

Tax Policy

Reported to the board of directors on July 28, 2021

Reported to the board of directors on March 11, 2024

Reported to the board of directors on February 13, 2025

1. On the premise of complying with local tax laws, regulation, and the local legislative spirit, calculate and pay taxes correctly and fulfill the social responsibility of a taxpayer.
2. Disclose tax information in financial statements and annual reports in strict accordance with reporting standards and laws
3. Learn the latest developments/changes in local tax laws, and convey them to employees through internal training
4. Plan the tax structure based on economic substance, not shift profit to low tax countries or tax havens
5. Support local government's tax policies on business innovation and reinvestment
6. To reduce the uncertainty of taxation and tax compliance cost created by tax refund, we make good use of government tax preferential policies. For example, we actively negotiate tax covered of the ROC sourced income with tax authorities in advance.
7. Handle tax matters with the utmost ethical standards
8. Maintain open and positive communications with tax authorities
9. Evaluate impact and response measures for changes in taxation laws
10. Comply with internationally recognized transfer pricing guidelines and disclosure requirements published by the Organization for Economic Cooperation and Development (OECD), related party transactions are conducted at market price unless there are no similar transactions to use as a reference

