

Tax Policy

To ensure that the Company’s tax management is conducted with due diligence and that taxes are paid accurately in accordance with applicable laws, as well as to establish effective tax planning practices to achieve maximum benefit, including providing tax information and appropriately managing tax disputes with government authorities, thereby mitigating reputational risks and tax-related risks (such as penalties, surcharges, or risks arising from special transactions related to the Company’s business operations), the Company has therefore established this Tax Policy as a guideline for personnel in performing tax-related activities as follows:

1. Tax Operations

1.1 Tax Planning and Practices

- Manage tax matters to maximize value for stakeholders by ensuring that tax payments are made accurately in compliance with applicable laws, while maintaining the Company’s reputation and positive relationships with relevant government tax authorities.
- Submit taxes within the legally prescribed timeframe and manage tax payments or refunds to ensure optimal liquidity for the Company.
- Consider tax implications for investment projects or new transactions by the Company’s responsible tax function.

1.2 Tax Coordination and Consultation with Government Authorities

- Assign responsible personnel to coordinate tax matters with government authorities.
- For new investment projects or new transactions, the responsible tax personnel shall coordinate and seek consultation with government authorities to ensure appropriate compliance.

2. Tax Disputes with Government Authorities

- The Company shall provide accurate and factual tax information in the course of its business operations when subject to tax audits by government authorities.
- In cases of disputes that may have a material tax impact, the Company shall assess the tax implications and notify the Chief Executive Officer prior to any clarification, objection, or agreement with government authorities, in order to determine an appropriate course of action.

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(Chief Executive Officer)

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