

PharmaEssentia Corp.

Tax Policy and Commitments

Version 2.0

August 13th, 2025

To strengthen the Group's compliance with tax laws and regulations and to commit to corporate social responsibility, the following tax policy has been established to reduce tax risk, optimize post-tax operational results, and protect shareholder interests.

1. To compliance with the spirit as well as the letter of the tax laws and regulations in each operating site, file reports without misrepresentation at the specified time, and pay the taxes.
2. To follow the transfer pricing guidelines announced by the Organization for Economic Co-operation and Development (OECD), in order to have the related party transactions comply with transfer pricing regulations and be defined under the arm's length principles.
3. To disclosure tax information in accordance with the requirements of relevant laws, regulations and standards.
4. To prudently evaluate various investment structures and transaction models to meet the economic substance and reasonable business purposes, and do not use tax havens for planning or deliberately transfer profits to countries or regions with low tax rates for tax avoidance purposes.
5. In adherence to the principles of mutual trust, transparency, and legal compliance, we aim to foster a respectful and effective relationship with tax authorities.
6. To take taxation factors into consideration in significant operational decision-making, and to assess corresponding tax risks and impacts.
7. Tax professional capabilities shall be enhanced through continuous talent development.

This Policy and any amendments thereto shall become effective upon approval of the Board of Directors.