

## **ELECTRONIC ARTS – TAX POLICY<sup>1</sup>**

This tax policy applies to all UK companies (the “UK Group,”<sup>2</sup> “we” or “our”) within the Electronic Arts worldwide consolidated group of companies (the “EA Group”). As part of a multinational group we are aligned with and follow the wider guiding principles, Code of Conduct and policies for the EA Group. This tax policy is published in compliance with Schedule 19 of the UK Finance Act 2016.

### Commitment to Compliance

We are committed to compliance with all applicable tax laws, reporting obligations, and disclosures. We maintain policies and procedures to ensure the integrity of our tax filings and other tax compliance obligations. Our tax processes are subject to internal controls, reviews and approvals. Compliance for us means paying the right amount of tax in the right place at the right time while claiming reliefs and incentives where available. We are also committed to disclosing all relevant facts and circumstances to the tax authorities.

### Approach towards Tax Planning and Tax Risk

Our approach to tax planning is to engage with our internal and external business partners to derive a holistic solution that aligns with our business operations, enhances value and manages tax risks. We seek to take advantage of available tax incentives, reliefs and exemptions in compliance with applicable tax legislation. We adhere to the Double Tax Treaties network and to the relevant guidance issued by the Organisation for Economic Cooperation and Development (OECD) for international tax matters. We ensure that our transfer pricing policy aligns with the OECD guidelines as well as the guidelines of the various other jurisdictions where we carry out business. We actively seek to identify, address, monitor and manage tax risks. Where there is uncertainty or complexity in relation to the law or its application, external expert advice may be sought. We may also directly engage with tax authorities to better understand the application of the law to ensure compliance.

### Working with Tax Authorities

We seek transparent and constructive relationships with tax authorities. To that end we strive to form relationships with tax authorities in a professional and collaborative manner and are committed to maintaining these relationships on a real-time basis, through regular communication and meetings.

In the event of a disagreement with a tax authority, we aim to resolve disputes in a timely manner by building an open dialogue to reach an agreement without recourse to litigation.

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<sup>1</sup> Last updated: March 2022

<sup>2</sup> The “UK Group” refers to UK subsidiaries and affiliates of Electronic Arts Inc.