

## Tax Strategy Policy

KNR Constructions Limited is committed to uphold standards of financial discipline, accountability and transparency in order to carry out the business operations responsibly.

KNRCL's tax policy comprises adherence to the following:

a) Compliance

- Complying with all the filings and due dates for payments and providing all the tax information in accordance with various tax laws and regulations.
- Arriving at a conclusive decision on tax related issues based on the interpretation/reading of the applicable tax laws and regulations.
- Adhering to tax accounting and reporting regulations.

b) Transfer pricing

- Ensuring that the transfer pricing rules are followed and operating in accordance with the generally accepted arm's length principles.
- Ensuring adherence to the regulations' requirements for the creation and submission of the master file and country-by-country report.

c) Representation before the authorities

- Working constructively, openly and co-operatively with tax authorities
- Making an effort to keep respectful and open communication with tax authorities.
- Making representation before the tax authorities regarding the different issues that arise during the tax administration and collection processes.

d) Tax planning and strategy

- Having policies in place for handling tax disputes and claims
- Assessing the tax risk from time to time and keeping the management informed
- Making suitable tax provisions in accordance with the risk analysis.
- Analyzing tax planning opportunities in line with corporate objective and within the legal parameters.

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Sd/-  
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Managing Director