



Tax Policy Guidelines

1. Tax Planning and Compliance

- The Company is committed to responsible tax management and planning in strict accordance with applicable laws and concession agreements, to ensure the Company receives the appropriate tax benefits.
- All tax payments and tax refund applications must be accurate and submitted within the designated legal timeframe.
- Intragroup transactions must comply with the Arm's Length Principle to ensure fair and proper tax treatment.
- All new investments or new transactions must be subject to tax planning, study, and analysis to ensure full legal compliance and maximize relevant tax benefits.
- The Company is required to identify, assess, and manage all tax risks, providing regular reports to management. All tax practices must be supported by relevant legal provisions.

2. Tax Coordination

- The Company shall designate responsible tax officers to coordinate and communicate with government tax authorities, ensuring the accuracy of business information and strict compliance with all applicable regulations.

3. Tax Consultancy

- The Company may engage qualified and specialized tax advisors as necessary, in order to obtain tailored advice on specific issues, especially when entering into new or complex transactions. This minimizes tax risks and ensures full legal compliance, optimizing benefits for the Company.