

南京钢铁股份有限公司 税务合规和透明度声明

Nanjing Iron & Steel Co., Ltd. Tax Compliance and Transparency Statement

第一条 总则

本声明旨在列明南京钢铁股份有限公司（以下简称“公司”）依法合规纳税，建立健全税务管理体系，促进税务透明度而采取的策略。

I General Rules

The purpose of this Statement is to set out the strategies adopted by Nanjing Iron & Steel Co., Ltd. (hereinafter referred to as the "Company") to comply with the law in paying taxes, establish a sound tax management system and promote tax transparency.

第二条 适用范围

本声明适用于公司总部及下属企业。

II Coverage

This Statement applies to the headquarters of the Company and its subsidiaries.

第三条 整体声明

依法纳税是企业最基本的社会责任。公司遵循依法纳税原则，积极建立健全公司税务管理体系，在国内外全面落实企业纳税义务。公司持续深化税务专项管理，全面提升税务

工作的透明度与规范化水平，在跨境交易中严格遵循各相关国家（地区）税收法律法规要求，并参照经济合作与发展组织（OECD）《转让定价指南》的公平交易原则开展转让定价管理，确保税务处理合规、审慎且公允。公司承诺：

（一）按照税法规定履行纳税申报义务，并按照与政府相关部门关系透明的原则开展工作；

（二）公司的税务信息以透明方式对外披露，财务报表和审计报告包含有关公司递延所得税资产、递延所得税负债、公司税项和税率信息；

（三）承诺采用公平交易原则进行转让定价；

（四）不使用没有商业实质的税收安排；

（五）不通过不当安排将经营活动创造的价值转移至低税率地区；

（六）不利用国家（地区）间税法差异、国际税收体系缺口或避税天堂漏洞逃避纳税义务，持续以负责任的税务实践维护公司税收合规；

（七）对于与海外关联方的交易，遵循公平交易原则以及相关国家的税收法，并准备转让定价报告来监督这一过程；

（八）积极顺应税收政策导向、推动国家鼓励业务的发展、依法合规享受税收优惠。

III Overall Statement

Paying taxes in accordance with the law is the most basic social responsibility of an enterprise. The Company follows the principle of paying taxes in accordance with the law, actively

establishes and improves the Company's tax management system, and fully implements corporate tax obligations at home and abroad. The Company continues to strengthen specialized tax management, comprehensively enhancing the transparency and standardization of its tax practices. In cross-border transactions, the Company strictly complies with the tax laws and regulations of all relevant jurisdictions and applies the arm's length principle as set forth in the OECD Transfer Pricing Guidelines to manage transfer pricing. The Company ensures that all tax treatments are compliant, prudent, and equitable. The Company is committed to:

1. Fulfill our tax declaration obligations in accordance with the tax law and work in accordance with the principle of transparency in our relationship with relevant government departments.

2. The Company's tax information is disclosed to the public in a transparent manner, and the financial statements and audit reports contain information on the Company's deferred income tax assets, deferred income tax liabilities, corporate tax items and tax rates.

3. Committed to transfer pricing using arm's length principles.

4. Not to use tax arrangements that have no commercial substance.

5. Not transferring the value created by business operations to low-tax jurisdictions through inappropriate arrangements.

6. Not exploiting differences in national (or regional) tax laws, gaps in the international tax framework, or loopholes in tax havens to evade tax obligations; maintaining tax compliance through responsible tax practices.

7. For transactions with overseas related parties, follow the arm's length principle as well as the tax laws of the relevant countries, and prepare transfer pricing reports to monitor the process.

8. Actively comply with tax policy guidelines, promote the development of business encouraged by the state, and enjoy tax incentives in compliance with the law.

第四条 组织建设

公司财务部是税务管理职能机构，负责母公司法人税务管理及总体税务风险管控，同时为下属子公司提供税务指导咨询。下属子公司设财务负责人及财务管理岗位，确保严格履行纳税义务、防范税务风险。

IV Organization Construction

The Finance Department of the Company is the functional organization for tax management, responsible for the tax management of the parent company and overall tax risk control, and at the same time provides tax guidance and consultation for its subsidiaries. Subsidiaries have set up financial officers and financial management positions to ensure strict fulfillment of tax obligations and prevention of tax risks.

第五条 制度建设

公司已建立按税种划分的税务管理制度及标准，并辅以纳税申报、发票管理、非贸付汇等纳税流程类制度，确保公司税务管理日常工作规范、有序、高效开展。

公司不断健全税务治理与内控机制，构建体系化、可复制、可落地的税收管理制度并推广至各子公司，强化制度执行与过程监督，提升税务管理的一致性与运营效率。

IV System Construction

The Company has established tax management systems and standards by tax types, supplemented by tax declaration, invoice management, non-trade remittance payment and other tax process type systems to ensure that the Company's tax management daily work is standardized, orderly and efficient.

The Company continuously strengthens its tax governance and internal control mechanisms by establishing a systematic, replicable, and practical tax management framework, which is systematically implemented across all subsidiaries. By reinforcing compliance with established policies and enhancing oversight throughout the process, the Company improves consistency in tax management and enhances operational efficiency across the organization.

第六条 风险管理

公司已建立《税务风险管理办法》。公司明确税务相关信息的收集、处理和传递程序，建立税务培训管理机制，及时监控政策动态，对新出台税收政策，提前审查潜在风险和准备应对方案。公司还规范重要涉税事项的操作流程，对关键控制点进行合规控制。公司对涉税部门及下属企业和板块的涉税制度、流程等执行情况进行全面检查等，消除潜在税收风险。

VI Risk Management

The Company has established the Tax Risk Management Measures. The Company clarifies the procedures for the collection, processing and transmission of tax-related information, establishes a tax training management mechanism, monitors policy developments in a timely manner, and reviews potential risks and prepares response plans in advance for newly introduced tax policies. The Company also standardizes the operation process of important tax-related matters and carries out compliance control on key control points. The Company conducts comprehensive checks on the implementation of tax-related systems, processes, etc. of tax-related departments and subordinate enterprises and segments, etc., to eliminate potential tax risks.

第七条 附则

本声明经公司董事会战略与 ESG 委员会审议批准，自发布之日起生效。

VII Annex

This Statement has been reviewed and approved by the Strategy and ESG Committee of the Board of Directors of the Company, which is effective as of the date of promulgation.