

Catcher Technology Co., Ltd.
Tax Management Policy and Commitment

In response to evolving international tax developments and to strengthen corporate governance, the Company adheres to the principles of tax law compliance, corporate social responsibility, prudent risk management, effective stakeholder communication, and transparent information disclosure. The Company conducts all tax reporting, filings, and payments in accordance with applicable laws and regulations, ensuring effective management of tax risks and maintaining the integrity and sustainability of its business operations.

1. The Company complies with tax regulations in all jurisdictions where it operates, truthfully declares taxes in accordance with the law, and pays all taxes within prescribed deadlines, thereby fulfilling its social responsibility as a taxpayer.
2. Related party transactions are conducted in accordance with the OECD Transfer Pricing Guidelines and are subject to the Arm's Length Principle, ensuring that all such transactions are carried out on terms and conditions comparable to those between independent parties.
3. The Company complies with tax laws and regulations in all operating locations and appropriately discloses tax-related information in financial statements and related documents to ensure transparency.
4. Major transactions and business decisions are subject to tax impact assessments. The Company prudently applies applicable tax laws, incentives, and tax treaties to undertake lawful and compliant tax planning, while ensuring alignment with its business objectives and regulatory requirements.
5. The Company does not engage in tax avoidance practices and does not establish arrangements in tax havens or low-tax jurisdictions that lack genuine commercial substance or a legitimate business purpose.
6. Guided by the principles of integrity, mutual trust, and regulatory compliance, the Company maintains open and constructive communication with tax authorities in all jurisdictions where it operates. Through proactive cooperation and transparency, the Company fosters respectful and collaborative relationships with tax authorities.

Catcher Technology Co., Ltd.
Chairman

