Gamania Digital Entertainment Co., Ltd.
Group-Wide Tax Policy

I Purpose

Gamania Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company") responds to the international trend of tax governance, increasingly complex cross-border business and tax environment, and simultaneously implements the goals of enterprise sustainable development, enhances shareholder value, and fulfills corporate social responsibilities. Hence, we formulate the tax management policy to be followed.

II Scope

The scope of application of Tax Policy includes the overall operating activities of the Company and its subsidiaries. Any subsidiary operations that will affect the company's financial or tax figures should comply with this policy.

III The Principle of Tax Governance

The Company should comply with the following principles for tax governance:

(1) All operations follow the spirit as well as the letter of the tax laws and regulations of the location of the group’s operations, and taxes are paid in accordance with the law.
(2) Evaluate all transactions between related parties, determine the rationality and consistency of regular profit allocations, and prevent deliberate transfer value created to low tax jurisdictions.
(3) Tax information should be transparent and follow the financial reporting standards and annual report disclosure regulations.
(4) Properly manage tax risks when making and implementing tax decisions.
(5) To avoid double taxation, reduce tax costs reasonably and legally by ex-ante tax assessment to create shareholder value.
(6) Establish a mutually respectful relationship with tax authorities based on mutual trust and information transparency.
(7) The related-party transactions undertaken by the Group follows arm's length principle in accordance with the transfer pricing guidelines issued by the Organization for Economic Cooperation and Development ("OECD").
(8) Do not engage in planning solely for the purpose of tax avoidance, such as transferring profits to low-tax or tax-free havens, or using multiple tax structures lacking commercial substance.

IV Competent Authority

(1) The Chief Financial Officer's Office is the tax management unit that formulates tax governance policies and establishes the tax management structure to control the company’s various operating activities without violating the principles above.
(2) The Company and its subsidiaries should carefully evaluate the tax implications of each major transaction and decision-making. If necessary, it may appoint or consult external professional tax and legal advisors based on business needs.

V Amendments and Implementation

(1) The policy shall be implemented after the approval of the board meeting; the same procedure shall apply to the amendments.

(2) The policy shall be reviewed and revised promptly in response to the change in international and government laws; other matters not covered shall be handled under the relevant regulations of the competent authorities and the Company.