

Tax Policy

East Water Group manages its tax affairs to maximize value for shareholders by paying tax in full compliance with applicable tax laws, while maintaining its reputation and fostering good relationships with relevant government tax authorities

The East Water Group's Tax Policy consists of four key components as follows:

1. **Tax Ethics:** The Group aims to grow with value and uphold sustainable and responsible tax practices. It is committed to being a business that acts as a good citizen company in fulfilling its tax responsibilities to create added value for society.
2. **Tax Practices:** The Group complies with legal requirements without engaging in tax avoidance and submits taxes within the period specified by relevant laws or regulations. It also considers tax implications for new investment projects or business transactions to ensure alignment with corporate strategy and legal compliance. In addition, tax incentives or exemptions are taken into account for the benefit of stakeholders
3. **Relationship with Tax Authorities:** The Group maintains open and constructive communication with tax regulatory authorities to ensure effective collaboration
4. **Tax Transparency:** The Group discloses tax-related information to government authorities and the public in a transparent manner, in accordance with disclosure standards applied through the Company's financial reporting.

Announced on 8 April 2025

(Mr. Bordin Udol)

President and Chief Executive Officer