

## **Tax Policy**

- Wiwynn corporation supports various tax policies from the government on promoting enterprise innovation, research and development, and economic growth, fulfills its social responsibilities for tax obligations, and pursues sustainable development with reliable tax governance that cooperates with the company's operation goals.
- Wiwynn corporation shall carefully assess tax risks for significant operation decisions, in compliance with the relevant laws and regulations, and establish mutual respect with the tax authorities based on trust and good faith from each operation region. Intercompany transactions are based on the arm's length principle and in compliance with the transfer pricing guidelines announced by the tax authority.
- The tax planning shall be legal and in compliance with commercial substance, not deliberately plan to transfer profits to low-tax jurisdictions or use tax havens to avoid tax, and consider the social responsibility and reputation, risk control, and sustainability value of the group in various countries.
- This policy shall be reviewed and revised in response to changes in international and government laws and regulations. Other matters not covered here shall be in accordance with the relevant regulations of the competent authority and the company.
- This Policy has been resolved by the board of directors. All resolutions regarding the policy, including abolition and amendment, shall be approved by the Board of Directors.
- This policy will be implemented on the date of enactment.