

**Elections Under Section 338 for
 Corporations Making Qualified Stock Purchases**

▶ See separate instructions.

▶ Information about Form 8023 and its separate instructions is at www.irs.gov/form8023.

Section A-1 – Purchasing Corporation

1a Name and address of purchasing corporation Netflix, Inc. 121 Albright Way Los Gatos, CA 95032	1b Employer identification number 77-0467272	
	1c Tax year ending 12/31/2022	1d State or country of incorporation Delaware

Section A-2 – Common Parent of the Purchasing Corporation

2a Name and address of common parent of purchasing corporation Netflix, Inc. 121 Albright Way Los Gatos, CA 95032	2b Employer identification number 77-0467272	
	2c Tax year ending 12/31/2022	2d State or country of incorporation Delaware

Section B – Target Corporation

3a Name and address of target corporation Next Games Oyj Aleksanterinkatu 9 A 00100 Helsinki, Finland	3b Employer identification number N/A	
	3c Tax year ending 12/31/2022	3d State or country of incorporation Finland

**Section C – Common Parent of Selling Consolidated Group, Selling Affiliate,
 S Corporation Shareholder, or U.S. Shareholder**

Complete only for a section 338(h)(10) election or if target was a member of a consolidated group or a controlled foreign corporation (CFC) or had been a CFC within the preceding five years.

4a Name and address of common parent of the selling consolidated group, selling affiliate, U.S. shareholder(s) of foreign target corporation, or S corporation shareholder(s)	4b Identifying number(s)
	4c Tax year ending

Section D – General Information

5a Acquisition date April 14, 2022	5b What percentage of target corporation stock was purchased: (i) During the 12-month acquisition period? 100 % (ii) On the acquisition date? 93.97 %
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Section E—Elections Under Section 338

- 6 Check here to make a section 338(h)(10) election for the target corporation listed in Section B on page 1
- 7 Check here to make a section 338 election (other than a section 338(h)(10) election) for the target corporation listed in Section B on page 1
- 8 If the box on line 7 is checked for the target corporation listed in Section B on page 1, check here to make a gain recognition election for that corporation. See instructions
- 9 Check here if this form is filed to make a section 338 election for any target corporation in addition to the one listed in Section B on page 1

Purchasing Corporation(s) Signature(s)

Under penalties of perjury, I state and declare that I am authorized to make the election(s) on lines 6, 7, 8, and 9 on behalf of the purchasing corporation(s).


1/16/23
ASSISTANT SECRETARY

Signature of authorized person for purchasing corporation(s) Date Title

Consolidated Selling Group or Selling Affiliate Signature (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am authorized to make the section 338(h)(10) election on line 6 on behalf of the common parent of the selling consolidated group or on behalf of the selling affiliate.

Signature of authorized person for the common parent or selling affiliate Date Title

S Corporation Shareholder(s) Signature(s) (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am a shareholder of the S corporation target or that I am authorized to make the section 338(h)(10) election on line 6 on behalf of that shareholder. If more than one shareholder, attach a schedule with other signatures.

Signature of S corporation shareholder Date Title