

SCIENTIFIC GAMES UK GROUP

Tax policy: Financial year ending 31 December 2023

Our tax policy comprises of the following five key components:

1. Commitment to compliance

SG is committed to complying with tax law and practice in the UK. Since tax laws can change frequently, we make it an objective to monitor these changes and fully comply with them. Compliance for SG not only means paying the correct amount of tax timely to the correct jurisdiction but also involves disclosing all relevant facts and circumstances to the tax authorities and claiming reliefs and incentives where available.

2. Responsible attitude to arranging our tax affairs

In structuring our commercial activities, we will consider – among other factors – the tax laws of the countries in which we operate, with a view to maximizing value on a sustainable basis for our partners or employees. For instance, we will often look to take steps to reduce the risk of double taxation (simply put, taxing the same income in two different jurisdictions). Any structuring that is undertaken will have commercial and economic substance and will have full regard to the potential impact on our SG reputation and broader goals. SG will not put in place any arrangements that are contrived or artificial.

3. Effective risk management

Given the scale of our business and volume of tax obligations, risks will inevitably arise from time to time in relation to the interpretation of complex and changing tax laws, as well as the nature of our compliance arrangements. We have qualified tax team members who actively seek to identify, evaluate, monitor, and manage these risks to ensure they remain in line with company objectives. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought, particularly in relation to international tax obligations.

4. Constructive approach to engaging with HMRC

SG engages with HMRC with honesty, integrity, respect and fairness and in a spirit of co-operative compliance. Wherever possible, we do so on a real time basis, to minimize tax risk.

5. Board ownership and oversight

This tax policy is aligned with our SG Code of Business Conduct, is approved & owned by Executive Management, and overseen by the Board of Directors. Scientific Games UK regards this publication as complying with the duty under paragraph 16(2) of Schedule 19 to the Finance Act 2016.

Within the UK Scientific Games Group, the entities who have adopted this Tax Strategy are as follows:

1. Scientific Games International Ltd
2. Scientific Games UK Acquisitions Ltd
3. Scientific Games International Holdings Ltd