

Inventec Corporation

Tax Policy and Management Procedure

(This English version is a translation based on the original Chinese version. Where any discrepancy arises between the two versions, the Chinese version shall prevail.)

Article 1 Purpose

In response to international tax trends, to establish sound corporate governance, to clarify the company's tax governance strategies and operating procedures, to implement the goals of sustainable development and comply with relevant tax laws and regulations, The procedure was thereby established and shall be duly followed.

Article 2 Scope of application

The scope of application of this procedure includes the company and its subsidiaries.

Subsidiaries are identified in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 3 Tax governance organization

1. Governance organization

The board of directors is the highest decision-making and supervisory unit of the Company. It approves tax policy and ensure the policy operates effectively.

Tax management is the responsibility of director of finance center, who approves various tax declaration matters and regularly reports tax governance to the board of directors every year to ensure effective management of tax risks.

2. The company should carefully assess the tax implications of major transactions, and appoint or consult external professional tax or legal advisors.

Article 4 Tax policy

1. Comply with tax regulations

The company should pay attention to the tax legislation and commit to compliance with the spirit as well as the letter of the tax laws and regulations in the countries in which the company operates,. The company should prepare related tax documents, duly filing tax reports within the deadline and pay tax in conformity of laws in each jurisdiction on time.

2. Fulfill corporate responsibility

Business activities should be conducted with integrity and based on the commercial substance and commit not to use tax structures without commercial substance. Related parties transaction transfer pricing should consistent with the arm's length principle and the company commit to undertake OECD transfer pricing guideline to prepare related document., not intend to transfer profit to low tax jurisdictions for the purpose of tax avoidance and not intend to use tax havens to avoid taxes.

3. Prudently assess risks

Keep abreast of changes in tax regulations and tax disputes and prudently assess tax risks to reduce tax risk effectively.

4. Effective interactive communication

Establish mutual respect and timely communicate with tax authorities or other stakeholders on tax issues

5. Information disclosure

Tax information disclosure should follow relevant standards and regulations.

Article 5 Tax Management

1. Business activities follow general practices, the company should review the group's development and profit allocation, take into account operating cost and tax risk, and achieve the goals of rationalizing tax burdens and efficiency.

2. The company must obtain approval for various tax declarations. The tax planning and risk assessment of major transactions of subsidiaries should be reported to the company's director of finance center at the same time. When necessary, the company may require the subsidiary to submit reports and explanations to the board of directors to implement tax governance.

3. The company should abide by the reporting matters and deadlines stipulated by laws and regulations, and

arrange for subsidiaries to provide tax information. If there are major events that affect the company's equity and securities price, they should report immediately.

Article 6

The Procedure, and any amendments hereto, shall be implemented after approval by the Board of Directors.

The procedure was established on Jan. 30, 2024.

2025 Entities

Name	Tax Jurisdiction	Principal activity	Note
Inventec corporation	TW	Production and sales of computer products	
Inventec Investments Co., Ltd.	TW	Investment company	
Inventec Solar Energy Corporation	TW	Sales of solar cells and medical equipment	(Note 1)
Inventec Appliances Corp.	TW	Production and sales of smart terminal products	
AlMobile Co., Ltd.	TW	Developing, production and sales of intelligent mobile devices	
InveneXt System CO., LTD.	TW	sales of 5G hardware and software	
AsicAI Co., Ltd.	TW	Artificial Intelligence chip design	
Inventec Electronics (Tianjin) Co., Ltd.	CN	Electronic product software development	
Inventec (Beijing) Electronics Technology Co., Ltd.	CN	Electronic product software development	
Inventec (Shanghai) Corp.	CN	Sales of computer products	
Inventec Asset-Management (Shanghai) Corporation	CN	Leasing	
Inventec (Pudong) Corp.	CN	Sales of computer products	
Inventec (Pudong) Technology Corp.	CN	Production and sales of computer products	
Inventec (Shanghai) Service Co., Ltd.	CN	Sales of computer products	
Inventec Hi-Tech Corp.	CN	Sales of computer products	
Inventec (Chongqing) Corp.	CN	Production and sales of computer products	
Inventec (Chongqing) Service Co., Ltd.	CN	Sales of computer products	
Inventec Appliances (Shanghai) Co.Ltd.	CN	Development of smart terminal products	
Inventec Appliances (Pudong) Corp.	CN	Production and sales of smart terminal products	
Inventec Appliances (Jiangning) Corp.	CN	Production and sales of smart terminal products	
Inventec Appliances (Nanjing) Corp.	CN	Production and sales of smart terminal products	
Inventec Appliances (XI'AN) Corporation	CN	House leasing	(Note 2)
Inventec Appliances (Nanchang) Corporation	CN	Development of smart terminal products	
Inventec Appliances (Shang Hai) Enterprise Co., Ltd.	CN	Business management	
Apex Business Management & Consulting (Shanghai) Co., Ltd.	CN	Business management	
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	CN	Production and sales of smart terminal products	
Saint Investment Consulting Corporation	CN	Business management	
SQ Technology (Sanghai) Corporation	CN	Production and sales of computer products	
Inventec Easy Doctor Corp.	CN	Production and sales of medical devices	
Inventec Corporation (Hong Kong) Ltd.	HK	Trading	
Inventec Holding (North America) Corp.	US	Holding Company	
Inventec (USA) Corporation	US	Service of computer products	
Inventec Manufacturing (North America) Corporation	US	Service of computer products	
Inventec Configuration (North America) Corporation	US	Production and sales of computer products	
Inventec Distribution (North America) Corporation	US	Production and sales of computer products	
Inventec Appliances Corporation USA, Inc	US	Sales service	
Inventec Appliances (USA) Distribution Corp.	US	Sales of smart terminal products	
IEC Technologies, S.de R.L. de C. V.	MX	Production and sales of computer products	
Inventec (Cayman) Corp.	KY	Holding Company	
IEC (Cayman) Corporation	KY	Holding Company	
Inventec Appliances (Cayman) Holding Corp.	KY	Holding Company	
Inventec (Czech), s.r.o.	CZ	Production and sales of computer products	
Inventec Development Japan Corp.	JP	Trading	
Inventec Japan Corp.	JP	Trading and management services	
Inventec Appliances (Malaysia) SDN. BHD.	MY	Production and sales of smart terminal products	
Inventec Appliances (Vietnam) Company Limited	VN	Production and sales of intelligent devices	
Inventec Technology (Vietnam) Company Limited	VN	Production and sales of smart terminal products	
Inventec Electronics (Thailand) Co., Ltd.	TH	Production and sales of computer products	
Inphicomm Ltd.	WS	sales of 5G hardware and software	(Note 3)
Inventec Technology (Singapore) PTE. LTD.	SG	Development of computer products	

(Note1) The company was liquidated on December 3, 2025.

(Note 2) The share transfer registration was completed on June 4, 2025.

(Note 3) The company was deregistrated on October 15, 2025

2025 Tax information

TWD Million	Y2025	Y2024	Average
EBT	12,012	9,210	10,611
Income tax	2,722	1,944	2,333
Reported tax	23%	21%	22%
Current tax	1,841	1,974	1,908
Effect tax	15%	21%	18%
Income tax	2,135	1,890	2,012
Cash tax rate	18%	21%	19%

TWD Million						
Tax Jurisdiction	Number of employees	Sales	Revenue	Profit before tax	Income tax paid	Income tax accrued (current year)
TW	7,231	472,228	639,646	11,902	1,417	1,301
CN	11,974	59,912	387,110	1,369	326	179
HK	0	0	78	87	0	12
US	83	158,581	167,890	725	10	23
MX	9,133	7	7,184	784	261	297
KY	0	0	279	1,177	23	23
CZ	566	97	1,759	218	99	6
JP	2	0	10	0	0	0
TH	4,097	365	58,505	596	0	0
MY	598	0	3,156	(217)	(0)	0
VN	980	0	6,661	108	(0)	0
WS	0	0	0	0	0	0
SG	48	0	0	(82)	0	0
Total	34,712	691,190	1,272,278	16,667	2,135	1,841

Note:

Revenue include revenues from sales of inventory and property, service, royalty, interest, premium and other amount, exclude dividend.

Revenue amount is the sum of the figures for each subsidiary and include related party transactions.