

Star Micronics Group Tax Policy

Our group, guided by our corporate philosophy, aims to contribute to the sustainable development of society through compliance with tax laws, management of tax risk, and proper tax payments.

1. Compliance

Our group adheres to tax laws and regulations in each country or region where we conduct business, as well as international tax rules such as OECD guidelines, and strives for proper tax filings and payments.

2. Tax Governance

Tax governance is built and maintained under the ultimate responsibility of our accounting executives. The Finance Department manages taxation and accounting and works to establish, maintain, and strengthen tax governance. When tax risks become apparent in audits of subsidiaries, we collect detailed information and take appropriate action.

3. Tax Planning

We utilize favorable tax regimes in various countries when available as part of normal business activities to achieve a fair tax burden. We do not engage in tax planning that constitutes tax avoidance through tax havens or contrary to the spirit of tax laws.

4. Tax Risk Management

When tax uncertainties are anticipated in business activities, we seek to reduce tax risk through external expert advice and guidance or confirmation with tax authorities as needed.

5. Transfer Pricing

For intercompany transactions, we aim for an appropriate profit allocation based on the functions and risks of each party, following the arm's-length principle. We prepare transfer pricing documentation in accordance with the tax laws of each country.

6. Relations with Tax Authorities

We provide appropriate information to tax authorities and strive to build and maintain a healthy relationship with them.

Effective date: August 1, 2025

Mamoru Sato
Representative Director,
President and Chief Executive Officer

