Wistron NeWeb Corporation
Tax Policy and Management Guidelines

Article 1 In response to the international trend of enhancement of tax governance, this Tax Policy (hereinafter referred to as “the Policy”) is put in place to involve Wistron NeWeb Corporation (hereinafter referred to “the Company”) to carry out sustainable development of enterprises, fulfill corporate social responsibility, compliance with tax laws and related tax regulation and implement tax governance and risk management.

Article 2 The scope of the Policy includes all subsidiaries included in the Company’s consolidated financial statements.

Article 3 The Company and its subsidiaries are committed to, as a global citizen, making tax payments in conformity of laws in each jurisdiction, standing for each measure and tax reforms conducted by local authorities which aim to promote business innovation, research and development, and economic growth, pursuing sustainability value and fulfill social responsibilities given the consideration of business operation, corporate reputation and risk management.

The Company and its subsidiaries are committed to as follows:

1. Regulation Compliance:

   Comply with all applicable tax laws and regulations of the countries where our business operates.

2. Economic substance:

   (1) We do not intend to transfer profits to low tax rate areas or plan to perform transactions in low tax rate countries (e.g. so-called tax heaven regions) solely to avoid taxes.

   (2) Inter-company transactions are based on the Arm's Length Principle, and are in compliance with the internationally accepted transfer pricing guidelines released by the Organization for Economic Cooperation and Development (OECD).

   (3) Comply with the action plan on OECD Base Erosion and Profit Shifting (BEPS) and generate profits via companies with economic substance. We also obtain tax resident status and are governed by the tax regulations of the countries in which we operate.

3. Risk Control:
   (1) Regarding changes in operating environment and tax regulations, tax risk and impact are carefully assessed through a corporate management mechanism.
   (2) Take into account the Group's overall business operations prior to making major decisions and supplement by tax analsys to pursue optimal solutions.
4. Information transparency:

   Be transparent in financial reporting. Taxation disclosures are made in accordance with applicable regulations and reporting requirements.
5. Truthful communication:

   Committed to building relationships of mutual respect and good communications with tax authorities of the countries in which we operate based on the principles of trust and good faith.
6. Tax Talents:

   Enhance the expertise of tax team and develop tax talents by continuously training. In doing so the team shall timely catch the change of tax regulations and simulate the impact of the change, and subsequently formulate reactive solutions.

Article 4 The role and responsibility of tax governance:

1. The Board of Directors is the highest decision-making and supervisory unit of the Company. It approves the tax policy to ensure the risk management mechanism works effectively.
2. The management of tax affairs rests with the Finance Division of the Company, and supervised by Chief Finance Officer (CFO), who is responsible for reporting to Chairman on tax governance matters as appropriate, in order to ensure tax risk is properly managed.
3. The Accounting units of The Company and its subsidiaries are responsible units for daily operation of tax affairs. The Company and its subsidiaries shall proceed in accordance with delegation of responsibilities and get proper authorization and approval when preparing the tax declaration.

4. The Company and its subsidiaries shall carefully review and well preserve all the tax-related working papers and vouchers for internal documentation and external tax authorities' review. Tax affairs include but not limited to profit-seeking enterprise income tax including income basic tax and undistributed surplus earnings tax, indirect tax such as value-added tax (or goods and services tax), transfer pricing, domestic and foreign withholding tax, other taxation and disputes related to administrative remedies, and etc.
5. The Company and its subsidiaries shall assess tax risk carefully when making significant transactions and decision and seek professional advice from external taxation or legal consultants if necessary.

Article 5 To ensure that the Company and its subsidiaries handle tax related issues in a consistent manner and that their tax opinions, planning or structures comply with the principles specified in Article 3, subsidiaries shall adhere to their respective approval authority matrix and notify the Company's responsible units when conducting the following matters. The Company may require subsidiaries to provide relevant documents or it may propose remedial measures if necessary:

1. Changes in equity.
2. Mergers and acquisitions, or significant structure planning, disposals and tax related decisions of domestic and foreign businesses.
3. Taxation advices and planning of significant business transactions, and tax related decisions and risk assessments.
4. Significant or potentially controversial communications with external tax authorities (excluding situations: routine amendments, undisputed, risk-free, and simple information providing).
5. Discussions of significant tax issues or disputes with public accountants.
6. Investigations by external tax authorities or risks of potential violation of tax laws.
7. Significant tax issues or disputes occurred on the domestic and foreign businesses or investments.
8. Other tax issues that having significant impact on financial statements.

Article 6 This Policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations. Other matters not covered shall comply with related provisions of the authorities and the Company.

Article 7 This Policy and any amendments thereto, shall become effective upon approval of the Board of Directors.

Article 8 This Policy was enacted on May 10, 2023.