



**A BALLY'S CORPORATION COMPANY**

**Bally's Corporation Group of Companies  
Gamesys Limited UK Subgroup  
Statement Concerning United Kingdom Taxation**

**About this statement**

The Bally's Corporation group of companies is a multi-national casino entertainment group. The ultimate parent company, Bally's Corporation, is incorporated in the United States of America. On 1 October 2021, Bally's Corporation, acquired Gamesys Limited, a United Kingdom ("UK") company which is the parent of a UK subgroup. On 31 December 2023 Gamesys Limited had 2 subsidiaries in the United Kingdom (the "UK Group").

As the Bally's Corporation, group of companies is a large multi-national enterprise, Gamesys Limited is required by UK law to publish an annual statement which explains, in relation to UK taxation, the approach to risk management and governance arrangements, the attitude to tax planning, the level of tax risk which is acceptable and the approach to working with the UK tax authority, Her Majesty's Revenue and Customs ("HMRC").

Gamesys Limited has approved and published this Statement in accordance with paragraph 19(2) of Schedule 19 of Finance Act 2016 for the year ended 31 December 2023.

This Statement was published on 23 December 2024 and is updated annually. It is available free of charge on the internet at [www.gamesysgroup.com](http://www.gamesysgroup.com)

**Management and governance of tax risk**

The Board of Gamesys Limited has overall responsibility for strategy, financial reporting of the UK Group and the UK Group's risk and control framework. The Board attributes a high level of importance to the management and governance of tax risk because of the nature of the UK Group's business and the geographical spread of the UK Group's operations. The Board reviews the UK Group's tax management regularly.

To manage tax risk, Gamesys Limited has adopted an internal Group tax risk management policy which sets out the behaviours and norms applicable to tax decisions by group companies. It addresses a range of tax risks, including transactional, reputational, compliance, financial accounting, operational, management and external risks.

The UK Group has adopted the Gamesys Limited's tax risk management policy and is responsible for establishing and maintaining appropriate tax accounting arrangements in the UK, supported by an appropriately qualified in-house finance team and professional advisers.

**Attitude to tax planning in the UK**

The Board's attitude to tax planning is that tax planning involves considering the impact of taxes when there are changes in the business arising from transactions or from changes in business operations. The Board requires that tax advice is taken in the planning, implementation and documentation of such changes, so that the application of tax regulations can be considered. The Board requires that all transactions have a business purpose.

### **Level of acceptable tax risk in the UK**

The UK Group aims to achieve a low level of tax risk in the UK. It aims to comply with all tax regulations in the UK and to submit all tax returns by their due dates and in line with UK tax law. The UK Group does not undertake tax-motivated transactions.

### **Relationship with UK tax authorities**

The UK Group approaches all interactions with HMRC with a view to fostering a relationship of transparency and co-operation.

The UK Group may pro-actively manage the relationship with HMRC to explain the business and to minimise the risk of penalties arising when tax matters are inadvertently incorrect.

The UK Group may participate in any tax authority or government consultation process where it is expected that the matter under consultation will have a material impact on a tax liability, or where a significant change in practice is being proposed that will impact the UK Group's management of its tax compliance, either directly or through participation in industry bodies.