

江苏今世缘酒业股份有限公司
税收管理政策
Jiangsu King's Luck Brewery Joint-Stock Co., Ltd.
Tax Management Policy

江苏今世缘酒业股份有限公司（以下简称“公司”）始终将税收合规作为企业治理的核心要素，严格遵循经营所在国家/地区的税收法律法规，以维护公平竞争环境与社会公共利益。本政策依据《中华人民共和国税收征收管理法》《中华人民共和国企业所得税法》及实施条例、《中华人民共和国增值税法》等国内税法，结合 OECD《跨国企业与税务机关转让定价指南》、G20/OECD《税基侵蚀和利润转移（BEPS）行动计划》等国际税收规则制定，确保公司税务管理体系与全球治理标准接轨。

Jiangsu King's Luck Brewery Joint-Stock Co., Ltd. (hereinafter referred to as "the Company") regards tax compliance as a core element of corporate governance, strictly adhering to the tax laws and regulations of the countries and regions where it operates in order to maintain a fair competitive environment and safeguard the public interest. This policy is formulated in accordance with the Law of the People's Republic of China on the Administration of Tax Collection, the Enterprise Income Tax Law of the People's Republic of China and its implementation regulations, the Value-Added Tax Law of the People's Republic of China, as well as international tax frameworks including the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and the G20/OECD Base Erosion and Profit Shifting (BEPS) Action Plan, ensuring that the Company's tax management system aligns with global governance standards.

一、适用范围

I. Scope of Application

本政策适用于公司及子公司的全体员工，我们鼓励和支持商业合作伙伴（如供应商、经销商等）恪守商业道德，加强税务透明，遵循本政策的行为标准。

This policy applies to all employees of the Company and its subsidiaries. The Company encourages and supports its business partners, such as suppliers and distributors, to uphold business ethics, enhance tax transparency, and adhere to the standards of conduct set forth in this policy.

二、指导监督机构

II. Governance and Oversight

公司董事会下设的审计委员会是本政策的审批及指导监督机构。公司财务部为本政策的执行部门，负责执行日常税务相关工作。重大税务策略调整（如跨境重组、税收协定适用）需经董事会特别决议通过。

The Audit Committee under the Board of Directors serves as the approving, guiding, and supervisory body for this policy. The Finance Department is responsible for implementing this

policy and carrying out day-to-day tax-related work. Major tax strategy adjustments, such as cross-border restructurings or the application of tax treaties, must be approved through a special resolution of the Board of Directors.

三、内容和规定

III. Content and Provisions

(一) 禁止通过关联交易将利润转移至低税收管辖区,所有收入确认与成本分摊均基于实际经济活动发生地。

Profit shifting through related-party transactions to low-tax jurisdictions is strictly prohibited. All revenue recognition and cost allocation shall be based on the actual location of economic activities.

(二) 所有税务安排必须具备真实商业目的,拒绝设立无实质经营的空壳公司或虚构交易。

All tax arrangements must have genuine commercial purposes. The establishment of shell companies without substantive operations or the creation of fictitious transactions is strictly prohibited.

(三) 关联交易定价严格遵循独立交易原则,参考 OECD 转让定价指南及各国法规,采用可比非受控价格法、成本加成法等方法进行经济分析。

In reference to the OECD Transfer Pricing Guidelines and relevant national regulations, methods such as the Comparable Uncontrolled Price (CUP) method and the Cost Plus method shall be used for economic analysis.

(四) 禁止在国际公认的低税或零税管辖区(如开曼群岛、BVI 等)设立无实质业务的实体。

The establishment of entities without substantive business operations in internationally recognized low-tax or zero-tax jurisdictions (such as the Cayman Islands or the British Virgin Islands) is strictly prohibited.

四、修订与审阅

IV. Revision and Review

公司每年审阅本政策,并在必要时进行修订。

The Company reviews this policy annually and revises it when necessary.