Getac Holdings Corporation

Tax Policy

Article 1

Getac Holdings Corporation (hereinafter referred to as "the Company") enacts this **Tax Policy** (hereinafter referred to as the "Policy") to align with international tax governance trends, ensure comprehensive compliance with relevant laws and regulations, and fulfill its tax obligations. This policy aims to promote corporate sustainability, enhance shareholder value, and implement the Company's social responsibility, thus ensuring tax compliance and integrity in operations.

Article 2: Scope of Application

This policy applies to the Company and its subsidiaries in which the Company holds, directly or indirectly, more than 50% of voting shares ("subsidiaries"). However, subsidiaries that are publicly listed or otherwise governed by their own policies are excluded. Subsidiaries whose operations and financial performance may affect the Company's consolidated financial or tax figures shall be subject to the regulation of this policy.

Article 3: Tax Policy

The Company and its subsidiaries are committed to as follows:

1. Comply with the tax laws and legislative intent of the jurisdictions where operations are conducted, completing tax filings and tax payments.
   - Well prepare the requirements of international tax documentation, such as country-by-country reports, master files, and related-party transfer pricing reports.
   - Do not utilize tax structures or transactions in low-tax jurisdictions or tax havens to avoid taxes.
   - Do not engage in tax structures or transactions lacking legitimate commercial objectives or substantive commercial purpose.
2. Disclose tax-related information in accordance with financial reporting standards and relevant laws to ensure transparency and satisfy the disclosure requirements of Article 48 of the Company's *Corporate Governance Best-Practice Principles* regarding financial information, as passed by the Board of Directors.

3. Transfer Pricing: Comply with the OECD transfer pricing guidelines and refrain from engaging in related-party transactions that are not arm's-length or violate normal commercial principles.
4. Maintain good communications with local tax authorities.
5. Enhance tax professionalism and talent development, to stay abreast of changes in tax regulations and assess relevant impacts.

Article 4: Governance Framework

1. The Chief Financial Officer of the Company's Finance and Accounting Center bears the ultimate supervisory responsibility for tax management. Daily tax administration and management are executed by the accounting heads of each business unit, supported by qualified and experienced tax professionals. The Company may also engage external tax advisory firms to bolster professional expertise. In line with Article 31 of the Company's *Corporate Governance Best-Practice Principles*, accounting heads and relevant personnel must undergo annual professional training in accounting and tax knowledge to improve financial reporting quality and ensure compliance in tax operations.
2. The Internal Audit Department shall conduct an annual review of the tax governance policy and control framework to assess implementation, ensuring continuous improvement and effective operation of the overall tax governance system.

Article 5: Notification of Certain Tax Matters

To ensure consistency in handling tax-related matters across the Company and its subsidiaries and to ensure all tax opinions, planning, or structures comply with the principles in Article 3, subsidiaries must notify the Company's Chief Financial Officer of the following cross-border or non-routine tax issues. The Company may involve itself, request supplementary information, or propose corrective measures as appropriate:

- Changes in equity ownership.
- Mergers, acquisitions, or significant domestic or international corporate structuring, divestitures, or related tax decisions.
- Tax opinions and planning for material transactions, as well as tax decisions or risk assessments.
- Significant or potentially contentious communications with external tax authorities (excluding routine corrections, undisputed, risk-free, or merely informational cases).

- Discussions of material tax matters or disputes with external auditors.
- External tax audits or circumstances involving potential tax law violations.
- Material tax issues or disputes arising from domestic or overseas business operations or investments.
- Other tax-related issues with significant impact on financial statements.

Article 6: Policy Review

This policy shall be reviewed and amended as necessary to respond to international trends or changes in government laws and regulations. Other matters not specified herein shall be handled in accordance with relevant directives from competent authorities and the Company’s internal provisions.