**Introduction**

Everi (the “Company”, “we”, “us”, “our”, “it”) is a leader in providing a robust collection of electronic gaming machines (“EGMs”, “machines”, “units”) as well as a full service integrated suite of payment solutions to gaming establishments. More specifically, Everi is dedicated to providing video and mechanical reel gaming content and technology solutions, integrated gaming payments solutions and compliance and efficiency software to casino operators. Everi Games provides: (a) comprehensive content, electronic gaming units and systems for Native American and commercial casinos, including both Wide-Area Progressive systems and the award winning TournEvent® slot tournament solution; and (b) the central determinant system for the video lottery terminals installed in the State of New York. Everi Payments provides: (a) access to cash at gaming facilities via Automated Teller Machine cash withdrawals, credit card cash access transactions, point of sale debit card transactions, and check verification and warranty services; (b) fully integrated gaming industry kiosks that provide cash access and related services; (c) products and services that improve credit decision making, automate cashier operations and enhance patron marketing activities for gaming establishments; (d) compliance, audit and data solutions; and (e) online payment processing solutions for gaming operators in states that offer intrastate, Internet-based gaming and lottery activities.

We aim to create long-term value for shareholders by helping to meet our casino customers’ demand for innovative games and integrated payment solutions in a responsible way as we strive to be a cooperative corporate organization built on a foundation of accountability. In addition, we provide a positive work environment for our employees to instill a certain level of pride and confidence, which helps to promote idea generation and results. Our utilitarian approach helps foster communication and opportunity for our customers, employees and vendors by implementing thoughtful, socially responsible corporate governance practices to create a best-in-class atmosphere within our footprint.

Given our business activities, we are subject to a variety of taxes, including, but not limited to: corporate income taxes, employment taxes, use tax, property tax, VAT and other taxes. In addition, we collect and remit employee and sales tax payments. We significantly value our responsibility to support the economic stability in the countries we conduct business, which is evidenced by the tax obligations we incur and collections and remittances of customer tax receipts we generate in each of those jurisdictions.

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

Everi’s code of conduct sets forth the expectations to the employee-base of the Company’s approach, which directly aligns with responsible tax strategies and compliance efforts.

Our commitment is underpinned by the following principles:

1. **Tax planning**

We engage in efficient tax planning that supports our business and reflects commercial and economic activity and we do not engage in artificial tax arrangements. We adhere to relevant tax law and we seek to minimize the risk of uncertainty or disputes with respect to tax matters.
Tax incentives and exemptions are sometimes implemented by governments and fiscal authorities in order to support investment, employment and economic development. Where they exist, we seek to apply them in the manner intended.

We establish entities in jurisdictions suitable to hold our overseas investments, giving consideration to our business activities, and the prevailing regulatory environment.

2. Relationships with governments

We seek to build and sustain relationships with governments, gaming regulators and fiscal authorities that are constructive and based on mutual respect. We work constructively with fiscal authorities to resolve disputes and to achieve early agreement and certainty.

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. 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 the Company’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 and the business units as applicable.

5. Governance

Our tax group is responsible for implementing the Company’s approach to tax, which is approved by the Audit Committee of the Board of Directors of the Company. 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 tax authorities to ensure it is properly regarded as a low tax risk business.