

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 is responsible for taxes and pays taxes in accordance with the law.

Scope

This policy applies to "Company" and "Subsidiary Companies".

Definition

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

"Subsidiary Companies" means the companies under control and established under the Thai law of "Company"

Tax Ethics

1. The Company adheres to and complies with relevant laws and conducts its business in accordance with standards. It upholds the principles of integrity, transparency, auditability, comply with tax regulations and operates in accordance with the intent of the law and creates a fair balance in the interests of stakeholders in the countries where the Company conducts business.
2. The Company utilizes tax privileges in accordance with the law under the decision to conduct sustainable and responsible business practices. This approach aligns with the principle of creating efficiency in the tax system for its intended purpose. Tax privileges may include certain periods of tax exemption measures or other privileges, all of which are subject to government policy.

The Company's Tax Practices

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 request 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 person responsible for tax and tax coordination with government agencies in order to ensure confidence in the implementation of the law as specified.

2nd reviewed on June 13, 2025

Signed _____

(Dr. Viyavood Sincharoenkul)
Chairman

First approved by the Board of Directors' Meeting No. 7/2019
on November 14, 2019