

# Entain Group Anti-Facilitation of Tax Evasion Policy

## Foreword

At Entain, we aim to meet the highest standards in everything we do, acting ethically, openly, with integrity, and in compliance with the laws and regulations of the jurisdictions in which we operate.

Accordingly, we have a zero-tolerance approach to engaging in, or facilitating, tax evasion. This Policy sets out the principles that govern how Entain conducts its business from an anti-facilitation of tax evasion perspective, and what we expect from everyone who works for us or does business with us.

**Simon Zinger, Group General Counsel**

## Our Policy

The principles of fair play, honesty and integrity underpin everything we do at Entain. It is our policy to not engage in any form of tax evasion, and not knowingly encourage, assist or otherwise facilitate others to engage in any form of tax evasion, anywhere in the world. Entain has a zero-tolerance policy for tax evasion and the facilitation of tax evasion, in whatever form, anywhere in the world.

## Responsibilities

### We must:

- Pay all taxes due in full when required.
- Keep accurate financial records and have appropriate internal controls that evidence the business reason for payments made or received.
- Follow all internal procedures for setting up new commercial arrangements with suppliers, customers, affiliates and other business partners, including supplier onboarding procedures, payment processes and third-party screening requirements.
- If your role involves doing business with third parties (e.g. suppliers, government officials and merger and acquisition activities), be familiar with potential warning signs and immediately report any concerns to [ethics@entaingroup.com](mailto:ethics@entaingroup.com).
- Complete all mandatory training by the completion deadline.

### We must not:

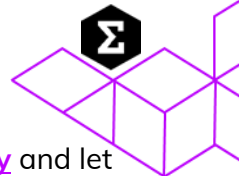
- Participate in or knowingly ignore any form of tax evasion anywhere in the world.
- Facilitate a third party's tax evasion.
- Threaten or retaliate against anyone who refuses to take part in any conduct indicative of tax evasion or who reports any concerns that an offence may have been committed.

## Where can you go for help?

If you have any queries about this Policy, please speak to your line manager, the People Team or you can contact Group Ethics on [ethics@entaingroup.com](mailto:ethics@entaingroup.com). You can also get further guidance on the [Ethics@Entain](#) pages on Entain.Me.

## Raising your concerns

If you suspect a breach of this Policy has occurred or may occur in the future (including potential breaches by third parties acting on our behalf), raise it with your line manager, the People team or the



Group Ethics team in the first instance. If that is not possible, please use our [Speak Out Policy](#) and let us know.

You will not face any adverse consequences for raising a genuine concern in good faith, even if you were mistaken about your concern. Retaliation against a colleague making a genuine report is not tolerated.

## Who does this Policy apply to?

This Policy applies to everyone working for, or on behalf of, Entain plc and its wholly or majority owned subsidiary companies and joint ventures, such as directors, employees, consultants or self-employed contractors.

We take breaches of our policies seriously. Failure to comply with this Policy may result in disciplinary action.

**Policy Owner: Group General Counsel**

**Date: January 2025**

**Version Control: 4**

**Next Review Date: January 2026**

**Classification: Public**

**Tier: 1**