

BANDAI NAMCO UK Group Tax Strategy

Introduction

This tax strategy applies to all BANDAI NAMCO entities organised in the UK (“UK Group”) and is issued by BANDAI NAMCO Holdings UK Ltd (“BNHUK”) on behalf of the UK Group. The UK Group are 100% direct or indirect subsidiaries of BANDAI NAMCO Holdings Inc. (“Ultimate Parent Company”) listed on the first section of the Tokyo Stock Exchange.

Our Approach to Governance and Risk Management

Our Ultimate Parent Company is committed to ensuring the Group has a strong focus on corporate social responsibility and has several strategies to deliver this such as a group wide Compliance Charter and a robust internal control framework. The UK Group deploys these strategies in the UK.

Our Approach to Tax Planning

The UK Group companies retain specialist tax advisors to ensure knowledge of current legislation is provided. Relevant tax advice is also obtained when undertaking changes to business operations, major new contracts or embarking on significant other events.

Our Risk Appetite

We have a low risk appetite for tax. We assess the tax risk involved and make appropriate decisions. Where uncertainty and/or complexity arises we seek appropriate professional advice.

Our Dealings with HMRC

We seek to ensure our engagement with HMRC is professional, open, honest and undertaken in the spirit of co-operation. Any queries raised by HMRC are dealt with in a timely manner.

The purpose of this statement is to comply the UK legislative requirements of Schedule 19 Finance Act 2016 in relation to the publication of tax strategy insofar as it affects our UK Group(1).

(1) UK Group includes the following

- BANDAI NAMCO Holdings UK Ltd
- BANDAI NAMCO Amusement Europe Ltd
- BANDAI NAMCO Entertainment UK Ltd
- BANDAI UK Ltd
- NAMCO UK Ltd