**Asymchem Laboratories (Tianjin) Co., Ltd.**
**凯莱英医药集团（天津）股份有限公司**
*(于中华人民共和国注册成立的股份有限公司)*
**(Stock Code: 6821)**

# Tax Policy

## I. Purpose

Asymchem Laboratories (Tianjin) Co., Ltd. (the "Company") 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.

## II. Scope of application

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

## III. Tax management structure and responsibilities

1) The finance department of each member company within the Group is directly responsible for overseeing and managing the tax affairs of such member company.

2) The financial department of each member company within the Group shall establish dedicated tax positions, implement standardized tax management procedures, develop effective tax risk identification processes, and promptly report major tax-related matters to the member company's internal management.

## IV. Management strategies

1) Compliance with tax laws and regulations

The Group commits to comply with the tax laws and regulations in the jurisdictions in which the Group operates and international standards where applicable, stay vigilant regarding updates on the tax laws and regulations in relevant jurisdictions, and proactively assess the impact on company operations to prevent tax risks effectively.

2) Reasonable tax planning

Tax planning and reporting is conducted in accordance with the spirit as well as the letter of the tax law and regulations in all countries of operation.

All transactions among affiliated companies of the Group are conducted on an arm's-length basis in accordance with applicable laws and regulations in the jurisdictions in which the Group operates, including "OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations", implementing the principle of regular transactions. The Group does not operate in countries considered non-compliant according to the OECD Tax Transparency Report.

The Group pledges to refrain from engaging in tax structures lacking commercial substance and avoid transferring value to low-tax or no-tax jurisdictions. Secrecy jurisdictions or so-called "tax havens" are not used for tax avoidance. Reasonable tax planning is conducted in alignment with commercial substance.

3) Fostering positive relationships with tax authorities

The Group proactively engages with governmental 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 the Company and all its subsidiaries within the Group, implements a robust internal tax control process and system, clarifies clear management mechanisms, identifies tax risk points, and retains tax-related documentation to ensure tax compliance and legality.

## V. Decision-making and supervision of the executive Body

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

Any matters not addressed in the Policy will be governed by relevant laws, regulations, and normative documents. The Policy was originally drafted in Chinese. In the case of any discrepancies, the Chinese version of the Policy shall prevail.