

## Tax policy

### The principle

Sri Trang Agro-Industry Public Company Limited ("the Company") realizes that "Tax" helps to promote and support business competition, causing economic, social, and national impacts.

The company has tightened tax management and promoted the creation of maximum value for shareholders by paying tax correctly according to the law as well as guidelines for tax planning and operations in the same direction.

### Scope

This policy applies to "companies" and "Subsidiary company".

### Definition

"Company" means Sri Trang Agro-Industry Public Company Limited.

Subsidiary company means a company under control and established under the Thai law of "Company"

### Company tax policy

Company tax policy adhere to the principles of honesty, transparency, comply with tax laws according to the revenue code and tax laws from commercial transactions of countries in which the company operates as follows;

1. Use tax incentives for maximum efficiency under legal requirements, including legal compliance. Regulations on the disclosure of financial and tax information to government officials or related organizations.
2. Submit tax and duty within the period specified by law and manage payments or requesting tax returns for the highest liquidity of the organization

3. Set the company's transfer price for related transactions according to Arm's length principle
4. Hire tax consultants with expertise to enable the company to comply with the law correctly and transparently
5. Study the short-term and long-term operational requirements regarding tax prevention and resolution in order to pay tax and tax operations are correct as well as complete in accordance with the rules, procedures and conditions prescribed by law.
6. Assigned a responsible person for tax and tax coordination with government agencies in order to ensure confidence in the implementation of the law as specified.