

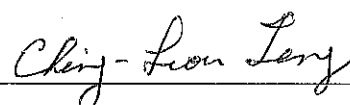
Tax Policy and Commitments

Version 1.0

2024.07.31

To strengthen the Group's compliance with tax laws and regulations and to commit to corporate social responsibility, the following tax policy has been established to reduce tax risk, optimize post-tax operational results, and protect shareholder interests.

1. All operations shall comply with the relevant tax laws and regulations of the countries where the company operates.
2. Transactions between related companies shall be conducted based on the arm's length principle and in accordance with the internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD).
3. Financial reporting information shall be transparent, with tax disclosures handled in accordance with relevant regulations and standards.
4. The company shall not engage in transactions solely for the purpose of tax avoidance or use tax havens to evade taxes.
5. A relationship of mutual respect shall be established with tax authorities, based on mutual trust and information transparency.
6. The company's major decisions should take into account the tax implications.
7. The operational environment shall be analyzed, and management mechanisms shall be used for tax risk assessment.
8. Tax professional capabilities shall be enhanced through continuous talent development.



Ching Leou Teng

Chairman

2024/07/31