



**Light & Wonder UK Group**  
**Tax policy: Financial year ending 31 December 2022**

Our tax policy comprises five key components:

**1. Commitment to compliance**

We are committed to compliance with tax law and practice in the UK. Compliance for us means paying the right amount of tax in the right place at the right time. It 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 maximising value on a sustainable basis for our partners or employees. For example, we will often look to take steps to reduce the risk of double taxation (i.e. the same income being taxed twice 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 reputation and broader goals. We 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 tax law and nature of our compliance arrangements. We actively seek to identify, evaluate, monitor and manage these risks to ensure they remain in line with our objectives. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought, particularly in relation to our international tax obligations.

**4. Constructive approach to engaging with HMRC**

We engage 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 minimise tax risk.

**5. Board ownership and oversight**

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

The Light & Wonder UK Group entities who have adopted this Tax Strategy are as follows:

- Bally Gaming and Systems Holdings Limited
- Bally Gaming and Systems UK Limited
- Barcrest Group Limited
- Betdigital Ltd
- Customized Games Limited
- Global Draw Limited
- NYX Digital Gaming (Betdigital Holdings) LTD (UK)
- OB Acquisition Limited
- OpenBet Limited
- OpenBet Retail Limited
- OpenBet Technologies Limited
- Red7Mobile Ltd
- Scientific Games International Holdings LTD
- Scientific Games International Limited
- SG Digital Holdco Limited
- SG Digital Limited (formerly Electracade Limited)
- SG Digital UK Holdings Limited
- SG Gaming Limited
- SG Gaming UK Limited
- SGL Global Holdco Ltd
- Sportcast Limited
- WagerLogic UK Ltd