

## Eastern Polymer Group PLC.

**Tax Policy** 

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The company lays out the criteria for managing tax policies with accuracy and transparency in compliance with all relevant legal and regulatory requirements, including the use of tax incentives to maximize benefits for both shareholders and government entities, in line with the company's corporate plan and objectives. The following information is available:

- 1. The company and its subsidiaries, both domestically and internationally, will complete all types of tax submissions within the time frame specified by law, and manage the tax payment and/or tax refunds (if any)
- 2. Pursue tax incentives in a lawful and efficient manner with sustainable and appropriate business decisions.
- 3. Assign persons in charge of taxes to coordinate with tax authorities.
- 4. No dishonest and inaccurate tax scheme for tax advantages or tax avoidance
- 5. Review applicable laws and regulations on a regular basis to research and understand tax consequences for tax planning management, and ensure its implication as required by law.
- 6. Provide a communication channel for any tax updates to relevant staffs to ensure fully accurate implementation.
- 7. The company's tax policy will be reviewed on a regular basis to maintain the operation's consistency.

This policy is effective from 8 February 2021 onwards.