

Tax Policy

The Company and its subsidiaries recognize their responsibility as conscientious taxpayers, committed to paying taxes in accordance with the law, which is essential for national development. To ensure effective tax management, the Company and its subsidiaries focus on accurate and complete tax payments, maximizing the benefits of tax planning, and establishing clear guidelines for providing tax information and addressing disputes with government authorities.

Thus, the Company and its subsidiaries prioritize tax management based on principles of accuracy, transparency, and accountability to mitigate risks related to reputation and the Company's image, as well as tax risks (including penalties and additional charges), and risks associated with special transactions. This approach aims to enhance maximum value for shareholders. This policy has been approved by senior management, adhering to principles of accuracy and completeness within the framework of corporate governance of the Company and its subsidiaries.

Actions include

1. Tax Operations

1.1 Tax planning and implementation guidelines in each country where the Company operates.

- Manage operations to ensure compliance with all relevant laws and regulations accurately and completely, including the utilization of tax benefits to maximize advantages for shareholders and government agencies. This involves paying taxes as required by law and maintaining the organization's reputation and positive relationships with relevant tax authorities.
- Ensure the timely submission of tax payments within the legal deadlines and manage tax payments or refunds to maximize the organization's liquidity.
- Regularly assess the tax implications whenever new tax laws or policies are enacted or existing tax laws are amended, as well as in cases where the Company engages in new transactions.

- Manage tax planning by conducting research on laws and regulations to assess potential impacts, including consulting with tax experts. This ensures compliance with the rules, methods, and conditions correctly, without engaging in tax avoidance.
- Provide tax education to personnel within the organization, including ongoing training programs to enhance knowledge and internal knowledge sharing. This ensures that relevant staff can perform their duties accurately and comprehensively.

1.2 Coordination on tax matters and consulting with government agencies.

- Designate a tax officer responsible for coordinating tax matters and providing accurate and factual tax information in response to requests or during audits by government agencies.
- Establish a procedure for seeking tax advice to ensure understanding and accurate compliance with tax regulations.

2. Tax Disputes with Government Agencies.

In the event of a dispute that may significantly impact the tax amount, assess the tax implications and inform senior management before proceeding with any clarifications, objections, or agreements with government agencies, in order to determine the appropriate course of action.

Given on 12 November 2025

Project Planning Service Public Company Limited



(Mr. Prasong Tharachai)

Chairman of the Board