



Tax Strategy

Who we are

Genius Sports Limited (“the Group”) is the official data, technology and broadcast partner that powers the global ecosystem connecting sports, betting and media. Our technology is used in over 150 countries worldwide, creating highly immersive products that enrich fan experiences for the entire sports industry. We are the trusted partner to over 400 sports organizations, including many of the world’s largest leagues and federations such as the NFL, EPL, FIBA, NCAA, NASCAR, AFA and Liga MX.

Our values are simple and are embedded in everything that we do:

- Always be on the ball
- Play fair, play to win
- Believe in better together

Our Approach to Tax

The Group is committed to conducting its tax affairs in a responsible and transparent manner. This tax strategy outlines our approach to tax compliance, risk management, and planning in accordance with the Finance Act 2016, Schedule 19, Paragraph 16(2).

The Board has overall responsibility for ensuring that the Group has in place appropriate systems of risk management and internal controls to identify, manage and mitigate the tax risks to the overall viability of the Group. Day-to-day responsibility for the management of tax risk is delegated to the Head of Tax, who reports to the Chief Financial Officer.

We have an approach to tax that is consistent with the Group’s broader values and commitments to doing business responsibly and upholding the highest ethical standards. The Group adopts a balanced approach in delivering value through commercially aligned tax planning, efficient structuring of commercial activities and M&A, alongside proactive management of tax risk areas.

The tax contribution we make to the jurisdictions in which we operate includes a significant amount of taxes borne and collected, including taxes on our revenues, as well as employment taxes. We take our responsibility to pay such taxes seriously and recognise the need to contribute a fair share of tax in the countries in which we operate.

Tax Compliance & Risk Management – **We are always on the ball**

Compliance: Our Tax Strategy is to ensure timeliness and accuracy of tax returns, payments and reporting. Our tax reporting will be based on complete and reliable information, supported by appropriate documentation.

Risk management: As part of the normal conduct of its business, the Group acknowledges that there is a level of risk as a result of the business and the locations it operates in and accordingly seeks to reduce these risks

where appropriate. The Group assesses and manages these risks as part of its governance processes so as to address them on a basis consistent with its Code of Conduct in a way which minimises unnecessary or disproportionate risks. In line with the wider business, all decisions are made having regard to the Group's appetite towards risk, as determined by the Board. In this respect, the management of the Group's tax risk is subject to the Group's general governance and controls via delegation and authority processes to ensure relevant experts have reviewed specific categories of transactions, via controls and testing within the scope of the Sarbanes-Oxley Act. The expertise of the Group's tax team (tax-qualified professionals) is supplemented by external professional advice where needed; for example, where complexity or uncertainty in relation to a specific issue requires such advice, or where there is not sufficient internal expertise relevant to a particular jurisdiction.

Cooperation with Tax Authorities: We will maintain collaborative, professional and transparent relationships with worldwide tax authorities, including HMRC. We will engage in proactive and constructive dialogue and ensure that tax authority queries are dealt with promptly, providing all the necessary documentation to support our tax positions – **we believe in better together**.

Responsible Attitude towards Tax Planning – We play fair, play to win

Compliance with Laws and Regulations: We will comply with all applicable tax laws and regulations in the jurisdictions where we operate. Our tax planning will be aligned with the intent and purpose of the legislation, ensuring that we take advantage of available tax incentives and reliefs in a responsible manner.

Efficient tax structure: We seek to structure our commercial transactions in such ways that are consistent with their underlying economic consequences and to monitor and minimise any tax risk – commercial rationale drives business approach rather than transactions being structured for tax advantage. The tax team works closely with the business and is consulted on tax matters in relation to any new ventures, advising on preferred routes to minimise any tax risks and costs.

Transfer Pricing: The worldwide nature of the Group's operations means we enter into cross-border transactions between Group entities. In line with OECD guidelines and local laws and regulations, such transactions are undertaken applying the "arm's-length" principle. The Group ensures that the profit split across the jurisdictions where it operates reflects the commercial reality and where value is created within the Group. This ensures that it correctly accounts for and pays the required taxes and we support our arms length position, where required, by ensuring appropriate Transfer Pricing documentation is in place, including a Group Master File.

Conclusion

The **Board has approved the Group's Tax Strategy** and we regard this document as complying with our duty to publish a UK group tax strategy for the year ending 31 December 2023. The Tax Strategy requirement will be reviewed on an annual basis and the Tax Strategy renewed/updated as appropriate.