

NOVOMATIC

UK

INTRODUCTION

1. RELATIONSHIPS WITH TAX AUTHORITIES
2. TAX PLANNING
3. TAX RISK MANAGEMENT
4. GOVERNANCE

FURTHER INFORMATION

Novomatic UK Group: Tax Strategy

INTRODUCTION

Novomatic UK Limited and its UK subsidiary undertakings (the “Novomatic UK Group”) represents the UK’s largest gaming industry operation comprising operating and distribution of gaming and other amusement equipment.

The business is committed to complying with the tax laws. This tax strategy applies to all UK taxes applicable to the Novomatic UK Group, which will be reviewed annually, updated as appropriate and approved by the Board of Directors of the Novomatic UK Group (“the Board”). It also reflects the regulated nature of our business, which requires further compliance with local laws and regulations, including those of the UK Gambling Commission.

As outlined in the Novomatic UK Group Tax Policy, the Novomatic UK Group’s overall approach to tax is to pay the correct amount of tax, on time, reflecting the underlying commercial transactions across the business and fulfilling our legal obligations.

Tax matters are proactively managed by our clear internal tax policy framework, robust business controls and processes and maintenance of an open and regular dialogue with the tax authorities.

The following principles outline our approach to tax:

1. RELATIONSHIPS WITH TAX AUTHORITIES

The Novomatic UK Group is committed to acting in an open, honest and transparent manner in its dealings with the tax authorities. We will provide the appropriate disclosures and timely communication in response to any queries or requests that are received.

Our aim where appropriate, would be to seek pre-transaction clearances from the tax authorities to avoid unnecessary disputes and thus minimise tax risk.

2. TAX PLANNING

Tax planning is at all times commercially driven, which supports the commercial needs of the business by ensuring business affairs are carried out in the most tax efficient manner whilst remaining compliant with the relevant laws.

The Group regularly seeks the advice of independent external advisors in situations where the amount of taxation is significant or the tax treatment is uncertain, judgmental or significantly complex. Advice is also sought in relation to changes or developments in the tax legislation.

Transactions with related parties are carried out at an arm’s length basis in accordance with current Organisation for Economic Co-operation and Development (“OECD”) principles.

3. TAX RISK MANAGEMENT

The Novomatic UK Group actively monitors and reports what we consider to be key risks through the use of Tax Risk Registers. The registers are designed to reduce tax risks, driven by the likelihood of occurrence and scale of impact of each risk. Reviews are undertaken every six months and updates are made accordingly to ensure the risks are adequately managed.

Internal audit testing is performed as deemed necessary and appropriate, to certify the accuracy of tax reporting. Internal audits ensure tax policies and procedures have been implemented and are being followed consistently across the Novomatic UK Group.

Novomatic UK Group: Tax Strategy

4. GOVERNANCE

Our approach to tax is applicable across the entire Novomatic UK Group, with the Board being ultimately responsible for ensuring a culture of tax compliance.

It is the Board's responsibility to ensure policies and procedures are in place, maintained and used consistently across the Novomatic UK Group. They are also responsible for ensuring the finance teams across the Group have the skills and experience to implement the approach appropriately.

FURTHER INFORMATION

The Tax Strategy has been published in accordance with Section 161 and Schedule 19 of Finance Act 2016. It was last approved by the Board on 11th December 2025 and will be reviewed and updated on an annual basis.

This document is communicated to all the relevant stakeholders within the Novomatic UK Group to ensure it is firmly embedded in the culture that we adopt.

The Group Finance team perform the overarching tax department function for the Group. You can email the Group Finance team at taxstrategy@novomatic.co.uk with any queries you may have on this Tax Strategy document.