

# Tax Policy

1. Adhere to local tax laws; calculate and pay taxes correctly
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. Profits are not shifted to 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. Related party transactions are conducted at market price unless there are no similar transactions to use as a reference

