

Tax Strategy and Governance

Article 1: Purpose

Kingdee International Software Group Company Limited and its subsidiaries (hereinafter referred to as "the Group," "we," or "our") are committed to responsibly fulfilling our tax obligations. We implement strict and transparent tax management and build an effective tax risk management system to safeguard the needs and long-term interests of all stakeholders. This Tax Strategy and Governance (hereinafter referred to as "this Policy") is established to regulate the Group's tax management activities, achieve sustainable development, and actively fulfill social responsibilities.

Article 2: Scope of Application

This Policy applies to the entire Group. Each unit of the Group should fully comply with this Policy when formulating internal tax management-related systems.

Article 3: Principles

1. Compliance with Tax Laws and Regulations

We commit to complying with the letter and spirit of the tax laws and regulations in the countries where the Group operates, including but not limited to the Law of the People's Republic of China on the Administration of Tax Collection, its Implementation Rules, the Corporate Income Tax Law, its Implementation Regulations, the Interim Regulations on Value-Added Tax, and its Detailed Implementation Rules.

2. Proactive Planning

We place emphasis on upfront tax management, establishing comprehensive mechanisms for the prediction and evaluation of tax-related activities. This includes strengthening proactive planning and control of tax-related matters.

3. Reasonable Tax Planning

By leveraging various deductions, incentives, and legitimate avoidance measures provided by current tax laws, we identify major tax risks and opportunities to effectively optimize the overall tax burden. We commit not to use tax structures without substantial business purposes and will adhere to the arm's length principle for transfer pricing. Each unit of the Group should regulate its tax behavior and carefully plan its tax payments to mitigate tax risks.

4. Maintaining Good Tax-Enterprise Relations

We will actively communicate with government tax authorities on significant tax matters to reach consensus and maintain good tax-enterprise relations.

Article 4: Management Strategies

1. Strictly regulate the tax behaviors of the Group and its subsidiaries;
2. Establish and standardize a tax risk management system to effectively prevent tax risks;
3. Formulate and improve tax risk management objectives;

4. Develop a tax risk management information system covering all aspects of risk management processes and internal control systems, clarify tax risk control requirements, maintain smooth information communication, and ensure timely and effective assessment and monitoring of various tax risks.

Article 5: Decision-Making Body

The Audit Committee under the Board of Directors (hereinafter "the Committee") is the supervisory body for the implementation of this Policy. The Committee will regularly report to the board on the implementation of this Policy and provide recommendations for decision-making and oversight by the board. This Policy is effective from the date of issuance.