

Subject: Tax Policy

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研華稅務政策

Advantech Tax Policy

研華公司本持著利他精神，期許並致力於在公司營運茁壯之際，反饋社會。故在稅務政策上，我們以繳納合理稅賦回饋營運所在國當地社會及經濟環境為己任，不從事侵略性稅務安排，並遵循各相關稅務法律及規定。

就稅務風險方面，有鑑於研華為跨國企業，除總部與研華在各國當地財務持續了解及評估相關稅法變動之外，另有委外稅務顧問協助提供前瞻性稅務資訊及專業評估。此外，我們在歐美兩大收入貢獻區，分別與荷蘭及美國簽定預約訂價協定(APA)，以減少相關稅務風險。

Advantech holds the Lita spirit, a concept of altruism within the company, and expects to give back to society while growing the business. Therefore, we

take it as our responsibility to contribute reasonable taxes to societies and economies where we conduct our business. We seek to comply with relevant tax laws and regulations but do not seek to conduct aggressive tax planning.

For tax risk management, because we are a multinational corporation, our Headquarters and worldwide local finance teams constantly monitor and assess changes in tax laws and regulations. We also have external tax consultants assist use in providing forward-looking tax information and professional assessments. We also take action in two major revenue contribution regions: North America and Europe. We have negotiated with the US and Dutch tax authorities to have Advance Pricing Agreements (APA) to reduce our exposure to tax risk.

研華八大承諾

Advantech's 8 commitments

1. 所有營運皆遵循相關稅務法律及規定辦理。

All business activities must comply with relevant tax laws and regulations.

2. 集團遵循經濟合作暨發展組織 (OECD) 移轉訂價準則，並依規定編製移轉訂價三層文據。

Advantech complies with Organization for Economic Cooperation and Development (OECD) Transfer Pricing Guidelines to prepare three-tier transfer pricing documentation.

3. 移轉訂價係依據常規交易原則，且各營運實體利潤合理報償其所執行營運活動

的風險及複雜程度。

Transfer pricing is set based on the "arm's length principle." Profits from each operating entity are reasonably remunerated for the risk and complexity of each entity's activities.

4. 公司重要決策以營運為主要考量，輔以分析稅務影響以尋求最適當的方案。

Advantech's major decisions are made mainly based on business purposes, and then supplemented by tax analysis to search for optimal solutions.

5. 不以避稅為目的使用租稅天堂進行租稅規劃

Do not use tax havens to conduct tax planning for tax avoidance purposes.

6. 不將公司創造的利潤移往低稅率國家

Do not shift profits to low-tax-rate countries.

7. 定期評估稅務風險，並針對產生營收大的國家，與當地稅局溝通討論預約訂價協定(APA)，以減少稅務風險。

Assesses tax risk periodically and negotiate an Advance Pricing Agreement (APA) with local tax authorities for countries Advantech generates high income to reduce tax risk.

8. 基於互信溝通、資訊透明、誠實納稅的基礎上，與稅務機關建立相互尊重的關係。

Build mutually respectful relations with tax authorities based on mutual trust and communication, information transparency, and tax payment with integrity.