

Sports Information Services (Holdings) Limited – UK Tax Strategy

Scope

Sports Information Services Holdings Limited (SIS Holdings Ltd) is a Group that includes a number of trading businesses and some further legacy entities.

The principal trading businesses in the UK are Sports Information Services Ltd, 49's Limited and 49's (Competitive Gaming) Limited, which form the SIS Betting group of companies that are a trusted partner to betting operators both in the UK and overseas, delivering frequent betting opportunities focused around its main horse, greyhound, numbers and gaming content.

This tax strategy applies to SIS Holdings Ltd and to the group of companies headed by SIS Holdings Ltd in accordance with paragraphs 19 and 25 of Schedule 19 to the Finance Act 2016. A list of the entities to which it applies is set out below. In this strategy, references to 'SIS Holdings Ltd, 'the firm' or 'the group' are to all these entities. The strategy has been published in accordance with paragraph 16(4) of the Schedule.

This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

Aim

SIS Holdings Ltd is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with SIS Holdings Ltd's high standards of governance.

Governance in relation to UK taxation

- Ultimate responsibility for SIS Holdings Ltd's tax strategy and compliance rests with the Board of SIS Holdings;
- Executive management of the group is delegated by the Board to the Executive team;
- The Audit Committee's requirement to monitor the integrity of SIS Holdings Ltd's financial reporting system, internal controls and risk management framework, expressly includes those elements relating to taxation;
- The Chief Financial Officer ('CFO') is the senior executive with responsibility for tax matters and reports into the Audit Committee and Board;
- Day-to-day management of SIS Holdings Ltd's tax affairs is delegated to the Head of Group Finance, who reports to the CFO;
- The Finance team is staffed with appropriately qualified individuals and has professional relationships in place with specialist tax advisors for any complex tax matters;
- The Board ensures that SIS Holdings Ltd's tax strategy is one of the factors considered in all investments and significant business decisions taken;
- The CFO reports to the Audit Committee and the Board on SIS Holdings Ltd's tax affairs and risks during the year.

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Sports Information Services
(Holdings) Limited.

Registered number: 01939932
VAT number: GB 627 8377 03

Risk Management

- SIS Holdings Ltd operates a system of tax risk assessment and controls as a component of the overall internal control framework applicable to the group's financial reporting system;
- SIS Holdings Ltd seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations;
- Processes relating to different taxes are allocated to appropriate process owners, who carry out a review of activities and processes to identify key risks and mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required;
- Appropriate training is carried out for staff within the finance team who manage or process matters which have tax implications;
- Advice is sought from external advisers where appropriate.

Attitude towards tax planning and level of risk

SIS Holdings Ltd manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, SIS Holdings Ltd seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. SIS Holdings Ltd does not undertake tax planning unrelated to such commercial transactions.

The level of risk which SIS Holdings Ltd accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times SIS Holdings Ltd seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

- **Use of Advisers**

External advisers are engaged to support the Finance team on all areas of tax matters. In particular we will normally seek external advice in the following areas :

- M&A Activity;
- Understanding the details and implications of new taxation areas which are expected to have a material impact on the business;
- International matters including transfer pricing compliance with OECD guidelines; and
- Undertaking material business transactions.

Relationship with tax authorities

SIS Holdings Ltd is committed to the principles of openness and transparency in its approach to dealing with tax authorities wherever it operates around the world. All dealings with the tax authorities and other relevant bodies will be conducted in a collaborative, courteous and timely manner. The aim would be to strive for early agreement on disputed matters, and to achieve certainty wherever possible.

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List of entities covered by this Tax Strategy

Sports Information Services (Holdings) Limited
Sports Information Services Limited
SIS Outside Broadcasts Limited
49's Limited
49's (Competitive Gaming) Limited
Sports Information Services Group Limited
49's Group Limited
SIS Live Partnership
SIS International Limited
49's (1996) Limited *
SISBet Limited *
SIS COSEC Limited *
Satellite Information Services Limited *

* Dormant

March 2024

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