



凯莱英医药集团（天津）股份有限公司

企业税务策略

Asymchem Laboratories (Tianjin) Co., Ltd.

Tax Policy

一、目的

凯莱英医药集团（天津）股份有限公司及其子公司（以下统称“集团”）为规范本集团税务管理流程，降低税务风险，切实保障公司及股东的权益，制定本税务政策。

I. Purpose

Asymchem Laboratories (Tianjin) Co., Ltd. and its subsidiaries (hereinafter collectively referred to as the “Group”) formulate the Tax Policy (hereinafter referred to as the “Policy”) to regulate the Group-wide tax management procedure, mitigate tax risks and safeguard the rights and interest of the company and its shareholders effectively.

二、适用范围

本政策适用于凯莱英医药集团（天津）股份有限公司及其子公司。

II. Scope of Application

The Policy applies to Asymchem Laboratories (Tianjin) Co., Ltd. and its subsidiaries.

三、税务管理架构与职责

1、集团各公司财务部负责对各公司税务工作直接进行监督与管理。

2、集团各公司财务部应设立专门的税务岗位，建立规范的税务管理流程，建立有效的识别税务风险的流程，涉及到重大涉税业务，及时向公司内部管理机构汇报。

III. Tax management structure and responsibilities

- 1) The finance department of each company within the Group is directly responsible for overseeing and managing the tax affairs of their respective company.
- 2) The financial department of each company within the Group shall establish dedicated tax positions, implement standardized tax management procedures, develop effective tax risk identification processes, and promptly report major

四、管理策略

1、遵守税收法律和法规

集团承诺遵守公司运营所在国家的税收法律和法规，及时关注运营所在国家税收法律的更新，并提前评估对公司运营的影响，有效的防范税收风险。

2、合理的税收筹划

集团承诺对于集团关联公司间的所有交易遵循公平公正交易原则。转让定价实践符合集团运营所在国的税收法律和法规要求，并采用独立的交易定价原则。

集团承诺不使用无商业实质的税务结构，承诺不将创造的价值转移到低税率地区，合理的进行符合商业实质的税收筹划。

3、维护良好税企关系

集团应就重大涉税事项主动与运营所在国家的政府税务管理部门进行沟通，以期与税务机关达成共识，维护良好的税企关系，及时识别税务风险，规范税务流程。

4、公司税务管理制度和规范

集团严格规范集团内所有子公司的纳税行为，建立完善的税务内控流程和体系，明确管理机制，识别税务风险点，保留涉税相关文档，确保集团税务合规合法。

IV. Management strategies

1) Compliance with tax laws and regulations

The Group commits to comply with the tax laws and regulations in all countries of operation, stay vigilant regarding updates, and proactively assess the impact on company operations to prevent tax risks effectively.

2) Reasonable tax planning

The Group is committed to upholding fair and equitable transactions principles in all dealings among its affiliate companies. Transfer pricing practices adhere to the tax laws and regulations of the countries where the company operates, following arm's length principle.

The Group pledges to refrain from engaging in tax structure lacking commercial substance, avoid transferring value to low-tax jurisdictions, and conduct reasonable tax planning aligning with commercial substance.

3) Fostering positive relationship with tax authorities

The Group proactively engages with government tax administration departments on significant tax-related issues to reach a consensus with tax

authorities, maintain a positive relationship, identify tax risks promptly and regulate tax procedures.

4) Corporate tax management system and standards

The Group strictly regulates the tax practices of all its subsidiaries within the Group, implements a robust internal tax control process and system, clarifies clear management mechanism, identifies tax risk points, and retains tax-related documentations to ensure tax compliance and legality.

五、决策及监督执行机构

本政策由集团首席财务官制定，执行和监督部门为财务部，且此政策经董事会审议通过。集团会严格按照审议后的政策贯彻执行，并接受监督和约束管治。

V. Decision-Making and supervision of executive Body

The Policy was formulated by the Group's Chief Financial Officer and approved by the Board of Directors, with the finance department responsible for its implementation and oversight. The Group strictly adheres to the approved Policy and welcomes supervision and binding governance.

政策未尽事宜，按有关法律、法规、规范性文件执行。

本政策自颁布之日起生效。

本政策以中文编制。如两个版本有任何不相符之处，应以中文版本为准。

Any matters not addressed in the Policy will be governed by relevant laws, regulations, and normative documents. The Policy shall come into effect from the date of issuance. The Policy is originally drafted in Chinese. In the case of any discrepancies, the Chinese version of the Policy shall prevail.