

## JAL Group Tax Policy

The JAL Group is committed to fulfilling the Corporate Policy to “Pursue the material and intellectual growth of all our employees; Deliver unparalleled service to our customers; and Increase corporate value and contribute to the betterment of society.” Furthermore, the Company upholds the principles in JAL Philosophy, which is based on doing “what is right as a human being.” Aligning with these guiding principles, our fundamental management policy is to seek business profitability in a fair and honest manner and to make appropriate tax payments in meeting our social responsibilities and contributing to the betterment of society. In order to realize the above, the Company has established the following tax policy.

### ○ Compliance

The JAL Group complies with all applicable tax laws and regulations of each country and region in which it operates including tax treaties applicable to them. The Company also respects guidelines including, but not limited to, the OECD Transfer Pricing Guidelines, the OECD Base Erosion and Profit Shifting (BEPS) Action Plan, and in-house rules, and makes appropriate tax payments accordingly.

With regard to global intragroup transactions, the Company complies with the letter and spirit of tax laws intended to ensure fair international taxation, such as legal rules to control transfer pricing and the use of tax havens. The Company does not engage in any tax arrangement that is artificial, contrived or has no reasonable business purpose or commercial substance other than to avoid taxation.

### ○ Governance Structure

The JAL Group endeavors to strengthen tax governance in order to increase the effectiveness of this tax policy.

Certain transactions require the approval of the Senior Vice President of Finance & Accounting, who is the director in charge of tax management. Important tax-related matters are reported by the Senior Vice President of Finance & Accounting to the Executive Management Council and other management meetings in a timely manner.

To ensure payment of the correct tax and to minimize tax risks, the JAL Group provides every employee with necessary education and training. The Company proactively seeks the advice of external consulting tax accountants and tax professionals and seeks guidance from the tax authorities through prior consultation as necessary.

Also, the Company encourages fair business practices through regular JAL Philosophy workshops for employees and reminds them that their actions should always be aligned with the JAL Philosophy and the JAL Group Code of Conduct "Commitment to Society."

### ○ Relationship with Tax Authorities

The JAL Group strives to ensure transparency in tax matters by disclosing tax-related information to the tax authorities in a timely and appropriate manner.

Further, the Company responds to tax audits with honesty and integrity, and seeks to develop and maintain sound and good relationships of mutual trust with the tax authorities.

Established: February 19, 2021