Wistron Corporation
Tax Policy and Management Guidelines

Article 1 In response to the international trend of enhancement of tax governance, this Tax Policy (hereinafter referred to as the "Policy") is put in place to involve Wistron Corporation (hereinafter referred to "the Company" or "Wistron") and its subsidiaries (collectively referred to "we") to implement tax compliance by means of having all of the subsidiaries and employees to comply with tax laws and related tax regulations, carry out sustainable development of enterprises, improve shareholders' value, and fulfill corporate social responsibility.

Article 2 The scope of the Policy includes the Company and its subsidiaries with exceeding 50% of the shares directly or indirectly owned by the Company except for those either have established their own tax policies to conform or have their own corporate governance to adhere to as publicly shares issued companies. Thus, any subsidiary whose operation and financial performance may impact on consolidated financial results and tax numbers shall be subject to the regulation of this Policy.

Article 3 The Company and its subsidiaries are committed to, as a global citizen, making tax payments in conformity of laws in each jurisdiction, standing for each measure and tax reforms conducted by local authorities which aim to promote business innovation, research and development, and economic growth, pursuing sustainability value and fulfill social responsibilities given the consideration of business operation, corporate reputation and risk management.

The Company and its subsidiaries are committed to as follows:

1. Taken the spirit of tax laws and regulations of the country where our business operates, duly filing tax reports, making declarations and tax payments on time, and also implementing tax supervision and governance.
   (1) Well prepare the requirements of international tax documentation such as country-by-country reports (CBCR), master file, local files (transfer pricing reports).
   (2) We do not intend to transfer profits to low tax rate areas or plan to perform transactions in low tax rate countries (e.g. so-called tax heaven regions) solely to avoid taxes.
   (3) We make profits throughout operating companies with economic substance and legitimate commercial objectives, and do not utilize tax structures that do not have a substantive commercial purpose.
2. Transfer pricing rules: The transfer pricing policy between related parties, in compliance with the "Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations" structured by OECD, is defined under the arm's length principle.
3. Information transparency: Not only has the financial report been adequately

expressed in conformity with related regulations but the disclosure of tax information has also been processed in correspondence with relevant laws.

4. Open communication with tax authorities: We keep satisfactory relationships with the tax authorities of each country based on mutual respect and good communication. We also facilitate good interaction by timely reply to tax authorities for their questions or to discuss any unclear tax issue.
5. Evaluation: All major business decisions have been made in accordance with relevant laws and regulations and the effects of tax risks have been evaluated.
6. Tax talents: Enhance the expertise of tax team and develop tax talents by continuously training. In doing so the team shall timely catch the change of tax regulations and simulate the impact of the change, and subsequently formulate reactive solutions.

Article 4 The role and responsibility of tax governance:

1. The Board of Directors is the highest decision-making and supervisory unit of the Company. It approves the tax policy of the Group to ensure the risk management mechanism works effectively.
2. The management of tax affairs[1] rests with the Tax Division of the Company, and supervised by Chief Finance Officer (CFO), who is responsible for reporting to Chairman on tax governance matters as appropriate, in order to ensure tax risk is properly managed.
3. The Accounting departments of The Company and its subsidiaries are responsible units for daily operation of tax affairs.
4. The Company and its subsidiaries shall proceed in accordance with delegation of responsibilities and get proper authorization and approval when preparing the tax declaration.
5. The Company and its subsidiaries shall carefully review and well preserve all the tax-related working papers and vouchers for internal documentation and external tax authorities' review.
6. The Company and its subsidiaries shall assess tax risk carefully when making significant transactions and decision and seek professional advice from external taxation or legal consultants if necessary.

Article 5 To ensure that The Company and its subsidiaries follow consistent treatments on tax issues, and conform to the Article 3 above on tax opinions, planning or frameworks, the subsidiaries shall proceed in accordance with the delegation of responsibilities and inform Wistron simultaneously when the following transactions and events take place. To the extent Wistron shall participate in the tax related activities and require the subsidiaries to provide supporting documents or to deliver the measures for

[1] Tax affairs include but not limited to profit-seeking enterprise income tax including income basic tax and Undistributed Surplus Earnings tax, indirect tax such as value-added tax (or goods and services tax), transfer pricing, domestic and foreign withholding tax, other taxation and disputes related to administrative remedies, and etc.

improvement.

1. Changes in equity.
2. Mergers and acquisitions, or significant structure planning, disposals and tax related decisions of domestic and foreign businesses.
3. Taxation advices and planning of significant business transactions, and tax related decisions and risk assessments.
4. Significant or potentially controversial communications with external tax authorities (excluding situations: routine amendments, undisputed, risk-free, and simple information providing)
5. Discussions of significant tax issues or disputes with public accountants.
6. Investigations by external tax authorities or risks of potential violation of tax laws.
7. Significant tax issues or disputes occurred on the domestic and foreign businesses or investments.
8. Other tax issues that having significant impact on financial statements.

Article 6 This Policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations. Other matters not covered shall comply with related provisions of the authorities and Wistron.

Article 7 The ESG Committee and the Board of Directors shall be reported the status of tax governance at least once a year.

Article 8 This Policy and any amendments thereto, shall become effective upon approval of the Board of Directors.

Article 9 This Policy was enacted on December 22, 2022.