

UK TAX STRATEGY POLICY STATEMENT

January 6, 2023

This policy statement covers the UK operations (the “UK Group”) of Everi Holdings Inc. (together with its subsidiaries, “Everi”) businesses during the 2022 financial year and is intended to satisfy the UK tax strategy publication requirement under paragraph 22 of the Finance Act 2019.

Introduction

Everi is a leading supplier of imaginative entertainment and trusted technology solutions for the casino and digital gaming industry. The worldwide Everi group develops entertaining games and gaming machines, gaming systems and services that facilitate memorable player experiences, and is a preeminent and comprehensive provider of financial products and services that offer convenient and secure cash and cashless-based financial transactions, self-service player loyalty tools and applications, and intelligence software and other intuitive solutions that improve casino operational efficiencies and fulfill regulatory compliance requirements.

Everi’s UK Group is committed to: (1) complying with tax laws and practice in a responsible manner; (2) educating its employee base, supply chain and customer base in tax compliance; (3) fostering open and constructive relationships with HM Revenue and Customs (HMRC); (4) supporting efforts to increase public trust in tax systems; and (5) promoting robust compliance with tax laws, rules and regulations.

This tax policy aligns with Everi’s Code of Conduct and is approved and owned by the Executive Management of Everi as well as overseen by the Company’s Board of Directors.

Our commitment is underpinned by the following principles:

1. Tax planning

We engage in efficient tax planning that supports our business and has genuine commercial and economic substance, and we do not engage in artificial tax arrangements. We adhere to relevant UK tax laws, and we seek to minimize the risk of uncertainty or disputes with respect to tax matters, and take into consideration our business activities, the prevailing regulatory environment, the potential impact to our reputation and broader goals. We may seek external tax planning advice in the event of non-routine transactions or exceptional items (e.g. an acquisition or disposal of assets) to ensure that the tax consequences are identified and appropriately reported.

Tax incentives and exemptions are sometimes implemented by HMRC in order to support investment, employment and economic development. Where they exist, we seek to apply them in the manner intended, to appropriately support investment and employment.

2. Working with HMRC

We seek to build and sustain relationships with the UK government, gaming regulators and HMRC that are constructive and based on mutual respect. We work constructively with fiscal authorities to resolve disputes and to achieve early agreement and certainty with regard to relevant legislation and case law.

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However, we are prepared to litigate where we consider that a decision or ruling from a fiscal authority is not correct in law.

3. Transparency

We support the principle behind multilateral movements toward greater transparency that increases understanding of tax systems and builds public trust.

4. Tax risk management

We appropriately identify, assess, manage and account for tax risks and, where appropriate, train our employees accordingly. We manage tax risk by having knowledgeable tax personnel who keep up with new tax legislations, and engage external tax advisors to assist with preparing/reviewing the tax returns (in addition to non-routine or exceptional items mentioned in the tax planning section). In addition, we develop policies and procedures which support the management, mitigation, and control of key tax risks (including those to prevent the facilitation of tax evasion committed by Everi's employees, agents, or service provider). We design and implement risk management measures including internal controls over our tax provision and compliance processes and monitor their operating effectiveness. To further mitigate risk, we set forth principles for the involvement of the tax group in transactions, business developments and day-to-day business operations. Furthermore, we allocate responsibilities between the tax group, reporting to Everi's Chief Financial Officer, and the business units as applicable.

5. Governance

Our tax group is responsible for implementing Everi's global approach to tax, which is approved by the Audit Committee of the Everi Board of Directors. The tax group is also responsible for ensuring that policies and procedures that support the approach are in place, maintained and used consistently around the world across all our jurisdictions in which we operate. Generally, we review our tax policies and procedures at least annually.

6. Calculation and payment of taxes, income tax returns and other tax obligations

Taxes are calculated in accordance with existing laws and paid when due. Statutory tax returns contain accurate information and are filed on a timely basis. We adhere to other tax obligations in the jurisdictions in which we operate.

7. Transfer pricing

We conduct transactions across our entities on an arm's-length basis and in accordance with current Organization for Economic Cooperation and Development principles as our goal is to pay an appropriate amount of tax according to where value is created within the normal course of commercial activity.

8. Relationships with tax authorities

We promote open and transparent working relationships with tax authorities and early engagement in advance of undertaking transactions and filing tax returns. In summary, the Company is committed to ensuring it pays the correct amount of tax in the United Kingdom and all jurisdictions in which we operate and to working collaboratively with HMRC and other relevant tax authorities to ensure it is properly regarded as a low tax risk business.