



Trinasolar Co., Ltd
Tax Guiding Principles

Leading Dep.:	<u>Global Tax Management</u>
Supportive Dep.:	<u>Compliance Management</u>
Approval:	<u>ESG Management Committee</u>
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1. Purpose

Trinasolar Co., Ltd. ("Trinasolar", "the Company" or "we") is committed to upholding its mission and values while fulfilling its global tax responsibilities. To ensure global tax compliance, comprehensively prevent tax risks, build a professional, efficient and pragmatic modern tax management framework, and empower the efficient and compliant development of business, the Company has formulated and issued the following tax guiding principles.

2. Scope

This Policy applies to Trinasolar Co., Ltd. and all its domestic and foreign holding subsidiaries.

3. Our commitment

- a) The Company adheres to all applicable tax laws and regulations and the spirit thereof in all jurisdictions in which the Company operates.
- b) The Company conducts transfer pricing on an arm's length principle. The Company develops and adopts transfer pricing policies and systems to meet internationally recognized transfer pricing standards and rules. The arm's length principle is applied in related-party transactions.
- c) The Company does not use tax structures that do not have commercial substance. Our tax strategy and tactics are legal, compliant, and transparent, rooted in our business's economic realities.
- d) The Company does not transfer the value created to tax havens. We align the taxes paid with profit-generating activities and avoid using tax structures without commercial substance.
- e) The Company maintains honest and open communication with tax authorities and tax policymakers. We provide transparent and accessible information to facilitate their understanding of our tax strategy and business model, guiding our daily tax operations.
- f) The Company reports and discloses its tax position in accordance with applicable domestic and international tax regulations, maintaining transparency in our operations and tax practices.
- g) The Company does not take advantage of secrecy jurisdictions or so-called "tax havens" to avoid taxes.
- h) The Company's tax management approach aligns with the needs and long-term interests of various stakeholders, including but not limited to government entities, shareholders, employees, and investment institutions.

4. Appendix

4.1 Revision record

Doc#	Version	Responsible Person/Dep.	Effective date	Description
TSL-TAX-008	V01	Global Tax Management	2024-11-12	New version release
TSL-TAX-008	V02	Global Tax Management	2026-09-01	Amendment

4.2 Validity period

This policy is drafted, interpreted and maintained by Global Tax Management Department, and is approved by a Board Committee or Board member. It takes effect from the date of issuance and remains valid for a period of two years.