

Tax Policy

Sansiri Public Company Limited and its affiliates (collectively referred to as "Sansiri") recognize the importance of roles, duties, and responsibilities in tax operations in order to comply with international standard practice by adhering to conducting business with transparency and fairness. Therefore, the Board of Directors of Sansiri Public Company Limited has established tax practice policies to be in line with Sansiri's sustainable development policy as follows:

- 1. **Tax Code of Conduct:** Sansiri aims to be an organization with valuable growth and sustainable tax responsibility. It also focuses on being a business organization which practices as a good corporate citizen in taking responsibility for taxes in order to create added value for all groups of stakeholders.
- 2. Tax Risk Management: To carry out tax remittance or tax refunds in a correct and appropriate manner, and within the period specified by the governing law or regulations of the country in which Sansiri does business, including abiding by the tax laws of that country to reflect transparency in tax handling. Sansiri aims to rightly use tax privileges under the tax structure, which covers tax exemption measures in some periods according to the countries' tax policy under efficient business operation. The Company also studies and considers the tax implications when new investment projects or transactions are made, or when announcing new laws and tax policies to promote good and transparent citizenship, taking into account the interests of all stakeholders. Sansiri supports its tax practitioners in continuous tax training to improve their knowledge and skills and to be able to apply such in their work practices correctly, as well as providing knowledge and consultation to various departments and personnel in the organization to enable them to work properly and in compliance with the law.
- 3. **Tax Transparency:** Report taxes to the government in a transparent manner and in accordance with the tax disclosure requirements, including encouraging public disclosure of tax policy to build trust with society and all stakeholders.

This Policy has been considered and approved by the Board of Directors at the meeting No. 14/2023 on 14 December 2023 and shall enter into force from 14 December 2023 onwards.

(Mr.Apichart Chutrakul) Chairman of the Board Sansiri Public Company Limited

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