

TAX GOVERNANCE POLICY

Article 1: Purpose

GlobalWafers Co., Ltd. (hereinafter referred to as “the Company”) and its subsidiaries have established this “Tax Governance Policy” (hereinafter referred to as “this Policy”) in response to international trends in tax governance. The aim is to ensure compliance with tax regulations, promote sustainable corporate development, enhance shareholder value, and fulfill corporate social responsibility.

Article 2: Scope

This Policy applies to the Company and its subsidiaries included in the consolidated financial statements. However, subsidiaries that are publicly listed or have separate regulations are not subject to this Policy.

Article 3: Tax Policy Principles

The Company and its subsidiaries uphold the following tax principles:

1. **Compliance with Laws:** Comply with tax laws and international tax standards in all jurisdictions of operation. File and pay taxes within statutory deadlines to fulfill the social responsibility of a taxpayer.
2. **Information Transparency:** Disclose tax information regularly through public channels in accordance with financial reporting standards and relevant laws to ensure transparency.
3. **Tax Planning:** Understand the tax laws and applicable tax treaties of each jurisdiction. Enjoy tax incentives based on legitimate business purposes and economic substance. Avoid tax avoidance practices that contravene the spirit of the law, including profit shifting to low-tax jurisdictions or the use of tax havens.
4. **Transfer Pricing:** Transactions between related parties must follow the arm’s length principle, reflect economic substance, and comply with the guidelines of the Organisation for Economic Co-operation and Development (OECD) and local transfer pricing regulations.
5. **Risk Control:** Monitor changes in domestic and international tax regulations and assess differing interpretations with tax authorities. Develop response strategies and consult external experts when necessary to effectively manage tax risks.



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6. Integrity in Communication: Maintain open and honest communication with tax authorities in all jurisdictions to foster harmonious relationships.
7. Tax Expertise: Continuously enhance the professional capabilities of tax personnel through training and participation in tax seminars.

Article 4: Roles and Responsibilities

1. The Board of Directors is the highest decision-making and supervisory body for tax governance. It is responsible for approving this Policy and overseeing its implementation and effectiveness.
2. The Tax and Investment Department is responsible for managing tax affairs and reporting tax governance matters to the Chairman to ensure effective risk management.
3. The Accounting Departments of the Company and its subsidiaries are responsible for executing tax-related tasks.
4. The annual corporate income tax, annual country-by-country report, annual master file, and annual global minimum tax declaration of the company and its subsidiaries must be approved by the Chairperson of the Company.

Article 5

This Policy shall be reviewed and revised in a timely manner in response to changes in international and governmental regulations. Any matters not covered herein shall be handled in accordance with the relevant regulations of the competent authorities and the Company.

Article 6

This Policy shall take effect upon approval by the Board of Directors. The same shall apply to any amendments.

Article 7

Approved on August 5, 2025.