

## **StealthGas Inc.**

### **Tax Policy Statement**

#### **Introduction**

StealthGas Inc. (“StealthGas”) is committed to high standards of corporate governance, transparency and responsibility. This document outlines StealthGas’ global approach to taxation. StealthGas’ global tax strategy applies to all of its controlled entities. This tax strategy and its underlying principles guide the decisions StealthGas makes relating to corporate tax matters.

#### **Tax Governance**

Governance of tax matters is overseen by the Board of Directors. Where appropriate, tax risks are escalated to the Board for review and tax decisions are presented to the Board for endorsement. Our tax governance framework ensures that controls are in place to monitor and enforce tax governance rules and procedures at all levels of our organization.

#### **Compliance**

StealthGas is committed to observing all applicable laws, rules and regulations in meeting its tax compliance and reporting responsibilities in all jurisdictions where it operates, and to ensure compliance with all relevant legal disclosure requirements. StealthGas applies diligent professional care and judgment, including ensuring that all decisions are taken at an appropriate level and are supported by consistent processes and guidelines and thorough documentation.

#### **Tax planning**

StealthGas undertakes tax planning that aligns with its commercial business activities and reputation as a responsible corporate citizen. StealthGas strives to ensure that any structure or transactions are done to support the business strategy, and, as such, all decisions will have a sound commercial rationale, will be compliant with tax laws and regulations, and will be considered in light of any impact such planning could have on StealthGas’ external reputation. StealthGas seeks appropriate clarification from external advisors and/or governmental authorities, wherever appropriate.

#### **Transparency**

We are committed to a collaborative and transparent approach to tax compliance and tax planning, including in our relationships with tax authorities. We publish a list of all of our principal subsidiaries in our annual Form 20-F filing with the U.S. Securities and Exchange Commission.