

達力普控股有限公司稅收政策

The Tax Policy of Dalipal Holdings Limited

1. 稅收政策總原則

General Principle of Tax Policy

達力普控股有限公司遵循依法納稅原則，結合公司具體經濟業務持續建立、健全公司稅務管理體系，依法全面落實納稅義務。我們承諾：

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) 嚴格履行公司經營所在國家/地區稅法規定的納稅申報義務，妥善保管各項申報資料及財務檔案資料，通過合規納稅推動當地發展和社會效益提升；

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) 按要求真實、準確地披露公司稅項、稅收優惠政策及稅率等各項稅務信息，並經過第三方審計機構驗證；

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) 使用公平原則進行轉讓定價，不利用國際稅收窪地轉移公司利潤，不利用國際稅收制度漏洞或避稅天堂逃避納稅，不將創造的價值轉移至低稅收管轄區；

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) 利用國家產業政策調整機遇，推動公司產業升級，依法合規享受稅收優惠；

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) 不使用沒有商業實質的稅收結構；

Not using tax structures without commercial substance;

(6) 關聯方交易遵循獨立交易原則以及相關國家的稅收法規，並按要求出具相關報告。

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. 稅務風險管理體系

Tax Risk Management System

公司建立稅收風險管理體系。設立職能管理部門負責稅務風險管控，通過稅務管理等各項制度規範各稅種申報及日常工作；加強與稅務部門的溝通協作，及時掌握、識別和分析稅收動態，及時進行精準轉化和稅務策略調整，實現對潛在風險的迅速把控。

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.

定期開展稅收風險評估工作，重點檢查國家稅收法規、公司內部稅務管理等制度的履行情況，對於評估中發現的問題高度重視、及時整改，確保公司的稅務工作始終依法合規運行。

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.