PT Dharma Satya Nusantara Tbk
Tax Strategy

DSNG's Corporate Group Finance Department has established a tax strategy to guide the conduct of tax matters and the management of tax risks. This tax strategy applies to all companies within the DSNG Group.

Key Principles

1. **Compliance with Tax Laws**
   DSNG is committed to fulfilling all statutory tax compliance and disclosure obligations in accordance with all applicable tax laws and regulations.

2. **Fair Tax Contribution**
   DSNG is committed to paying the appropriate amount of tax in a timely manner.

3. **Efficient and Compliant Tax Management**
   DSNG manages its tax affairs efficiently, ensuring that all tax planning is based on sound commercial business activities and complies fully with applicable laws and regulations, while also striving to optimize shareholder value.

4. **Responsible Tax Practices**
   DSNG does not adopt aggressive tax planning strategies or engage in any practices that contravene tax laws and regulations for the purpose of tax avoidance.

5. **Constructive Relationship with Tax Authorities**
   DSNG is committed to establishing and maintaining a transparent and constructive working relationship with tax authorities. We will provide timely and accurate responses to all reasonable and legitimate requests from the tax authorities.

Tax Compliance

The Corporate Group Finance Department oversees the tax risk management of all companies within the Group. Operating under the leadership of the Chief Financial Officer (CFO), the department is supported by a team of experienced professionals and, where necessary, by external tax advisors.

We expect all Group companies to ensure the following:

1. All tax returns are completed accurately and submitted on time.
2. All taxes are reported and paid by their respective due dates.
3. Inter-company transactions are conducted at arm's length and supported by appropriate transfer pricing analysis and documentation.

Risk Management and Oversight

To manage tax risks related to business transactions effectively and proactively, the Corporate Group Finance Department is involved from the early planning stage through to the implementation of all significant commercial transactions, including:

1. Mergers and acquisitions
2. Changes in corporate or shareholding structure
3. Significant investments, new businesses, or financing transactions
4. Major changes in business operations or financing arrangements

DSNG may engage external tax advisors to assist the internal team where necessary. The Company believes that the use of external tax advisory services can add value in managing tax administration risks, especially in connection with irregular, significant transactions or the implementation of new regulations.

The Corporate Group Finance Department, under the leadership of the CFO, is responsible for overseeing the Company's adherence to this Tax Strategy. The Corporate Group Finance Department will report all tax compliance matters to the Audit Committee.