

## UK TAX STRATEGY – Financial year ended December 31, 2023

This tax strategy document is published in accordance with paragraph 19 of Schedule 19 Finance Act 2016 and sets out the governance in relation to the Wynn Group's tax affairs.

The content of this strategy is prepared with specific reference to the UK legislation and tax authority and is therefore considered to be compliant with the Group's obligations in respect of the Publication of Tax Strategies. Specifically, the UK tax strategy contained herein relates to the Wynn Group's UK subsidiaries.

### 1. Our approach to risk management

The UK tax strategy conforms with the Group's Code of Business Conduct and Ethics<sup>1</sup>. We seek to identify, evaluate, monitor and manage tax risks to ensure that we comply in full with our legal obligations. Additional assistance from external advisors is sought when required. We are committed to compliance with tax laws and practices. We continuously monitor changes to tax legislation, ensuring that we take advice where appropriate from professional advisers. As an innovative business developing new technologies, it is inevitable that risks may arise with respect to the application of tax laws that are complex and uncertain at times. While we do not have prescriptive levels of tax risk, we routinely seek professional advice where the application of tax law to a material transaction or a given situation is reasonably unclear or uncertain.

### 2. Tax planning

We assess tax laws to support the commercial and investment objectives of our business. We assess the tax treatment of material transactions and new business developments. Where more than one legal option is available, the most tax efficient method may be pursued. When appropriate to our business, we will seek to apply UK tax incentives and exemptions in the manner in which they are intended.

### 3. Our relationship with HMRC

We engage with HMRC in a co-operative and compliant manner. To minimize tax risk and maintain transparency, we aim to provide information and disclose tax matters in a timely manner. We seek to resolve any differences by providing HMRC all required information to understand our business and through constructive discussion.

December 2023

---

<sup>1</sup> <https://wynnresortslimited.gcs-web.com/corporate-governance/code-business-conduct-and-ethics>