

达力普控股有限公司税收政策

The Tax Policy of Dalipal Holdings Limited

1. 税收政策总原则

General Principle of Tax Policy

达力普控股有限公司遵循依法纳税原则，结合公司具体经济业务持续建立、健全公司税务管理体系，依法全面落实纳税义务。我们承诺：

Dalipal Holdings Limited (“the Company”) follows the principle of paying taxes in accordance with the law, continues to establish and improve the Company's tax management system in combination with the Company's specific economic business, and fully implements tax obligations according to law. We are committed to:

(1) 严格履行公司经营所在国家/地区税法规定的纳税申报义务，妥善保管各项申报资料及财务档案资料，通过合规纳税推动当地发展和社会效益提升；

Strictly fulfill the tax declaration obligations stipulated in the tax law of the country/region where the Company operates, properly keep all declaration materials and financial files, and promote local development and social benefits through tax compliance;

(2) 按要求真实、准确地披露公司税项、税收优惠政策及税率等各项税务信息，并经过第三方审计机构验证；

Truthfully and accurately disclose the Company's tax information, such as tax, tax incentive and tax rates as required and verified by a third-party audit institution;

(3) 使用公平原则进行转让定价，不利用国际税收洼地转移公司利润，不利用国际税收制度漏洞或避税天堂逃避纳税，不将创造的价值转移至低税收管辖区；

Use the principle of equity in transfer pricing, do not use international tax haven to shift corporate profits, do not use loopholes in the international tax system or tax havens to evade taxation, and do not transfer created value to low-tax jurisdictions;

(4) 利用国家产业政策调整机遇，推动公司产业升级，依法合规享受税收优惠；

Take advantage of the opportunity of national industrial policy adjustment to promote the industrial upgrading of the Company, and enjoy tax incentives according to law and compliance;

(5) 不使用没有商业实质的税收结构;

Not using tax structures without commercial substance;

(6) 关联方交易遵循独立交易原则以及相关国家的税收法规，并按要求出具相关报告。

Transactions with related parties comply with the arm's length principle and the tax laws and regulations of relevant countries, and relevant reports are issued as required.

2. 税务风险管理体系

Tax Risk Management System

公司建立税收风险管理体系。设立职能管理部门负责税务风险管控，通过税务管理等各项制度规范各税种申报及日常工作；加强与税务部门的沟通协作，及时掌握、识别和分析税收动态，及时进行精准转化和税务策略调整，实现对潜在风险的迅速把控。

The Company have established a tax risk management system. Set up a functional management department responsible for tax risk control, regulate tax declaration and daily work through various tax management systems; Strengthen communication and cooperation with tax departments, timely grasp, identify and analyze tax dynamics, timely accurate transformation and tax strategy adjustment, and realize rapid control of potential risks.

定期开展税收风险评估工作，重点检查国家税收法规、公司内部税务管理等制度的履行情况，对于评估中发现的问题高度重视、及时整改，确保公司的税务工作始终依法合规运行。

Carry out tax risk assessment regularly, focusing on checking the implementation of national tax laws and regulations, internal tax management and other systems of the company, attach great importance to the problems found in the assessment, and make timely rectifications to ensure that the Company's tax work is always carried out in accordance with the law.