

Super Group UK Tax Strategy

Financial Year Ended December 31, 2026

1. Introduction and scope

This document sets out Super Group's UK tax strategy for the financial year ended December 31, 2026. It is published in accordance with paragraph 19(2) of Schedule 19 to the Finance Act 2016 and remains in force until superseded.

Super Group is a global digital gaming company listed on the New York Stock Exchange, providing sports betting and online casino entertainment through brands including Betway and Spin. The UK subsidiaries include DGC UK Holdings Limited, SGHC UK Limited, Win Technologies (UK) Limited and SG Tech UK Services Limited.

This strategy applies to Super Group's UK subsidiaries, affiliates and joint ventures where Super Group has at least a 50% interest or exercises management and/or control. It applies to all UK taxes borne and collected, including corporate income taxes, gaming taxes and duties, withholding taxes, employment taxes, VAT and other levies, and to internal and outsourced tax processes.

2. Objective

Super Group regards tax as a core part of responsible corporate citizenship. We are committed to conducting our UK tax affairs in accordance with applicable UK laws and regulations, our values and Super Group's Code of Conduct. Our objective is to pay the right amount of tax in the right jurisdiction at the right time, based on where value is created through our commercial activities.

3. UK tax risk management and governance

The Board of Directors approves this strategy and retains ultimate responsibility for the Group's tax governance framework and oversight of UK tax risk. The Audit Committee assists the Board with oversight of material risks, including tax risks. The Tax Risk Committee supports the CFO and VP Tax in managing tax risk, while day-to-day responsibility for implementation rests with the VP Tax, supported by the Global Tax team and Finance function.

The VP Tax reports material UK tax matters to the CFO regularly and provides formal updates to the Tax Risk Committee and/or Audit Committee quarterly. Updates may include material tax risks, significant



transactions, uncertain tax positions, HMRC interactions, tax audits or enquiries, legislative developments and the effectiveness of the tax control framework.

Super Group maintains a tax control framework comprising policies, systems, processes and controls to identify, assess, monitor, manage and escalate tax risks. Key UK tax risks include accurate and timely filing and payment, tax data quality, tax accounting and reporting, transfer pricing, uncertainty in tax law, HMRC enquiries, Senior Accounting Officer requirements where applicable, and compliance with the UK Corporate Criminal Offence and failure to prevent fraud requirements.

These risks are mitigated through appropriate segregation of duties, documented processes, qualified personnel, periodic training, management review, internal and external assurance, technology and automation, escalation procedures and external professional advice where appropriate. Where weaknesses are identified, they are reported to appropriate stakeholders and used to improve the tax governance framework.

4. Tax risk appetite

Super Group has a low appetite for UK tax risk and does not take speculative, aggressive, artificial or untested tax positions. Tax risk is assessed by reference to technical merit, financial materiality, likelihood of challenge, regulatory impact, reputational impact and stakeholder expectations. Material UK tax risks are measured using the Group's risk assessment methodology and escalated according to defined thresholds to the Tax Risk Committee, CFO, Audit Committee or Board, as appropriate.

5. Attitude to tax planning

Tax planning must support the commercial needs of the business and have genuine commercial purpose. Super Group does not enter into arrangements designed to circumvent the intention of tax legislation or create reputational risk. We seek to claim statutory incentives and reliefs only where available and in line with their intended purpose.

All tax positions are based on reasonable interpretations of applicable law, HMRC guidance and relevant facts. Where UK tax law is complex, uncertain or material to the Group, or where independent confirmation is appropriate, external tax advice may be sought before a position is adopted.

6. Transfer pricing

Super Group applies the arm's length principle to cross-border related-party transactions in accordance with the OECD Transfer Pricing Guidelines, UK transfer pricing rules and applicable local requirements.



The Group considers BEPS principles and the DEMPE framework where relevant to ensure that profits are aligned with economic value creation.

7. Working with HMRC

Super Group seeks to maintain an open, constructive and transparent relationship with HMRC. We aim to meet UK statutory and legislative requirements through accurate and timely tax filings, payments and disclosures across all relevant taxes and duties.

Where appropriate, Super Group engages with HMRC in advance on material matters, including where there is uncertainty about the application of tax rules. Rulings or clearances are sought on the basis of full disclosure of relevant facts. Inadvertent errors or omissions are promptly investigated, corrected and disclosed to HMRC where required or appropriate. HMRC enquiries, audits and material correspondence are coordinated by the VP Tax with support from internal stakeholders and external advisers where appropriate.

8. Other relevant tax information

Super Group contributes to public finances through taxes borne and taxes collected. The Group does not include tax amounts or commercially sensitive information in this strategy, consistent with HMRC guidance.

Concerns regarding Super Group's approach to tax may be reported through the independent EthicsPoint platform at sghcspeakup.ethicspoint.com or sghcspeakup-mobile.ethicspoint.com.

9. Approval and publication

This strategy has been reviewed and approved by the Board of Directors. The Board has delegated authority to the CFO to oversee implementation of the strategy and to make non-material amendments.

This strategy is available free of charge on the Group's website until superseded by a subsequent version.