

**精誠資訊股份有限公司暨所屬關係企業
稅務政策**

Taxation Policy of SYSTEX Corp. and its Affiliated Companies

依循稅務治理發展趨勢，並基於秉持企業永續發展精神、落實誠信經營理念、強化風險管理、善盡企業社會責任的目的，精誠資訊制定稅務政策，恪遵各營運據點當地稅務法規，落實企業公民誠實納稅義務，以優化稅務管理，進而提升企業價值。

In accordance with the growing trend of taxation governance, adhering to the corporate sustainability and the concept of integrity governance, strengthening risk management, and fulfilling corporate social responsibilities, SYSTEX Corp. formulates the taxation policy, promises to comply with the local tax laws and regulations in all countries and regions where we operate, and fulfills the corporate citizen obligations of honest declaration and tax payment, in order to optimize tax management and enhance corporate value.

本公司稅務政策適用於精誠資訊股份有限公司暨所屬關係企業。本公司執行方針如下：

The Taxation Policy applies to SYSTEX Corp. and its affiliated companies. The guiding principles are:

- ◆ 恪遵各營運據點當地稅務法規與稅務相關資訊揭露要求，落實財務報告資訊公開透明。

Comply with any local tax laws and regulations and tax-related information disclosure requirements in all countries and regions where we operate, and ensure the information transparency of financial report.

- ◆ 關係企業間交易依據常規交易原則，並遵循經濟合作暨發展組織(OECD)所公布移轉訂價指導原則。

Inter-company transactions are based on the Arm's Length Principle and follow the Transfer Pricing Guidelines issued by the Organization for Economic Co-operation and Development (OECD).

- ◆ 避免以不當避稅為目的將交易活動移轉到無實質營運的低稅率國家或避稅天堂。
- Avoid shifting transactions to low-tax jurisdictions or tax havens without substantial operating business for the purpose of improper tax avoidance.

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- ◆ 提升稅務人員專業智能及能力，以優化稅務管理效率。
Improve the professional intelligence and ability of tax personnel to optimize efficiency in tax management.
- ◆ 秉持誠信經營理念，支持政府推動永續發展相關政策，並與各地稅務機關保持溝通管道暢通。
Adhere to the concept of integrity governance, support the government to promote related policies of sustainability, and keep in close communication channels with local tax authorities.
- ◆ 公司重要決策皆考量稅務影響。
Always takes the impact of tax into consideration when making major business decisions.
- ◆ 優化稅務管理，強化風險管理，為股東創造價值。
Optimize tax management and strengthen risk management in order to create value for shareholders.

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