

# 东方日升税务政策声明

## Tax Policy Commitment

东方日升坚定地相信，透明和负责的税务政策是企业可持续发展和社会信任的重要基石。我们致力于通过遵守税收法律法规、诚信纳税，为社会的经济和社会发展贡献力量。

We strongly believe that a transparent and responsible tax policy is crucial for achieving sustainable development and fostering societal trust. We are committed to contributing to economic and social progress by adhering to tax laws and regulations and conducting our tax payments with integrity.

东方日升的税务政策由董事会批准。董事会在审议和批准税务政策时，确保政策符合公司的核心价值观和

法律要求。我们定期审查和更新税务政策，确保其持续有效和合规。以下是我们对税务政策的具体承诺：  
Our tax policy is approved by the Board of Directors. During the review and approval process, the Board ensures that the policy aligns with the company's core values and meets legal requirements. We conduct regular reviews and updates to maintain the policy's effectiveness and ensure compliance. These are our commitments to tax policy:

### ■ 遵守税收法律法规

#### ■ Complying with Tax Laws and Regulations

东方日升严格遵守公司运营所在国家和地区的税收法律法规。我们致力于依法纳税，遵循各地税收政策，履行企业应尽的税收义务。

We strictly adhere to tax laws and regulations in all countries where we operate. Our commitment includes paying taxes in accordance with local laws, respecting host country tax policies, and fulfilling our tax obligations responsibly.

### ■ 不转移价值至低税收管辖区

#### ■ Avoiding Transferring Created Value to Low-Tax Jurisdictions

我们承诺不会将公司创造的价值转移到低税收管辖区，以避免税负。东方日升的财务和税务政策均以公平合理的方式制定，确保税收在实际运营的国家和地区得到公正缴纳。

We are committed to not transferring value created to low-tax jurisdictions for the purpose of tax avoidance. Our financial and tax policies are designed to ensure fairness and compliance, with taxes paid lawfully in all countries and jurisdictions where we operate.

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### ■ 不使用没有商业实质的税收结构

#### ■ Avoidance of Tax Structures without Commercial Substance

东方日升承诺不使用任何没有商业实质的税收结构。我们的所有财务和税务安排均基于实际的商业活动和经济实质，确保符合税收法规和商业道德。

We are committed to avoiding tax structures without commercial substance. All our financial and tax arrangements are grounded in genuine business activities and economic substance, ensuring adherence to tax regulations and business ethics.

### ■ 遵守独立交易原则进行转让定价

#### ■ Undertaking Transfer Pricing Using the Arm's Length Principle

我们严格按照独立交易原则进行转让定价，确保关联公司之间的交易价格与独立企业之间的交易价格相一致。我们致力于通过公正透明的方式，确保转让定价符合国际标准和各国法规。

We are committed to implementing transfer pricing based on the arm's length principle, ensuring that transfer prices between related companies reflect what would be agreed upon between unrelated parties. Our commitment extends to ensuring that transfer pricing practices adhere to international standards and national regulations in a fair and transparent manner.

### ■ 不利用保密管辖区或避税天堂

#### ■ Avoidance of Secrecy Jurisdictions or "Tax Havens"

东方日升承诺不利用保密管辖区或所谓的“避税天堂”进行避税。我们坚持透明公开的财务和税务政策，确保所有税务行为均符合所在地的法律法规。

We are committed to refraining from using secrecy jurisdictions or so-called "tax havens" for tax avoidance purposes. We adhere to transparent and open financial and tax policies, ensuring that our tax practices comply with local laws and regulations.

签名 (President Signature) : \_\_\_\_\_

日期 (Date) : \_\_\_\_\_ July 2024