



FILA Group Tax Policy

Established 2023-03-17

It is within our principle to comply and fulfill our obligation to file and pay taxes accurately and faithfully in accordance with the laws and regulations of the countries in which we operate our business. We set and operate criteria for the management of diverse tax risks and disclose information on our tax payment transparently.

Tax Principles

- We hereby recognize that we comply with the tax laws and adequate management of tax risks are important aspects of management.
- We shall fulfill our obligation to file and pay taxes accurately and faithfully in accordance with the laws and regulations of the countries in which we conduct business operations.
- We shall not abuse the differences of tax laws within different countries for the purpose of tax evasion.
- We shall not operate a legal entity established for the purpose of tax evasion in any tax haven.
- We adopt our business principle to engage in transactions based on transfer prices under the normal price principle.

Tax Guidelines

- All materials used in the making of decisions concerning tax filing, evidential documents, and other tax-related matters shall be documented.
- We shall continue monitoring amendments to tax laws and new tax-related rules/legal precedents, and review relevant tax risks in advance.
- Decisions on tax-related matters shall be made after considering the professional opinion of external tax experts, if required.
- We shall address our inquiries concerning complex and important tax matters to the tax authorities, in order to obtain authoritative interpretation.

Tax Report

- Information on our payment of taxes is disclosed transparently in the audit report at the Finance Supervisory Service's electronic disclosure system (dart.fss.or.kr) in the Republic of Korea.

- We shall arrange the information on the criteria for the calculation of income tax expenditures, deferred income tax liabilities/assets, details of income tax expense items and tax rates, etc. in such a way that it can be ascertained from the financial statements and notes of the external auditor's audit report, and to guarantee the transparency and objectivity of the external audit.
- We shall submit to the tax authorities an integrated report containing information on our international transactions under the OECD and G20 guidelines for the prevention of Base Erosion & Profit Shifting (BEPS) and the Adjustment of International Taxes Act.