

Mega Financial Holding Co., Ltd. Tax Governance Policy

Approved by the 36th meeting of the 6th
term Board of Directors on Nov 28, 2017

Article 1. (Purpose)

The Tax Governance Policy (hereinafter referred to as the “Policy”) is established to enable Mega Financial Holding Co., Ltd. (hereinafter referred to as the “Company”) to conduct tax governance conforming to international practices, to achieve high level of tax regulation compliance, to implement corporate sustainable development, to increase corporate value and to fulfill corporate social responsibility

Article 2. (Scope of application)

The Company and all its subsidiaries, domestic and foreign, shall comply with the Policy.

Article 3. (Policy)

The Company’s tax governance policy is based on the principles of honesty and conservatism, its tax governance policy are as follows:

1. To complete all tax charges honestly in accordance with local and international tax regulations so as to fulfill its obligations to pay taxes.
2. To assess the impact of changes in local and international tax regulations, and formulate appropriate responses.
3. To disclose tax related information publicly and regularly to enhance transparency.
4. To maintain an open and honest communication channel with tax authority.
5. To strengthen tax professional knowledge and skills and conduct training on an ongoing basis

Article 4. (Organization and responsibility)

The organization and responsibility of tax governance units are described as follows:

1. The Board of Directors is the ultimate decision-making unit in the Company's establishment of tax risk management system. The Board of Directors approves overall tax governance policy and ensures an effective implementation of tax management mechanisms.
2. The Treasury Department is the tax management unit of the Company and shall regularly report tax management related matters to the Board of Directors every year.

Article 5. (Review and amendment)

The Policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations.

Article 6. (Approval and implementation)

The Policy shall become effective upon approval of the Board of Directors. The same procedures shall be applied for future amendments.