

SynPower Co., Ltd.

Group Tax Policy and Management Rules

Approved at the Board of Directors on held on August 5, 2025

- Article 1 In response to international trends in tax governance and tax management policies for sustainable development, the Company and its subsidiaries hereby establish the “Group Tax Policy and Management Rules” (hereinafter referred to as the “Policy”) to ensure regulatory compliance, strengthen tax risk control, enhance shareholder value, fulfill corporate social responsibility, and facilitate compliance.
- Article 2 Any subsidiary included in the scope of the consolidated financial statements, whose operations affect the Company’s overall financial or tax figures, shall be subject to and comply with the Policy.
- Article 3 The tax policies upheld by the Company and its subsidiaries are as follows:
1. Honest Tax Filing and Payment
 - (1) Comply with local tax laws and regulations and their legislative intent, accurately calculate tax amounts, and file and pay taxes in accordance with the law, thereby fulfilling the taxpayer’s social responsibilities.
 - (2) Handle tax-related matters in accordance with ethical principles.
 - (3) Comply with the internationally recognized transfer pricing guidelines and disclosure requirements promulgated by the Organization for Economic Co-operation and Development (“OECD”).
 - (4) Support tax policies that encourage corporate innovation and promote economic growth.
 - (5) Not engage in tax planning through tax havens for the purpose of tax avoidance.
 - (6) Not shift profits to low-tax jurisdictions or tax havens.
 2. Tax Risk Assessment and Response
 - (1) Take into account relevant tax risks and tax impacts in daily operations and when making major business decisions.
 - (2) Upon changes in local tax laws and regulations, prudently assess their impact on the Company, formulate responsive measures, and strengthen internal awareness.

3. Maintaining Openness and Honest Communication

Maintain a friendly, trusting, respectful, and honest relationship with tax authorities, and establish effective communication channels to ensure efficient and effective interaction and cooperation.

4. Transparency of Information

Disclose tax information in financial reports in accordance with applicable regulations and standards.

Article 4 Principles for Transfer Pricing in Related-Party Transactions:

1. For transactions conducted among affiliated enterprises, pricing shall be determined based on the functions performed and risks assumed by each participant in the controlled transaction, so as to obtain commensurate remuneration.
2. Related-party transactions shall be evaluated on an individual basis, and the most appropriate arm's length method prescribed under the transfer pricing regulations of the respective jurisdictions shall be adopted, with reasonable and systematic analysis of the transaction results of each controlled transaction.
3. The Company and its subsidiaries shall, in accordance with local tax laws and regulations, appropriately disclose transaction details and prepare or file transfer pricing documentation and other relevant materials.

Article 5 Duties and Responsibilities for Tax Management:

1. The Board of Directors is the highest decision-making and supervisory body for the Company's tax management, responsible for approving the tax governance policy and ensuring its effective implementation.
2. The Company has established a tax organization, with the Finance Department serving as the unit responsible for managing various tax matters, monitoring tax regulations on an ongoing basis, and reporting any tax risks to the Board of Directors. In addition, the Company maintains long-term cooperation with external tax advisory institutions to enhance professional knowledge through their specialized services.
3. The accounting departments of the Company and its subsidiaries are the executing units responsible for various tax matters.
4. When handling corporate income tax filings and other tax declarations,

the Company and its subsidiaries shall follow the principle of hierarchical authorization and obtain approval from personnel with the appropriate decision-making authority.

5. The Company and its subsidiaries shall conduct detailed reviews of all tax items (such as corporate income tax, alternative minimum tax, withholding tax, tax on undistributed earnings, value-added tax/business tax, other taxes, and administrative remedies and disputes), and shall properly maintain relevant working papers and supporting documents (including those processed electronically) for inspection by competent authorities.
6. The Company and its subsidiaries shall prudently assess the tax implications of significant transactions and decisions, and may engage or consult external professional tax and legal advisors when necessary.
7. When changes in tax laws and regulations affect business decisions or daily operations, the Company and its subsidiaries shall respond promptly and provide appropriate internal communication and guidance.
8. Strengthen tax-related professional capabilities through talent development and training.

Article 6 To ensure consistency in handling tax-related matters across the Company and its subsidiaries, when a subsidiary undertakes any of the following matters, it shall, in addition to following its own hierarchical responsibility procedures, also notify the Company. The Company may, as it deems appropriate, participate in the matter, request the subsidiary to provide relevant information for review, and require corrective measures to be implemented:

1. Significant changes in equity ownership.
2. Tax opinions or planning, and tax decisions or risk assessments relating to major transactions.
3. Domestic or overseas mergers and acquisitions, organizational restructuring, or significant business or departmental structuring, disposals, and related tax decisions.
4. Major tax issues or disputes arising from domestic or overseas business or investment activities.
5. Communications with accountants or attorneys concerning major tax

issues or disputes.

6. Circumstances where the tax authorities have initiated an investigation, or where there is a potential risk of non-compliance with tax laws and regulations.
7. Significant disputes with tax authorities or disputes arising from differences or ambiguities in the interpretation of laws and regulations (excluding routine corrections, routine provision of company information, and situations without disputes or risks).
8. Other tax issues with a material impact on the financial statements.

Article 7 The Policy shall be reviewed and amended in a timely manner in response to changes in international and governmental laws and regulations. Any matters not addressed herein shall be handled in accordance with the requirements of the competent authorities and the relevant regulations of the Company.

Article 8 The Policy shall take effect upon approval by the Board of Directors, and the same shall apply to any amendments hereto.