



## Tax Policy

Srithai Superware Public Company Limited (the “Company”) and its affiliated companies recognize the importance of role and responsibility as a good taxpayer for the country's development. The Company is committed to conducting business with integrity, transparency, and compliance with the law while adhering to good corporate governance principles and considering the interests of all relevant stakeholders. Therefore, the Company has established the following tax policy and tax practices:

1. Recognize the duties and responsibilities related to tax operations with accuracy, transparency, and sustainability in accordance with the Revenue Code and tax laws, while aligning with the business strategy and objectives.
2. Manage and plan taxation and tax compliance in accordance with relevant regulations, practices, and tax laws to maximize benefits for the group of companies and stakeholders.
3. Ensure the accurate and appropriate submission of taxes or tax refunds within the specified timeframe while upholding the role of a responsible corporate citizen by complying with the tax laws of each country, reflecting transparency in tax operations.
4. Related transactions within the Group must apply transfer pricing based on an arm's length basis, ensuring independence in pricing and terms as if dealing with external parties, or by referencing market prices. This should be determined by considering functions, risks, and assets used in the transactions to ensure accurate and fair taxation in compliance with legal requirements.
5. Utilize tax benefits in accordance with a proper, transparent, and auditable tax structure to support sustainable long-term business growth.
6. Appoint tax professionals with the knowledge, expertise, and skills in taxation to liaise with the Revenue Department or government agencies, ensuring the accurate provision of tax-related information in accordance with business operations. Additionally, they should provide tax knowledge and guidance to internal personnel to ensure compliance with tax laws.
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This policy is announced on May 1, 2021.

*(Mr. Chaiwat Kulphattaravanich)*  
Chief Financial Officer