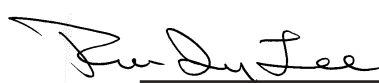


# 稅務政策 Tax Policy

1. 營運活動遵循相關法規辦理  
Full compliance with all applicable laws and regulations.
2. 財務報告資訊揭露遵循相關法規與準則辦理  
Disclosures in financial reports are made in accordance with applicable regulations and reporting requirements.
3. 公司不將利潤移轉至低稅率地區  
Shall not transfer profits to lower tax jurisdictions.
4. 基於互信與誠信原則，與稅務機關建立相互尊重的關係  
Develop a relationship of mutual respect with tax authorities based on trust and good faith.
5. 不使用避稅天堂及租稅規劃來避稅  
Shall not adopt tax havens or tax structures that are meant for tax avoidance.
6. 關係企業間交易依據常規交易原則，且遵循主管機關所公布之移轉訂價準則  
Inter-company transactions are based on the arm's length principle, in compliance with transfer pricing guidance published by the relevant authority.
7. 公司分析營運環境須評估稅務風險；重大營運決策皆考量租稅影響  
The company analyzes the operating environment needs to assess tax risks; make major operating decisions with consider the impact of taxation.

 李培瑛

Pei-Ing Lee President

李培瑛 總經理

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