

天工国际有限公司
税务指导原则
Tiangong International Company Limited
Tax Guideline

第一章 总则

Chapter One. General provisions

第一条 依法纳税是企业最基本的社会责任。天工国际有限公司（以下简称“公司”）遵循依法纳税义务，积极建立健全公司税务管理体系，在运营地全面落实企业纳税义务。

Article 1 Paying taxes in accordance with the law is the most basic social responsibility of an enterprise. Tiangong International Company Limited (hereinafter referred to as "the Company") complies with the obligation to pay taxes in accordance with the law, actively establishes and improves the company's tax management system, and fully implements the enterprise's tax obligations in the places of operation.

第二章 适用范围

Chapter Two. Scope of application

第二条 本指导原则适用于天工国际有限公司及其合并报表范围内的所有实体（以下统称“本集团”）。

Article 2 This Guideline applies to Tiangong International Company Limited, and all entities included in its consolidated financial statements (hereinafter collectively referred to as "the Group").

第三章 政策及原则

Chapter Three. Policies and principles

第三条 本集团承诺遵守公司业务所在国的税法精神与条文，按照税法规定履行申报及纳税义务，并按照与政府相关部门关系透明的原则开展工作；

Article 3 The Group is committed to complying with the spirit and provision of the tax laws of the countries in which the Group operates, fulfilling its obligations to file and pay taxes in accordance with the provisions of the tax laws, and working in accordance with the principle of transparency in its relations with the relevant governmental authorities.

第四条 对于与海外关联方的交易，本集团遵循独立交易原则，遵守相关国家的税收法规；

Article 4 For transactions with overseas related parties, the Group follows the principle of independent transactions and complies with the tax regulations of the relevant countries.

第五条 本集团承诺不使用没有商业实质的税收结构；

Article 5 The Group is committed to not using tax structures that have no commercial substance.

第六条 本集团承诺不使用保密管辖区或所谓的“避税天堂”来避税，不将创造的价值转移到低税收管辖区；

Article 6 The Group is committed to not using secrecy jurisdictions or so-called "tax havens" to avoid taxes and not transfer value created to low tax jurisdictions.

第七条 本集团积极顺应税收政策导向，依法合规享受税收优惠；

Article 7 The Group actively complies with the tax policy orientation and enjoys tax incentives in compliance with the law.

第八条 本集团定期评估公司日常经营活动中所涉及的国家税收法规、公司内

部税务管理制度等要求的履行情况，并对存在的问题及时整改；

Article 8 The Group regularly evaluates the fulfillment of national tax regulations, the Group's internal tax management system and other requirements involved in the Group's daily business activities, and promptly rectifies any problems.

第九条 本集团承诺遵循独立交易原则实施转让定价工作。

Article 9 The Group undertakes to implement transfer pricing in compliance with the arm's length principle.

第十条 本集团的税务相关信息以透明的原则对外披露。

Article 10 The Group's tax-related information is disclosed to the public on a transparent basis.

第四章 附则

Chapter Four. Supplementary Provisions

第十一条 本指导原则由公司财务部负责解释、修订；

Article 11 This Guideline shall be interpreted and revised by the Company's Finance Department.

第十二条 本指导原则由本集团高级管理层审议批准。本集团高级管理层对本政策的执行、监督及定期检讨承担整体责任，并负责对本政策的修订提供指导。本集团相关职能部门根据职责分工负责本政策的具体落实、解释及日常管理；

Article 12 This Guideline has been reviewed and approved by the Group's senior management. The Group's senior management assume overall responsibility for the implementation, supervision and regular review of this Guideline, and be responsible for providing guidance on the revision of this Guideline. The relevant functional departments of the Group shall be responsible for the specific implementation, interpretation and daily management of this Guideline in accordance with the division of responsibilities.

第十三条 本指导原则自发布之日起生效。

Article 13 This Guideline is effective as of the date of issuance.