

## **Tax Policy Statement**

To ensure tax compliance and fulfill our tax obligations responsibly, Guangdong Dongpeng Holdings Co., Ltd. (hereinafter referred to as "Dongpeng Holdings" or "the Company") has established a formal Tax Policy Statement to guide our tax strategy. This tax policy is fully aligned with the Company's overall business strategy and is regularly reviewed and enhanced by the Board of directors to ensure consistency with the principles of sustainability, corporate responsibility and risk management.

Dongpeng Holdings is committed to the following:

1. Complying with all applicable tax laws and regulations in the jurisdictions where we operate, and we are committed to adhering to both the letter and the spirit of these laws and regulations. We refrain from using tax structures lacking commercial substance and fulfill tax obligations in accordance with the law.
2. Implementing transfer pricing in compliance with the arm's length principle, prevent value diversion to low-tax jurisdictions and avoid utilizing secrecy jurisdictions or so-called "tax havens" for tax avoidance to reduce our tax liabilities.
3. Strengthening our internal control systems and operational procedures to effectively manage tax-related risks.