

Advanced Optoelectronic Technology Inc.

Tax Policy

1. Comply with all local tax regulations and legislative principles in the operating jurisdictions.
2. Analyze the operating environment and decisions, assess relevant tax risks and impacts.
3. Ensure information transparency with tax disclosures following relevant laws and guidelines.
4. Conduct related-party transactions adhering to arm's length principles and comply with the transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD).
5. Establish a relationship of mutual respect, trust, and good interaction with tax authorities based on mutual trust and information transparency.