

康龙化成集团税务政策

Pharmaron Tax Policy

康龙化成（北京）新药技术股份有限公司
Pharmaron Beijing Co., Limited

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适用范围 Scope

本政策适用于康龙化成（北京）新药技术股份有限公司（“总部”）及其分公司、全资或控股子公司（与总部分别及合并称为“康龙化成”或“公司”）以及公司的全体员工，包括正式员工、劳务派遣员工和临时员工（合称“员工”）。

This Policy applies to Pharmaron Beijing Co., Ltd. (the “Headquarters”) and its branches, wholly-owned or controlled subsidiaries (respectively and collectively “Pharmaron” or “the Company”), and all employees of the Company, including permanent employees, employees under labor dispatching arrangements and temporary employees (collectively, the “Employees”).

本政策自公司董事会批准之日起生效。

This policy is effective from the date of approval by the Company's Board of Directors.

目的 Objective

康龙化成在“以最高水平的研发服务，帮助合作伙伴开发新药，为人类健康贡献康龙化成智慧”的企业使命引导下，积极履行依法纳税的社会责任和义务。康龙化成的组织机构分布在全球多个地区，需遵循各经营所在地的税法规定。除了在集团行为准则中规定的原则外，康龙化成还确定了以下税收政策：

As guided by our mission of “helping our partners develop new drugs with the highest level of R&D services and contributing Pharmaron's efforts to human health”, Pharmaron actively fulfills its social responsibility and obligation to pay taxes in accordance with the law. Pharmaron's organizations are located in various jurisdictions around the world and shall comply with the tax laws of each jurisdiction where they operate in. In addition to the principles set out in the Code of Conduct, the following tax policies are defined for Pharmaron:

税务管理原则 Tax Management Policy

公司实施税务管理的基本原则包括：

- 遵守经营所涉及的所有国家或地区的税收法律法规，依法履行税务报告和披露的各项义务，及时完成各项税金的申报和缴纳。

Comply with the tax laws and regulations of all countries or regions which Pharmaron

operates in, fulfill the obligations of tax reporting and disclosure according to the tax laws, and complete the declaration and payment of various taxes in a timely manner.

- 基于合理商业安排，实施符合经济实质的税务管理。不使用激进的税务规划。
Manage tax issues based on reasonable business arrangements with economic justification. Aggressive tax planning may not be used.
- 根据OECD转让定价指南，基于独立交易原则安排集团内部公司之间的交易。
Transactions between Group companies must take place according to the arm's length principle based on the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- 与主管税务机关保持坦诚和建设性的沟通，以提升税务合规水平和降低税务风险。
Engage in open and constructive communication with tax authorities, to improve tax compliance level and reduce tax risks.

税务管理方法 Tax Management Approach

- 公司致力于通过完善税务管理制度，加强税务团队层级建设，将税务合规工作标准化、流程化，以降低人为因素导致的税务操作风险。Pharmaron is committed to improving the tax management system, strengthening the capability of the tax team, standardizing and streamlining the tax compliance work, so as to reduce the tax operation risks caused by careless and inadvertent negligence.
- 公司对重大涉税问题实施充分的评估和论证程序以降低税务风险。必要时，公司将聘请外部专业机构给与支持，或通过主管税务机关进行事前沟通，提高税收确定性，降低税收风险。Transactions that may have significant tax effects must be thoroughly assessed. Pharmaron may engage external professional advisors to assess the transaction or communicate with the tax authorities before the transaction takes place as needed, to enhance tax certainty and reduce tax risks.
- 公司依据自身的合理商业安排，严格遵守税收法律法规，依法申报纳税和享受税收优惠。公司不寻求有违税收法律法规立法目的的不适当税收利益。Pharmaron pays taxes and enjoys tax incentives strictly following the tax laws. The Company does not seek improper tax benefits that are not intended by tax laws and regulations.
- 公司通过适岗性评价确保从事税务管理的人员具备必要的知识和资格，并向员工提供持续的培训和专业支持，以在税收法规和公司业务持续更新和发展的环境中

提高税务管理水平。Pharmaron ensures that the personnel engaged in tax management are equipped with necessary knowledge and qualifications through talent assessment and provides ongoing training and support to employees to improve tax management ability in an environment where tax regulations and business are constantly evolving.

本税务准则经康龙化成董事会审核通过，并对执行情况进行持续监督。

The Tax Policy has been reviewed and approved by the Board of Directors, and its implementation is continuously monitored.