Gamania Digital Entertainment Co., Ltd.

Group Tax Policy

Article 1: Purpose

Gamania Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company") establishes this Tax Governance Policy to align with international trends in tax governance, address increasingly complex cross-border business activities and tax environments, fulfill corporate sustainable development goals, enhance shareholder value, and practice corporate social responsibility.

Article 2: Scope of Application

The scope of this Policy applies to the overall operational activities of the Company and its group enterprises. Any subsidiary whose operational activities affect the overall financial or tax figures of the Company shall comply with this Policy.

Article 3: Principles of Tax Governance

The Company shall adhere to the following principles regarding tax governance:

1. All operations shall be conducted in accordance with relevant tax laws and regulations of the Group's domestic jurisdiction and the locations of its subsidiaries, and taxes shall be paid according to law.
2. Carefully evaluate all related-party transactions, establish reasonable and consistent arm's-length profit allocations, and prevent intentional profit shifting to low-tax jurisdictions.
3. Maintain tax information transparency and comply with financial reporting standards and annual report disclosure requirements.
4. Properly manage tax risks when formulating and executing tax decisions.
5. Avoid double taxation through prior tax assessments, reasonably and legally reduce tax costs, and create shareholder value.
6. Establish mutually respectful relationships with tax authorities based on mutual trust and information transparency.
7. Transactions among affiliated enterprises shall be based on the arm's-length principle and comply with the internationally recognized transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD).
8. Refrain from engaging in tax planning solely for tax avoidance purposes, such as shifting profits to low-tax jurisdictions or tax havens, or utilizing multi-layered organizational structures lacking commercial substance.

Article 4: Responsible Units

1. The Group CFO Office serves as the tax management unit responsible for formulating tax governance policies and establishing a tax management framework to ensure that all operational activities of the Company do not violate the above principles.
2. The Company and each of its subsidiaries shall carefully evaluate the tax impact of major transactions and decisions, and may retain or consult external professional tax and legal advisors as required by business needs.

Article 5: Implementation and Amendments

1. This Policy shall take effect upon approval by the Board of Directors; the same shall apply to any amendments.
2. This Policy shall be reviewed and revised in a timely manner in response to changes in international and governmental laws and regulations. Any matters not fully covered herein shall be handled in accordance with the regulations of the competent authorities and the relevant rules of the Company.