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# Group tax strategy

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SB Group Limited (“the Group”) is the UK subgroup of the Super Group which has over 5,000 dedicated employees and currently operate in 18 jurisdictions. Specifically, the UK operations of Super Group predominantly relate to back-office support (legal, compliance and regulatory), and development of technology. Our mission is to deliver thrilling, technology-driven, and safe entertainment in sports and gaming to millions of players worldwide. Our efforts go beyond compliance - they are about building trust and fostering long-term relationships based on integrity and responsibility.

In line with our Code of Conduct, it is important to us that we operate within any applicable laws and regulations in order to maintain ethical business practices. This ongoing commitment forms the foundation of our group tax strategy.

### **Effective risk management and governance**

Our Risk Management Policy (i.e. enterprise risk management framework) is vital to the achievement of our strategy and objectives. Business decisions are made with risk in mind, identifying risks and suitable controls as early as possible.

We have implemented a Tax Risk Management Framework (TRMF) that is aligned to our Risk Management Policy. The TRMF sets out the:

- Process for the identification, assessment, monitoring and review of tax risks;
- Roles and responsibilities between tax and key stakeholders in respect of tax;
- Definition of the Group’s tax risk appetite and guidelines on its interaction with the wider risk appetite of the business;
- Ongoing monitoring and review of the effectiveness of the controls; and
- Escalation process to enable tax risks to be reported to the Audit Committee and / or Board in line with our tax risk management approach.

The Board and Audit Committee have ultimate oversight and responsibility of the TRMF and group tax strategy. It has delegated the responsibility for the implementation and ongoing review of this group tax strategy to the Chief Financial Officer (CFO). The CFO has delegated the day-to-day responsibility for the operation of the group tax strategy to the Tax Director who is supported by members of the tax who are appropriately skilled and qualified, and finance teams.

Key tax risks and / or issues are continually assessed, monitored and reviewed internally by the tax function. Where the tax treatment of a specific item is uncertain or there is a new area of tax law which may impact the Group, professional advice is obtained from qualified external advisers to enable the Group’s adherence with all applicable laws and regulations. For example, this group tax strategy has been prepared by the Group with the support of an external tax advisor.

### **Approach to tax risk appetite**

The Group takes its tax obligations very seriously and our tax risk appetite is determined by how much risk we are prepared to accept as we pursue our business goals during regular activities. We proactively manage our tax affairs based on sound commercial principles and compliance with the relevant tax legislation. In operating our TRMF, we seek to maintain a low level of tax risk appetite, consistent with our zero tolerance for regulatory non-compliance. Our tax risk appetite is reviewed regularly by the Board to ensure consistency with the company strategy.

We recognise that in a complex, multijurisdictional environment some degree of tax uncertainty is inherent. Where uncertainty arises, we evaluate the technical merits, financial exposure, and reputational implications, escalating through the appropriate governance channels for a decision.

We operate a zero-tolerance approach towards tax evasion and have implemented relevant controls to prevent the facilitation of tax evasion by employees and third parties providing services for or on their behalf.

**Responsible approach towards tax planning**

In line with our code of conduct we are committed to conducting our business and tax affairs with honesty and integrity. Leading with integrity and trust, we operate within the applicable laws and regulations across all our jurisdictions.

We operate as one diverse, global team and consistently do the right thing for our colleagues, customers and partners. Any tax planning activities undertaken by the Group are firmly rooted in commercial and genuine economic activities. Where appropriate, the Group makes use of tax incentives and reliefs in line with the original intent of the relevant legislation. Our transfer pricing policies follow the OECD Guidelines and are implemented using the arm's length method.

**Our relationship with tax authorities**

It is important to us that we operate within any applicable laws and regulations in order to maintain ethical business practices.

We aim to maintain a constructive and professional relationship with tax authorities by communicating openly and transparently. We engage in a timely manner, seeking clarification where necessary to minimise disputes and to demonstrate our ongoing commitment to compliance, transparency, and open communication.

*We regard this publication as complying with our duty under paragraph 19(2) of Schedule 19 to the Finance Act 2016 to publish our tax strategy for the financial year ended 31 December 2025.*

*This tax strategy applies to SB Group Limited ("Super") and its subsidiaries ("the Group").*

*The Group's tax strategy applies in respect of the financial year ended 31 December 2025 and has been approved for publication by the Board of Directors. This document applies to all direct and indirect taxes.*