



## Tax Policy

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Pinthong Industrial Park Public Company Limited

13 August 2025

## Tax Policy

Pinthong Industrial Park Public Company Limited and its subsidiaries (“the Company”) recognize their roles and responsibilities as a responsible taxpayer, ensuring full compliance with applicable tax laws and regulations, which is essential to national development.

To ensure effective tax management, the Company is committed to maintaining accurate, complete, and prudent tax practices, including optimizing tax planning benefits, providing appropriate tax disclosures, and establishing clear procedures for handling tax disputes with government authorities. The Company places great importance on tax governance by adhering to principles of accuracy, transparency, and accountability. This approach aims to mitigate risks related to reputation and corporate image, tax penalties and surcharges, and tax implications arising from complex transactions, while also enhancing long-term value for shareholders.

This policy has been endorsed by the Company’s senior management and is implemented in accordance with good corporate governance principles.

The implementation shall comprise the following:

### 1. Tax Practices

#### 1.1 Tax Planning and Country-Specific Practices

- Ensure full compliance with applicable laws and regulations in each country of operation, including the appropriate utilization of tax incentives, to maximize value for shareholders while fulfilling obligations to government authorities, maintaining accuracy in tax payments, and preserving the Company’s reputation and good relationships with relevant tax authorities.
- Ensure timely submission and payment of taxes in accordance with legal requirements, while managing tax payments and refunds efficiently to optimize the Company’s liquidity.

- Regularly assess tax implications arising from new or amended tax laws, regulations, or policies, as well as from any new business transactions undertaken by the Company.
- Establish a structured tax planning approach by studying relevant laws and regulations, assessing potential impacts, and seeking advice from tax professionals to ensure full compliance with applicable rules, criteria, and conditions, without engaging in tax avoidance.
- Promote tax knowledge within the organization by providing continuous training and development opportunities, as well as internal knowledge sharing, to ensure that relevant personnel can perform their duties accurately and effectively.

#### 1.2 Tax Coordination and Consultation with Government Authorities

- Assign responsible personnel for tax matters to coordinate with government authorities and ensure that tax-related information provided is accurate, complete, and consistent with factual records when requested or subject to audit.
- Establish a process for obtaining tax advice and consultation with relevant authorities or experts to ensure proper understanding and correct compliance with tax

#### 2. Tax Disputes with Government Authorities

In the event of a tax dispute that may have a material impact on the amount of tax payable, the Company shall assess the potential tax implications and report the matter to senior management prior to taking any action, including clarification, objection, or acceptance with the relevant government authorities, in order to determine the most appropriate course of action.

This Tax Policy shall be effective from 13 August 2025, by the approval of the Board of Directors at its Meeting No. 3/2025.

- Mr. Prasan Tanprasert -  
Chairman of the Board of Directors  
Pinthong Industrial Park Public Company Limited