The Joint Liquidators have filed monthly VAT returns throughout the Liquidation, collecting VAT refunds due to the Company in the sum of £69.0k for the period of September to December 2025.

As the Liquidation was nearing completion, the Joint Liquidators sought to de-register the Company from VAT effective from 31 December 2025. The de-registration was confirmed effective from this date by HM Revenue & Customs ("HMRC") on 26 March 2026.

Following the VAT de-registration, the Company submitted a VAT 426 return to collect the final VAT refund due to the Company in the sum of £7.2k. This was collected in full on 12 May 2026 and marks the final VAT collection due to the Company.

As the Company was de-registered from VAT on 31 December 2025, the Joint Liquidators accepted this as HMRC's confirmation that all matters and outstanding liabilities of the Company pertaining to VAT had been dealt with as at this date and therefore there were no VAT issues preventing the closure of the Liquidation.

4. Corporation tax

In the Period, the Company filed corporation tax returns for the periods 1 January 2025 to 5 August 2025, being the final return for the Administration period and 6 August 2025 to 26 November 2025 and 27 November 2025 to 23 June 2026, being the only returns due for the Liquidation period. All returns submitted were nil returns. The Joint Liquidators placed all funds into non-interest bearing accounts on 20 November 2025 and the final taxable receipt was collected on 23 June 2026, making these the final returns due.

5. **Tax claim**

As reported in the final progress report of the Administration, the Company made loans to certain employees ("Employee Loans"), together with Arrival UK Ltd (in Administration) ("AUK"). A sum of £576.2k had been paid to HMRC by the Company in respect of these Employee Loans in the period prior to the Administration. HMRC had confirmed to the employees in 2023, that the Employee Loans were rescinded.

During the course of the Administration and the Liquidation, the Joint Liquidators (and Former Joint Administrators) pursued a refund from HMRC of the tax paid on the basis that if the Employee Loans were rescinded then no tax liability should have arisen for the Company. HMRC confirmed this position to the Company on 11 August 2025 and ultimately agreed a refund due to the Company in the sum of £487.8k, subject to Crown Set-Off of HMRC's claims in the Liquidation.

HMRC submitted a total claim of £598.4k in the Liquidation, £548.9k ranking as a secondary preferential claim and £49.5k as a non-preferential, unsecured claim. The refund due to the Company in respect of the Employee Loans was applied on a pro-rata basis to both rankings of the claim, resulting in HMRC's net claim in the Liquidation being a £101.4k secondary preferential claim and £9.1k as a non-preferential unsecured claim. See *Section 7* for further information on creditor distributions.

There are no further recoveries due to the Company in respect of the tax claim.

6. Receipts and payments

6.1. Receipts

6.1.1. Cash at bank

On appointment, the Joint Liquidators took control of the cash held in the Company's Administration fixed charge account totalling £473.3k and in the Company's Administration uncharged account totalling £1.2m.

6.1.2. Bank interest

Total interest of £5.8k was received in the Liquidation in respect of funds held in the fixed charge and uncharged bank accounts. The Liquidation accounts were subsequently changed to non-interest bearing accounts on 20 November 2025 and as such, no further interest has been received beyond this date.

6.1.3. Other refunds

In the Period other refunds of £115.3k were collected in respect of:

- £75.3k from the Polish VAT office in respect of a pre-appointment VAT refund.

- £39.4k from Cherwell District Council ("Cherwell") for a business rates refund in respect of a property that the Company occupied prior to the Administration. This sum was, however, refunded to Cherwell after receipt of confirmation that funds were incorrectly remitted to the Company. The refund was made net of certain expenses already incurred to prepare to distribute these funds to the Company's non preferential, unsecured creditors. See *Section 7.4* for further details.

- £0.5k from Donaldson Filtration (GB) Ltd which was a debtor of the Company for services provided prior to the Administration. There are no further recoveries due from this source.

- £0.1k from HMRC as interest on late payment of VAT refunds due.

There are no remaining assets to be realised.

6.2. Payments

6.2.1. Legal fees

During the Period, legal fees of £66.0k were paid to Ropes & Gray International LLP for legal advice provided in respect of the Former Joint Administrators' discharge and a payment to settle the final invoice from the Administration period.

6.2.2. Expenses paid and deducted from the refund to Cherwell

Further to the receipt of erroneous funds from Cherwell, see *Section 6.1.3* for further details, costs and expenses had been incurred in the sum of £5.3k in relation to:

- £3.3k for the Joint Liquidators costs in attending to the proposed second distribution on collection of the funds.

- £2.0k paid to HMRC in relation to the withholding tax ("WHT") due on the secured creditors' calculated dividend of the proposed second distribution, see *Section 7.1* for further details on the basis of WHT being paid.

These expenses were agreed by Cherwell and monies erroneously paid were returned net of these deductions.

6.2.3. **Legal expenses**

Legal expenses of £2.2k have been incurred during the Liquidation in relation to counsel fees in respect of the Former Joint Administrators' discharge hearing.

6.2.4. **Statutory costs**

In the Period, statutory costs of £0.8k have been incurred and paid in respect of the advertisement of the Joint Liquidators' appointment and Notice of Intended Dividend in accordance with the Joint Liquidators' statutory duties.

6.2.5. **Bank charges**

Bank charges in the sum of £0.9k were paid in the Period.

7. **Creditors**

7.1. Secured creditors

Under the pre-appointment facilities agreement between the Company, AUK and the Company's secured creditors, USD 110.5m of principal was outstanding to the secured creditors as at the date the Company entered Administration. The secured creditors' debt was secured by fixed and floating charges over all of the assets of AUK and against the fixed charge assets of AUTO.

One distribution in the sum £208.0k was made in the Administration to the Company's secured creditors from fixed charge asset recoveries.

In the Liquidation, distributions were paid to the secured creditors as follows:

- A first distribution of £300.0k was made on 26 September 2025, from the Company's fixed charge asset recoveries;
- A second distribution of £100.0k was made on 3 October 2025, from the Company's fixed charge asset recoveries; and
- A third and final distribution in the sum of £274.0k was made on 6 November 2025, from the Company's fixed charge asset recoveries.

The total amount distributed to the secured creditors in the Administration and Liquidation under the fixed charge security was £882.0k. As there remained a significant debt due to the secured creditors following the final fixed charge distribution, the secured creditors released their security over the Company's assets on 14 November 2025, enabling them to claim as a non-preferential unsecured creditor in the Liquidation for the shortfall due under their security.

As the distributions to the secured creditors under the pre-appointment facilities agreement were for the repayment of both the principal and accrued interest to a non-UK resident, WHT fell due on these distributions pursuant to Part 15 of the Income Tax Act 2007, in respect of the interest element of the distributions. Total WHT payments of £87.1k were made as a result, in respect of the secured creditor and non-preferential, unsecured creditor distributions to the secured creditors. This payment is included within the sum of unsecured creditor distributions shown in receipts and payments account at *Appendix B*. These sums were deducted from the non-preferential unsecured distributions made to the secured creditors following the release of their fixed charge security over the Company's assets on 14 November 2025, which ultimately resulted in the remaining claim ranking as an unsecured claim in the Liquidation.

Together with the submission of the first WHT return, the Joint Liquidators sought HMRC's confirmation that there were no outstanding matters or liabilities preventing the closure of the Liquidation, providing HMRC with 28 days to respond, being 11 May 2026. No objections have been received from HMRC. Following payment of further WHT in respect of the second non-preferential unsecured creditor distribution, see *Section 7.4* for further details, the Joint Liquidators again sought HMRC's confirmation that there were no outstanding matters preventing closure of the Liquidation, providing 28 days for HMRC's response being 4 August 2026. No objections have been received as at the date of this report.

7.2. Primary preferential creditors

The Company's primary preferential creditors were paid in full in the Administration.

7.3. Secondary preferential creditors

Claims from HMRC, in relation to VAT, PAYE and employees' NICs rank preferentially, but secondary to the employee primary preferential creditors. These claims are therefore referred to as "secondary preferential creditors".

HMRC submitted a secondary preferential claim in the amount of £548.9k.

The claim was partially paid by Crown Set-Off on the Company's tax claim in the sum of £447.4k, see *Section 5* above for further detail. The remaining £101.4k was paid to HMRC from the Liquidation on 6 February 2026.

7.4. Non-preferential, unsecured creditors

A Notice of Intended Dividend was issued to the Company's non-preferential unsecured creditors on 7 November 2025, requesting that all claims should be submitted to the Joint Liquidators by no later than 4 December 2025.

Claims with an aggregated claim value of £133.9m were received from a total of 110 creditors. Claims in the sum of £132.1m were admitted by the Joint Liquidators for dividend purposes.

A first dividend of 0.6p in the £ was made in the Period in the sum of £809.2k.

Following completion of the above distribution, the Joint Liquidators were contacted by Cherwell who notified the Joint Liquidators of a business rates refund due to the Company in the sum £39.4k pertaining to one of the properties the Company occupied prior to the Administration. The Joint Liquidators collected the refund due to the Company, which would enable a further distribution to be made to non-preferential unsecured creditors.

The Joint Liquidators undertook work in preparation for the second distribution and on 13 April 2026, declared a second dividend of 0.0299p in the £ to non-preferential unsecured creditors, payable from the funds received from Cherwell. However, part-way through processing the distribution, Cherwell notified the Joint Liquidators that the funds had been erroneously refunded to the Company and requested repayment of the funds. The Joint Liquidators verified the basis of the requested refund and on confirmation that the funds were not properly due to the Company, returned the monies to Cherwell net of the expenses that the Joint Liquidators had already incurred in preparing for the proposed second distribution.

Following the repayment of these funds, I can confirm that the previously declared second distribution of a dividend of 0.0299p in the £ will not be made.

The Joint Liquidators were subsequently notified of another sum due to the Company totalling £75.3k in relation to a pre-appointment Polish VAT refund. The refund was collected on 23 June 2026, enabling a second and final dividend to be paid to the non-preferential unsecured creditors. A Notice of Declaration was issued on 7 July 2026 and a dividend of 0.05679p in the £ paid on 14 July 2026 in the sum of £75.0k.

7.5. Notice of no further dividend

Pursuant to Rules 14.36 and 14.37 of the Rules, notice is enclosed at *Appendix C* that no further dividend will be declared in respect of any class of creditors' claims as the funds realised have already all been distributed or used or allocated for paying the expenses of the Liquidation.

8. Prescribed Part

The Prescribed Part is a proportion of floating charge assets set aside for non-preferential unsecured creditors pursuant to section 176A of the Insolvency Act 1986. The Prescribed Part applies to floating charges created on or after 15 September 2003.

The Company has no floating charge security and, consequently, section 176A of the Insolvency Act 1986 does not apply to the Company.

9. Investigations

Investigations into the Company's affairs, in accordance with Statement of Insolvency Practice 2 and the Company Directors Disqualification Act 1986, were completed in the Administration as part of the statutory duties of the Former Joint Administrators.

No new information or areas of concern were identified by the Joint Liquidators following their appointment and they determined that no further investigations, beyond those previously undertaken in the Administration, were required.

10. Joint Liquidators' fees and remuneration

In accordance with Rule 18.20 of the Rules, the basis of remuneration fixed in an administration continues when a company moves to liquidation under paragraph 83 of the Insolvency Act 1986 and the appointed administrators become liquidators.

As the Former Joint Administrators' fees were previously agreed on a time cost basis in the Administration, the Joint Liquidators fees are also to be charged on a time costs basis. The Joint Liquidators issued a fee estimate to creditors on 22 September 2025 (the "Joint Liquidators' Fee Estimate") in the sum of £274,320 plus VAT, which was subsequently approved by resolution of the general body of creditors on 28 October 2025.

Following their appointment, the Joint Liquidators have incurred time costs of £660,186 excluding VAT. The Joint Liquidators have drawn total remuneration of £274,320 plus VAT in respect of these costs, in accordance with the Joint Liquidators' Fee Estimate approved by creditors. An analysis of the time spent and an explanation of the work done is attached at *Appendix D* of this report.

Further, the Former Joint Administrators were granted a Court Order on 9 February 2026, for the Former Joint Administrators' discharge. It was granted, as part of the Court Order, that the costs and expenses of the application could be paid as an expense of the estate. Accordingly, the Former Joint Administrators' have drawn fees of £34,390 plus VAT in respect of the hearing, being time costs incurred in preparing for and attending the Court hearing for the application. As these are the costs of the Former Joint Administrators', they are not included within the Joint Liquidators' time cost analysis.

Additionally, the Joint Liquidators have deducted fees of £3,941 from the refund issued to Cherwell in respect of their time incurred as a result of the error made by Cherwell. The payment of these fees does not impact the estate.

A comparison to the Joint Liquidators' Fee Estimate is shown below.

The table below summarises the time spent compared with the Joint Liquidators' Fee Estimate:

	Per Fee Estimate			Actual in this report period			Variance		
	Total hours	Total costs (£)	Average rate (£)	Total hours	Total costs (£)	Average rate (£)	Total hours	Total costs (£)	Average rate (£)
Creditors	412.0	173,000	420	783.2	421,577	538	(371.2)	(248,577)	670
Administration & Planning	48.0	18,680	389	251.9	106,570	423	(203.9)	(87,890)	431
Statutory Duties	26.0	11,380	438	72.8	36,155	497	(46.8)	(24,775)	529
Other	129.0	71,260	(801)	168.2	95,884	(941)	(39.2)	(24,624)	(1,046)
Total	**615.0**	**274,320**	**446**	**1,276.1**	**660,186**	**517**	**(661.1)**	**(385,866)**	**584**

Our time costs have exceeded the fee estimate by £385,866 for the following reasons:

- Time was incurred above the Joint Liquidators' Fee Estimate in respect of the adjudication of unsecured creditors' claims, resulting from additional challenges associated with obtaining supporting evidence from unsecured creditors and the complexities associated with the calculating the secured lenders' claim;

- Following completion of the payment of the first dividend to the non-preferential unsecured creditors, the Joint Liquidators received additional monies from Cherwell that were to be for the benefit of creditors. The Joint Liquidators undertook work to prepare for a second dividend distribution, however the Joint Liquidators were subsequently notified by Cherwell that the funds had been incorrectly paid to the Company and needed to be returned, see *Section 7.4* for further details. The Joint Liquidators' time costs for attending to this matter were not considered as part of the Joint Liquidators' Fee Estimate; and

- The Joint Liquidators paid two dividend distributions to the non-preferential unsecured creditors resulting in time incurred above the Joint Liquidator's Fee Estimate which was based on the assumption of only paying one dividend.

Whilst the Joint Liquidators' time costs have exceeded the Joint Liquidators' Fee Estimate, the Joint Liquidators are not and will not seek an uplift to cover their time costs in full and have only drawn fees up to the agreed amount.

11. Joint Liquidators' statement of expenses incurred

As part of the Joint Liquidators' Fee Estimate, the Joint Liquidators' statement of expenses of £71,790 was approved on 28 October 2025, by the general body of creditors.

Expenses of £71,861 plus VAT and disbursements of £3,779 have been incurred during the Liquidation. Expenses have been paid in full and disbursements of £1,163 have been paid. The Joint Liquidators confirm that they will not seek payment of the balance of unpaid disbursement. These relate to final expenses of the Administration, statutory advertising, bonding and printing and postage costs.

A breakdown of expenses incurred in the Liquidation is given at *Appendix E* to this report.

12. Creditors' rights to further information about, and challenge, remuneration and expenses

The statutory provisions relating to remuneration are set out in Chapter 4, Part 18 of the Rules. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Liquidators' Fees', a copy of which may be accessed from the web site of the Institute of Chartered Accountants in England and Wales at http://www.icaew.com/en/technical/insolvency/creditors-guides or is available in hard copy upon written request to the Joint Liquidators.

In certain circumstances, creditors are entitled to request further information about our remuneration or expenses, or to apply to court if creditors consider the costs to be excessive (Rules 18.9 and 18.34 of the Rules). Further information is provided in 'A Creditors' Guide to Liquidators' Fees' referred to above.

13. Conclusion of the Liquidation

Notice is hereby given that the Joint Liquidators intend to file their final account with the Registrar of Companies following expiry of the prescribed period for creditor objections, being eight weeks from the date of circulation of this report.

Pursuant to Sections 171 and 173 of the Insolvency Act 1986, upon delivery of this final account and a notice to the Registrar of Companies and provided no objections to the Joint Liquidators' release are received within that period, the Joint Liquidators will vacate office and be released from liability.

The Company will be dissolved three months after registration of the final account by the Registrar of Companies.

Should you have any queries regarding the contents of this report, or any other matters of the Liquidation, please do not hesitate to contact Deborah Hart on the contacts details shown above.

Yours faithfully
for the Company

Simon Edel
Joint Liquidator

S J Edel, A M Hudson and S J Woodward are licensed in the United Kingdom to act as insolvency practitioners by the Insolvency Practitioners Association. As insolvency practitioners, they are bound by the Insolvency Code of Ethics in carrying out all professional work relating to the appointment.

The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Company may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidator's appointment. The Office Holder Data Privacy Notice can be found at www.ey.com/uk/officeholderprivacy .

If you have any concerns regarding the conduct of this insolvency or the way in which it is being administered, these should be raised in accordance with the following Insolvency Complaints Policy: www.ey.com/en_uk/insolvency-complaints-policy

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

Registered office address of the company:	C/O Ernst & Young LLP, 1 More London Place, London, SE1 2AF
Registered number:	11974606
Date of appointment of the joint liquidators:	6 August 2025
Details of any changes of liquidator:	None
Full names of the liquidators:	Simon Jamie Edel, Alan Michael Hudson and Samuel James Woodward
Office holder number(s):	9810, 9200 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 More London Place, London, SE1 2AF Ernst & Young LLP, 2 St Peters Square, Manchester, M2 3EY
Telephone number:	+44 20 7951 2000
Name of alternative person to contact with enquiries about the case:	Deborah Hart

We give notice of the following, in accordance with Rule 6.28:

(a) The Company's affairs are fully wound up
(b) Creditors have the right to request from the Joint Liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
(c) Creditors have the right to challenge the Joint Liquidators' remuneration and expenses under Rule 18.34
(d) A creditor may object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators before the end of the prescribed period
(e) The prescribed period is the period ending at the later of:
  a. Eight weeks after delivery of the notice; or
  b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
(f) That the Joint Liquidators will vacate office under s.171 of the Rules on delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to release; and
(g) That the Joint Liquidators will be released under s.173(b) of the Rules at the same time as vacating office unless any of the Company's creditors objected to the Joint Liquidators' release

Signed ________________________ Date_16.07.2026______________________

Simon Edel
Joint liquidator

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Joint Liquidators' receipts and payments account for the period from 6 August 2025 to 16 July 2026

Notes		6 August 2025 to 16 July 2026 £
1,2	**Receipts**	
3	Cash at bank	1,688,785.76
	VAT Refunds due from the Administration Period	271,047.80
	Bank interest	5,814.43
4	Other refunds	115,345.25
	Total Receipts	2,080,993.24
1,2	**Payments**	
5	Joint Liquidators' fees	(274,320.00)
	Joint Liquidators' expenses	(1,162.50)
7	Former Joint Administrators' fees	(34,390.00)
4	Repayment of incorrect refund to the Company from Cherwell net of payments incurred	(34,078.50)
4,6	Expenses paid and deducted from the refund to Cherwell	(5,334.19)
	Legal fees	(65,965.68)
	Legal expenses	(2,186.25)
	Supplier costs	(1,968.31)
	Statutory costs	(797.60)
	Bank charges	(943.50)
8	Secured creditor distribution	(674,000.00)
9	Secondary preferntial creditor distibution	(101,439.22)
10	Unsecured creditor distribution	(884,188.61)
	Total Payments	(2,080,774.36)
	Balance in hand	218.88
	Represented by	
	Uncharged bank account	188.81
	Irrecoverable VAT	30.07
		218.88

Notes

1. Receipts and payments are stated net of VAT.

2. The receipts and payments account has been prepared on a cash basis. Following the first and second dividends to unsecured non-preferential creditors, all funds have been distributed and there will be no further receipts or payments.

3. Funds received in the Liquidation were fixed and uncharged funds transferred from the Administration.

4. The funds erroneously transferred to the Company by Cherwell were repaid after deduction of costs incurred in dealing with the refund and funds already distributed in respect of the initial second dividend which was subsequently cancelled (see Note 6 below).

5. The Joint Liquidators' remuneration was fixed on the basis of time costs by resolution of the creditors in the prior Administration and in accordance with the Joint Liquidators' Fee Estimate dated 22 September 2025, which was approved by creditors in the Liquidation.

6. Fees of £3,284 were paid to the Joint Liquidators and withholding tax of £2,050 was paid to HMRC in connection with the costs and expenses incurred in dealing with the erroneous refund from Cherwell and to prepare for the proposed second distribution before its subsequent cancellation on repayment back to Cherwell. These were approved by Cherwell and deducted from the net proceeds returned to Cherwell.

7. The Former Joint Administrators' fees incurred in connection with the application for their discharge were drawn as an expense of the Liquidation in accordance with the Court order dated 9 February 2026.

8. Distributions totalling £674,000 were paid to the secured creditor under their fixed charge.

9. A distribution to the secondary preferential creditor of £101,439.22, being 100p in the £, the remaining element of HMRC's claim was settled via Crown Set-Off on the Company's tax claim.

10. A first distribution was paid to non-preferential unsecured creditors totalling £809.2k, being 0.6p in the £ and a second and final dividend was paid to non-preferential unsecured creditors totalling £75.0k, being 0.05679p in the £.

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Notice of no further dividend in winding up – Rules 14.36 and 14.37, Insolvency (England and Wales) Rules 2016

Registered name of the Company:	Arrival Automotive UK Limited
Registered office address of the Company:	C/O Ernst & Young LLP, 1 More London Place, London, SE1 2AF
Registered number:	11974606
Country of incorporation (for a company incorporated outside the United Kingdom)	N/A
Date of appointment of the Joint Liquidators:	6 August 2025
Details of any changes of liquidator:	None
Full names of the Joint Liquidators:	Simon Jamie Edel, Alan Michael Hudson and Samuel James Woodward
Office holder numbers:	9810, 9200 and 12030
Joint Liquidators' address:	Ernst & Young LLP, 1 More London Place, London, SE1 2AF Ernst & Young LLP, 2 St Peters Square, Manchester, M2 3EY
Telephone number:	+44 20 7951 2000
Name of alternative person to contact with enquiries about the case:	Deborah Hart

Notice is hereby given pursuant to Rules 14.36 and 14.37 of the Insolvency (England and Wales) Rules 2016, that no further dividend will be declared in respect of any class of claims in this liquidation for the reason that the all funds realised have already been distributed or used or allocated for paying the expenses of the Liquidation.

Dated: 16 July 2026
Simon Edel
Joint Liquidator

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Joint Liquidators' time costs for the period from 6 August 2025 to 16 July 2026

	Staff Grade									
	Partner	Director	Assistant Director	Manager	Executive	Assistant Executive	Analyst	Total Hours	Total Cost £	Average Rate £
Administration & Planning	2.0	20.0	42.9	3.7	133.1	2.0	48.2	251.9	106,570.00	423.1
Creditors	14.8	67.5	299.6	-	257.1	2.4	141.8	783.2	421,577.00	538.3
Employees	-	-	0.2	13.5	3.6	-	-	17.3	8,330.00	481.5
Enquiries & Investigations	-	-	0.5	-	-	-	-	0.5	350.00	700.0
Immediate Tasks	-	-	2.6	-	0.3	-	-	2.9	1,940.00	669.0
Job Acceptance & Strategy	13.3	-	6.5	-	3.0	-	-	22.8	18,917.00	829.7
Other Assets	-	1.5	7.1	-	-	-	1.8	10.4	6,710.00	645.2
Reporting	1.5	-	-	-	-	-	-	1.5	1,485.00	990.0
Statutory Duties	5.5	0.5	26.1	-	17.8	-	22.9	72.8	36,155.00	496.6
VAT & Taxation	2.3	18.3	25.0	-	38.6	-	28.6	112.8	58,152.00	515.5
Total Hours	**39.4**	**107.8**	**410.5**	**17.2**	**453.5**	**4.4**	**243.3**	**1,276.1**		
Time Costs (£)	39,006.00	86,240.00	287,350.00	8,600.00	171,425.00	1,760.00	65,805.00		**660,186.00**	
Average Hourly Rate (£)	990.0	800.0	700.0	500.0	378.0	400.0	270.5		517.3	

Explanation of the work done in the Liquidation	
Administration & Planning	• Taking control of the Company's cash at bank from the Administration accounts and setting up new Liquidation accounts • Instructing, reviewing and approving third-party payments to settle final Administration and Liquidation expenses • Preserving the Company's books and records in accordance with the Joint Liquidators' statutory duties • Preparing and ongoing monitoring and maintenance of the EOS and receipts and payments account to understand the returns to creditors • Time cost monitoring and reporting
Creditors	• Recording of non-preferential unsecured claims • Corresponding with creditors and attending to queries received through the creditors' mailbox and online portal • Corresponding with the secured creditors with regards to their release of security over the Company's fixed charge assets • Adjudicating the secondary preferential creditors' claims and distributing the same • Adjudicating non-preferential unsecured claims and basis of settlement via Crown Set-Off • Issuing notices to creditors and advertising as appropriate with regards to the dividend distribution to non-preferential unsecured creditors • Processing the first and second and final dividend distributions to non-preferential unsecured creditors • Preparing the potential second distribution to non-preferential unsecured creditors and cancelling of the same
Employees	• Assisting employees made redundant in the Administration with any claims against the Redundancy Payments Office and attending to their queries as applicable
Enquiries and Investigations	• Notifying the completion of the Joint Liquidators' statutory investigations in accordance with the requirements of Statement of Insolvency Practice 2 and fulfilling the Liquidators' reporting duties under section 7A of the Company Directors Disqualification Act 1985 as completed in the Administration
Immediate Tasks	• Attending to the statutory filings required upon the Company entering CVL in accordance with the Joint Liquidators' statutory duties • Handing over of ongoing matters from the Administration and conclusion of the same
Job & Acceptance & Strategy	• Formulating and executing the strategy adopted • Ongoing consideration and review of the Joint Liquidators' strategy and creditor outcomes impacted by such • Considering exit routes from the CVL
Other Assets	• Collecting funds from Cherwell District Council • Collecting other debtor balance due to the Company for the benefit of creditors
Reporting	• Reporting to the secured lenders on the progression of the CVL
Statutory Duties	• Preparing the Joint Liquidators' Fee Estimate and seeking creditors' approval of the same • Preparing and submitting the Joint Liquidators' final report to creditors

	• Internal review of the Liquidation file to ensure the satisfactory recording and preservation of documents to fulfill the Joint Liquidators' statutory duties • Ongoing monitoring to ensure the Joint Liquidators' adherence to statutory requirements
VAT and Taxation	• Preparing corporation tax and VAT returns, with input from EY VAT and tax specialists • Pursuing recovery of the Company's S455 tax asset • Preparing and submitting WHT returns and paying WHT in respect of distribution payments to the secured creditors. • Progressing tax recoveries for the Company • Seeking VAT de-registration • Submitting and collecting the Company's final VAT reclaim post de-registration

Arrival Automotive UK Limited (In Creditors' Voluntary Liquidation) (formerly in Administration) ("the Company")

Summary of the Joint Liquidators' expenses incurred

Type of Expense	Per Estimate Dated 22 September 2025	Paid	Outstanding	Total
Payments made from the estate which are not disbursements				
Category 1				
Former Joint Administrators' expenses				
Legal fees and expenses	43,000	68,152	-	68,152
Supplier costs	2,000	1,935	-	1,935
Bank charges	20	-	-	-
	45,020	70,087	-	70,087
Joint Liquidators' expenses				
Legal fees	25,000	-	-	-
Bank charges	1,000	944	-	944
Statutory costs	270	798	-	798
Supplier costs	500	33	-	33
Insolvency Service Fee[4]	-	-	26	26
	26,770	**1,774**	**26**	**1,800**
Total Category 1 expenses	**71,790**	**71,861**	**26**	**71,887**
Category 1 disbursements (see Note 2)				
Specific penalty bond	775	1,163	-	1,163
Postage and printing	500	1,613	-	1,613
	1,275	**2,775**	**-**	**2,775**
Category 2 disbursements (see notes 2 and 3)				
Internal Bulk Copying, Printing and Postage	-	1,003	-	1,003
	-	**1,003**	**-**	**1,003**
Total category 1 and 2 disbursements	**1,275**	**3,779**	**-**	**3,779**

Notes

1 Statement of Insolvency Practice No.9 (SIP9) defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.

2 Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):

- Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder
- Category 2 expenses are payments to associates or which have an element of shared costs.

3 Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2.

4 Certain cheques issued to the non-preferential unsecured creditors remain unbanked. Should they remain unbanked six months following the date of distribution they will be paid to the Insolvency Service in accordance with the Joint Liquidators' statutory duties. Outstanding expenses of £25.75 to the Insolvency Service are shown as outstanding expenses to account for this.