

## **TAX POLICY**

### **PT Elang Mahkota Teknologi Tbk**

### **(“Company”)**

#### **1. Statement**

This document is a Tax Policy of the Company which is prepared in accordance with the company's business processes and refers to regulations and standards related to tax, both nationally and internationally. This policy is a big umbrella for tax policies that cover responsibility as well as the transparency and accountability principles in handling all tax matters of the Company. The implementation of this tax policy will be carried out in stages, effectively, and efficiently in accordance with the availability of resources, needs, and the level of urgency of each aspect listed in this policy.

#### **2. Introduction**

The Company runs business in services (professional activities, media services, solutions, information technology, connectivity, healthcare, banking services) and trading through the Company's subsidiaries. In running a sustainable business, the Company understands the importance of compliance with prevailing tax laws and regulations as well as standards as a form of social responsibility and corporate sustainability commitment. The Company is committed to ensuring that all taxation matters are handled proactively, transparency, and responsibly, while still balancing the interests of our stakeholders, through various initiatives set forth in this policy. The “Company Tax Policy” also forms the basis for various policies, procedures, and operational activities to be in line with the Company's tax matter commitments.

#### **3. Legal Basis**

The legal basis used as a reference for tax matters by the Company includes:

1. Law Number 42 of 2009 concerning Value Added Tax (VAT);
2. Law Number 36 of 2008 concerning Income Tax (PPh);
3. Law Number 11 of 2020 concerning Job Creation (Omnibus Law);
4. Law Number 7 of 2021 concerning Harmonization of Taxation Regulations;
5. Organization for Economic Cooperation and Development (OECD) guidelines concerning taxes, such as Transfer Pricing Guideline;
6. Other related tax regulations and tax treaties on avoidance of double taxations.

#### **4. Scope**

The Company always carries out its obligations to pay taxes in accordance with the applicable laws and regulations. In the implementation of taxation activities, the Company always prioritizes the principles of transparency and accountability that are continuously applied at all levels of the organization. This is held to ensure compliance with tax regulations and to encourage the implementation of good governance.

#### **5. Tax Policy**

The Company implements good tax practices as follows:

##### **1. Compliance**

The Company is committed to fully complying with tax policies under laws and regulations that are relevant to the Company in all operating areas both nationally and internationally.

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**2. Transfer Value**

The Company is committed not to avoid tax obligations by conducting transfer value to countries with low tax rates. The Company is committed to paying the amount of tax under the jurisdiction in which we operate based on the value created during the operation of our business activities.

**3. Tax Structure**

The Company ensures that every transaction carried out has been well planned.

**4. Transfer Pricing**

Every transaction with related parties is carried out in compliance with the arm's length principle to ensure a fair distribution of the tax paid.

**5. Tax Havens**

The Company is committed to aligning tax payments with income and has never avoided tax by utilizing tax havens.

**6. Engagement**

The Company will be transparent and cooperate with tax authorities in cases of suspected tax irregularities that require investigation.

The Company has strong governance to comply with tax principles and manage tax risk in line with the tax risk management framework overseen by the Board of Directors of the Company.

The Company's Audit Committee serves to provide an overview of issues related to taxation policies and strategies, whose responsibilities have been stated in the Audit Committee Charter.

#### **6. Monitoring and Evaluation**

The implementation of tax policies for each scope is coordinated, monitored and evaluated by the Unit/Division in charge of taxation. The performance of the implementation of the Tax Policy is reported by the Environmental, Social and Governance Committee (ESG) annually to the Board of Directors, Board of Commissioners and all stakeholders of the Company in the Company's Sustainability Report. Company can ask external independent parties to conduct an objective assessment of tax performance in accordance with certain standards. This Tax Policy are evaluated and, if necessary, revised in accordance with the development of tax aspects and the Company's business context.

In order to be implemented effectively, the Company discloses this Tax Policy to the stakeholders, namely: Shareholders, Commissioners, Directors, Management, Employees, Investors, Regulators, Business Partners, Supplier/Sourcing, Media, and related Communities.

#### **7. Closing**

Further information on the Tax Policy and its implementation can be obtained through the ESG Committee. If there is a violation or potential violation in the implementation of this policy, the parties can report it through the Company's whistleblowing system.