

Fosun Group Tax Guiding Principles

Fosun International Limited (“Fosun”, “we” or “the group”) is listed on HKEX(stock code:00656), certificated by Hong Kong IRD as a Hong Kong tax residence.

Our Tax Guiding Principles:

As a responsible business, we manage our global tax responsibilities in keeping with our mission and values. Our approach to tax aims to align with the needs and long-term interests of our various stakeholders - including governments, shareholders, colleagues at Fosun (i.e., employees) and the communities where we operate:

- ✧ Fosun acts as a responsible global tax citizen, striving to comply with applicable tax law and regulation in respective jurisdiction where we set our foot in.
- ✧ We conduct ethical and transparent tax strategy according to our business economy substances.
- ✧ We maintain honest and open dialogue with tax authority and tax policy maker.
- ✧ We report and disclose our tax position in accordance with applicable domestic and international tax regulation.

Tax Code of Conduct and Tax Policy at Fosun

Under the supervision of the Boards, we are committed to provide transparent and accessible information to tax administrations in order to facilitate an understanding of our tax strategy and the underlying business models. We promote an open and honest dialogue between tax policy makers and businesses as the basis for our daily work.

We meet internationally recognized standards by applying transfer pricing policy. We strive to conduct arm’s length principle in related party transactions according to OECD transfer pricing guideline and domestic transfer pricing regulation.

We hold our operation and tax status transparent in accordance with various international, regional and domestic tax compliance requirement such as Country-by-Country report, Common Reporting Standard, Mandatory Disclosure Regime...etc.

Responding to coordinated international rules and eliminating tax avoidance such as OECD’s Base Erosion and Profit Shifting action plan, we spare no effort to align our tax payment with profit generating activity and refrain from using tax structure which does not have business substance.

Our tax colleagues work together with finance, legal and business team to optimize business efficiency by aligning with location of value creation and our business model according to OECD guideline and local tax laws. This may include the identification of tax efficiencies such as use of applicable conventional and domestic tax incentives, reliefs or exemption which legally and economically permissible. However, it is worth to notice that tax holds no decisive role to

determine how the business is operated.

复星集团税务指导原则

复星国际有限公司（以下称“复星”、“我们”或者“集团”）在香港交易所上市（股票代码：00656），由香港税务局认证为香港税务居民。

我们的税务指导原则：

作为一家负责任的企业，我们秉持着我们的使命和价值观来履行我们的全球税务责任。我们的税务管理方法旨在与我们各个利益相关者的需求和长期利益保持一致，包括政府、股东、复星的同事（即员工）以及我们经营所在地的社群：

- ◇ 复星作为一家负责任的全球税收居民，致力于遵循我们所涉足的各个司法管辖区所适用税收法律法规。
- ◇ 复星根据自身的商业经济实质，实施合乎道德和透明的税收战略。
- ◇ 复星与税务机关和税务政策制定者保持坦诚与开放的对话。
- ◇ 复星根据适用的国内和国际税务法规，报告和披露我们的税务状况。

复星税务行为准则和税收政策：

在董事会的监督下，我们致力于向各个税务机关提供透明的和可获得的信息，以促进其了解我们的税务战略和基本商业模式。我们把推动税务政策制定者与企业之间的坦诚对话，作为我们日常工作的基础。

我们采用转让定价政策来达到国际公认的标准。我们努力按照经济合作与发展组织转让定价准则和国内转让定价规则，在关联方交易中实行独立交易原则。

我们根据各种国际、地区和国内税务合规要求，如国别报告、共同报告准则、强制披露规则等，来保持我们的运营和税务状况的透明。

鉴于协调一致的国际规则和消除避税的措施，如经济合作与发展组织的税基侵蚀和利润转移行动计划，我们不遗余力地使我们所缴纳的税收与所创造的利润活动保持一致，并避免使用没有商业实质的税收结构。

根据经济合作与发展组织的指导方针和当地税法，我们的税务同事与财务、法律和业务团队合作，通过保持价值创造地和我们的商业模式一致，来优化业务效率。这可能包括识别税收效率，例如使用法律和经济上允许的适用协定和国内税收激励、减税或免税。然而，值得注意的是，税收在决定业务如何经营方面并不会扮演决定性的角色。