



(Translation)

Tax Policy

Saha Pathana Inter-Holding Public Company Limited (“the Company”) places great importance on complying with tax laws and regulations. The Company adheres to the principles of accuracy, transparency, and auditability, while maintaining accountability to all stakeholders and upholding business ethics. This commitment aligns with the Company’s sustainability operation guidelines, which aim to promote balanced business growth in parallel with social and environmental development. The Company therefore established the following tax policy.

Tax Practices

The Company is committed to complying with the guidelines set out in the Revenue Code and other applicable tax laws with accuracy, transparency, and accountability.

Tax Responsibility

The Company takes responsibility for all stakeholders by implementing an accurate and complete tax system and tax practices in full compliance with the law. The Company also exercises its right to tax benefits to maximize business efficiency under the provision of the law.

Transfer Pricing

The Company determines transfer pricing for transactions involving the purchase, sale, or provision of services between the Company and related entities to ensure that income and expenses are properly recorded for tax purposes in compliance with the laws.

Tax Benefits Utilization

The Company exercises its right to tax benefits lawfully and efficiently to support sustainable and appropriate business operations. This may include temporary tax exemptions or other benefits provided under the national tax policy.

Relationship with Government Authorities

In terms of relations with government authorities, the Company has a department for tax responsibility and coordinating with tax regulatory bodies. The Company ensures that its communication and cooperation with government agencies is conducted openly, transparently, and efficiently.



Tax Law Education

The Company promotes knowledge and capability in tax compliance among employees responsible for tax matters to promote their work's efficiency and reduce the risk of damage to the Company. Accordingly, the Company continuously provides tax law training to tax personnel.

Tax Transparency

The Company applies established tax regulations as a framework for disclosing tax-related information to all stakeholders. This ensures that stakeholders receive complete, transparent information and support the Company's sustainable business operations.

Vichai Kulsomphob

(Mr. Vichai Kulsomphob)

President