

Bandai Namco Group Tax Policy

1. Tax Compliance

The Bandai Namco Group (hereinafter referred to as “the Group”) is committed to paying the appropriate amount of tax in the jurisdictions where it conducts its business activities and places importance on ensuring that its tax payments reflect the substance of its business activities. Based on this policy, the Group defines tax compliance as paying taxes appropriately and preparing, filing and retaining the necessary documents in accordance with the laws and regulations of the countries and regions where the Group operates, while respecting the spirit as well as the letter of the law.

2. Tax Governance

Bandai Namco Holdings Inc. establishes the Group’s approach to tax matters and implements necessary measures in collaboration with its group companies. The responsibility for maintaining and enhancing tax compliance is borne by the Board of Directors, which establishes and maintains the underlying internal control framework. The Board of Directors determines the enactment, amendment and abolition of internal regulations related to tax matters, including this Policy, and conducts ongoing monitoring. Through audits conducted by the internal audit department and the whistleblowing system, the Company strives to maintain and enhance tax compliance.

3. Tax Risk Management

The Group reviews beforehand transactions with high tax risks and strives to mitigate such risks. In addition, in the event of tax-related issues, the Group also collaborates with external parties

such as tax advisors and lawyers to conduct fact-finding, identify causes, determine response strategies, and implement corrective measures.

4. Transfer Pricing

Regarding transfer pricing for intercompany transactions, the Group has established a transfer pricing policy based on the Organization for Economic Co-operation and Development (OECD) Guidelines, taking into consideration the substance of the transactions.

5. Tax Planning

The Group does not use tax havens for the purpose of tax avoidance.

6. Relationship with Tax Authorities

The Group strives to maintain constructive relationships with tax authorities through communication and to engage with them in good faith.

7. Engagement with Stakeholders

The Group regularly reviews its materiality, taking into account the mutual impact on society and the opinions of the Group's stakeholders, and revises it, as necessary.