

HOLLYWOOD BOWL GROUP PLC

UK TAX STRATEGY – FINANCIAL YEAR ENDING 30 SEPTEMBER 2025

Introduction

The following publication outlines how the Hollywood Bowl Group plc group of companies ('the Group') adheres to the Finance Act 2016 requirements of preparing and publishing their tax strategy.

The Group consists of Hollywood Bowl Group plc and all of its wholly owned UK subsidiaries.

This tax strategy applies to the period 1 October 2024 to 30 September 2025, and it was presented to and approved by the Board of Directors and the Audit Committee on 24 September 2025.

The purpose of this document is to communicate the tax strategy and tax management policy for the Group and ensure consistent and compliant tax practices are applied when conducting tax affairs and dealing with tax risks. The publication of this policy fulfils the Group's obligations under Paragraph 16(2) of Schedule 19 Finance Act 2016.

The strategy applies to 'UK taxation' as defined within the UK tax strategy legislation (Paragraph 15, Schedule 19 Finance Act 2016).

The principal activity of the Group during the year was the operation of ten-pin bowling and mini-golf centres, including the development of new centres and other associated activities.

Approach to tax risk management and governance

The Chief Financial Officer ("CFO"), Laurence Keen, has been appointed Senior Accounting Officer for the Group. In this role the CFO is fully aware of his duty as signatory. The CFO is regularly appraised of any tax risks, the effectiveness of the controls that could impact on the SAO role and any new areas of tax legislation. The Group Finance Director and Group Financial Controller assist in determining any areas that need reporting in the current certificates and take a proactive approach to making HMRC aware of these areas in advance of the SAO certificate being signed.

Ultimate responsibility for tax affairs sits with the CFO. Day to day responsibility for the management of the Group's tax affairs and compliance is delegated to the Group Finance Director and Group Financial Controller.

The Group Risk Management and Internal Controls framework is embedded throughout the business. Senior management are responsible for preparing and maintaining operational risk registers, which include risks relating to tax.

The Audit Committee provides oversight of the Group's risk management, and its compliance with legal and regulatory requirements, including the Group's tax strategy. Any significant matters are communicated to the Board.

The CFO, together with the Group Finance Director, review and approve the tax operational risk register at least annually and ensure that appropriate controls are in place to mitigate key tax risks. This forms part of the overall Group risk framework.

The Group has a robust and focussed approach to managing tax within the business. However, where matters of complexity arise, it applies a collaborative approach to engaging with other parties and may seek guidance and/or clarification from either HMRC or our external advisers.

We operate a zero-tolerance approach towards tax evasion and have implemented relevant controls to prevent the facilitation of tax evasion by employees and third parties providing services for or on their behalf. In relation to tax evasion and its criminal facilitation by our associated persons, we have a documented Corporate Criminal Offence (“CCO”) policy in place, applicable to our employees and key third parties.

The Group’s attitude towards tax planning

Hollywood Bowl Group plc aims to comply with all applicable tax rules and regulations.

It is our obligation to report and pay the correct amount of tax due, in accordance with rules set by HMRC. The Board has determined that the Group has a ‘low’ risk appetite in the area of tax and will endeavour to implement the necessary policies, processes and controls to maintain our risk within this appetite.

All transactions undertaken by the Group have a commercial purpose and are not led by artificial tax planning considerations.

Advice may be sought from external tax advisers to support the in-house tax function in evaluating risk areas, adhering to complex tax laws and implementing best practice.

Acceptable level of tax risk

The Group tax strategy and the execution of this will be consistent with the Group’s risk management strategy, including the Group’s appetite for and approach to risk, and the Group’s core values.

Hollywood Bowl Group plc is committed to paying the right amount of tax, in the right place and at the right time.

The Group only engages in tax planning that is aligned with both its principles and commercial objectives and that it considers are within the spirit and letter of the law.

The Group will seek to actively resolve any uncertainty in the interpretation of tax legislation with HMRC on a timely basis.

The Group endeavours to ensure both the integrity of all reported tax numbers and compliance with all its tax obligations across all Group companies.

The Group monitors new tax legislative changes and realigns internal tax processes to be compliant where necessary.

The Group’s approach to tax risk governance, as highlighted above, assists in ensuring that any risks are captured and resolved in a timely, proactive and transparent manner.

Approach to dealing with HMRC

The Group’s relationship with HMRC is open and transparent. We engage with HMRC constructively, honestly and in a timely manner.

The Group adopts a collaborative approach to our interactions with HMRC and seeks to resolve disputed matters through active and transparent engagement.

Where there is uncertainty on a tax matter, we will discuss the issue with HMRC to fully understand our tax obligations and seek to agree the position wherever possible before we adopt the relevant treatment.

The Group is committed to disclosing relevant information to enable HMRC to carry out any review and will respond to queries and requests for information in a timely fashion.