



NANPAO GROUP TAX POLICY

Approved by the Board of Directors on August 8, 2024

In order to support policies that contribute to business innovation, research and development, and to control tax risks and pursue sustainable development, NANPAO Resins Group upholds the following principles and commitments:

- 1 Conduct all operating activities in compliance with both the letter and the spirit of applicable tax laws and regulations in each jurisdiction in which the Group operates, and duly fulfill all tax obligations.
- 2 Consider tax risks and impacts in making important business decisions.
- 3 Do not engage in transactions or establish tax structures that lack commercial substance or are intended for tax evasion.
- 4 Do not use tax havens or engage in tax planning for the purpose of tax evasion.
- 5 Do not transfer profits created by the company to low-tax countries.
- 6 Establish a relationship of mutual respect with tax authorities based on mutual trust and good faith.
- 7 Ensure financial information transparency and disclose tax information in accordance with relevant regulations and standards.

Transactions between related companies are conducted in accordance with the arm's length principle and the Organization for Economic Cooperation and Development (OECD) Transfer Pricing Guidelines.

Chairman *Wu cheng-Hsien*
August 2025