COUNTRY GARDEN SERVICES HOLDINGS COMPANY LIMITED

碧桂園服務控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 6098.HK)

TAX COMPLIANCE POLICY

1. BACKGROUND

Country Garden Services Holdings Company Limited ("Country Garden Services", together with its subsidiaries, the "Group") is committed to complying with all applicable laws and regulations in every jurisdiction in which it operates, including full adherence to all tax-related rules. In order to standardise the Group's tax management, this Tax Compliance Policy (the "Policy") is hereby established to support our sustainable development and to actively fulfil our social responsibilities.

2. SCOPE OF APPLICATION

This Policy applies to all business activities of Country Garden Services and all of its subsidiaries, including but not limited to our branches and subsidiaries in various countries and regions.

3. MANAGEMENT APPROACH

The Group regards tax responsibility as a cornerstone of corporate sustainability. We strictly comply with local regulations in all jurisdictions, ensure transparent disclosure, and strike a balance between business development and tax obligations.

3.1 The Group complies with the spirit as well as the letter of the tax laws and regulations of the countries/regions in which it operates, as well as international tax rules. Adhering to the principles of prudence and transparency, the Group ensures that all tax filings are true, accurate and complete, and pays all taxes in full within the statutory time limits.

3.2 The Group supports the efforts of various countries or regions to promote tax transparency and fair administration, and is committed to maintaining professional and candid communications with competent tax authorities, submitting all tax reports and information required by laws and regulations on time.

3.3 The Group does not engage in any aggressive tax planning. We prohibit tax avoidance arrangements that lack reasonable commercial purpose or economic substance. We oppose tax evasion through the improper transfer of value created to low-tax jurisdictions, secrecy jurisdictions, or tax havens, as well as the improper application of preferential tax policies to reduce tax liabilities.

3.4 All related-party transactions of the Group are conducted in accordance with the arm's length principle and priced on a market-fair basis, with due regard to the activities carried out and the value created in each country or region, so as to ensure fairness.

3.5 The Group establishes and continuously maintains a tax risk management framework and internal control processes. Regular tax health checks are conducted to identify, assess and address tax risks, ensuring the effectiveness of the strategy.

4. TAX GOVERNANCE

4.1 The Group's tax management policy is approved by the Board and its implementation is supervised by the Group's management, so as to ensure our compliance with local tax laws and regulations and the consistent application of the principles of integrity, legality and compliance. The tax management policy is regularly subject to internal review and updating to ensure that it remains in line with local legal and regulatory requirements and the Group's strategic objectives.

4.2 The Group discloses annually in its annual audit report the principal tax types, tax rates and tax incentives applicable to the Group in the jurisdictions where it operates.

5. POLICY FORMULATION, MONITORING AND REVIEW

The Group will continuously track the application and compliance of this Policy, and will review and update this Policy from time to time as appropriate.