Evolution Gaming - UK Tax Strategy

About us

Working with more top-tier operators than any other provider in our marketplace. We lead the way in B2B online casino services delivered to our customers' players via multiple channels and devices. Through our innovative software, well-established enterprise-class infrastructure and people, we add real value to our customers' gaming businesses.

> Our vision is to be the world leading provider of online casino.
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> Our mission is to make operators successful and provide an excellent user experience for their end users.
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> Our culture is to push the limits and do what hasn't been done. We believe in openness, respect, creativity, integrity, credibility and care for others regardless of whether it is in relation to our customers, external stakeholders, surrounding communities or fellow EVOlutioneers.

In accordance with our Group's Code of Conduct, we act responsibly and compliantly throughout all aspects of our business. To us this means a commitment to responsible gaming, transparency in all our dealings and acting honestly and professionally and with integrity. This is the foundation of our Tax Strategy.

Overall approach to managing our tax affairs

We aim to have a competitive and compliant tax position within the context of our business activities, whilst contributing to the societies in which we operate. We manage our tax affairs proactively, seeking to maximize shareholder value, whilst at the same time pay the right amount of tax at the right time.

In doing so we are committed to complying with all applicable laws, regulations and reporting and disclosure obligations in all countries in which we operate. We aim to submit tax returns, claims and elections and make payments accurately and on time, and whilst we recognise that on occasion interest charges or penalties may arise, our approach is to minimise these wherever possible and proactively seek to agree our position with relevant authorities.

Our Group Tax Team, led by our Head of Tax is responsible for overseeing our tax position, supporting the day-to-day management of tax risk, and managing our current and legacy tax positions. The team consists of lawyers and accountants who are specialised in direct and indirect taxes, international tax and transfer pricing. Ultimately, they report into our Chief Financial Officer, who has responsibility for taxation and reports to our Board of Directors and Audit committee on material tax matters.

Our approach to structuring our tax affairs

We actively seek to be a good corporate fiscal citizen, and tax is only one of many commercial factors that we will consider when making decisions.

Our tax planning is based on our interpretation of both the intended purpose and the letter of applicable law and is always aligned with the substance of our economic and commercial activities. We will never enter artificial arrangements to avoid taxation or defeat the stated purpose of tax legislation, nor will we undertake aggressive tax planning. We do not use so called "tax havens" to avoid taxes on activities.

As is the case for every commercial endeavour we will seek wherever possible to minimise the risk of double taxation and leverage tax incentives which are designed to encourage specific investment and activities as part of government long-term financial strategies. We will actively pursue benefitting from such incentives where our activities align with their strategic purpose.

Our tax planning is always optimised towards the long term, considering sustainability and continuity of our approach.

Managing risk in relation to taxation

Given the international nature of our activities, the management of our tax position can be complex as there will inevitably be risks of differences in interpretation of tax rules or calculation of tax returns across different jurisdictions. Where there is such uncertainty, we may seek advice from our third-party advisers to support our decision-making process.

Our aim however is to minimise or eliminate these tax risks wherever possible and we have introduced policies, procedures and escalation and review controls to support the way we do this.

Significant risks are reported to our Board of Directors and Audit Committee by our Chief Financial Officer.

Managing our position with tax authorities

We are committed to the principles of transparency, honesty and integrity in our approach to dealing with tax authorities.

All our dealings with them are conducted in a collaborative, courteous and timely manner with the aim of reaching an early agreement on any disputed matters, and to achieve certainty wherever possible.

As approved by the Board of Directors of Evolution Gaming Limited,

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Martin Carlesund Jesper von Bahr

Our tax strategy defines our approach to managing our tax affairs. It has been approved by our Board of Directors overseeing UK operations, is compliant with the requirements of para 19 (2) of Schedule 19, Finance Act 2016 and relates to our year ended 31 December 2025.

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