



Tax policy

Taokaenoi Food & Marketing Public Company Limited and its subsidiaries (collectively referred to as the “Group”) places importance on fair and transparent tax management and in accordance with the tax laws of each country in which the Group operates, as well as the principles of good governance and corporate governance, adhering to the responsibility as a “good taxpayer” This is a mechanism that promotes sustainability and builds confidence among all stakeholders. The Group has set a tax policy as a guideline for operations as follows:

1. Tax planning and implementation

- Manage tax planning and tax payment in accordance with regulations, practices and related tax laws to maximize the benefits of the Group and its stakeholders.
- Make tax remittances correctly, appropriately and within the time frame prescribed by the relevant laws or regulations in the countries where the Company operates, including adhering to the role and duty of being a good citizen by complying with the tax laws of each country to reflect the transparency of tax operations.
- Tax implications are studied and considered when undertaking new investment projects or transactions, as well as when new tax laws or policies are introduced. This is to ensure alignment with business activities and strategies, legal compliance, and the overall benefit of stakeholders.
- Transfer pricing for transactions between group companies and related parties is determined based on the Arm’s Length Principle, as if the transactions were conducted with independent third parties, to ensure that the recognition of income and expenses complies with tax regulations.

2. Tax Risk Management

- Training programs are provided for employees responsible for tax-related matters of the company—such as personal income tax and corporate income tax—in order to enhance their

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knowledge and understanding of tax laws. This initiative aims to improve the effectiveness of the company's tax risk management.

- Tax risks are assessed and identified, with findings reported to management and relevant internal departments. This process supports the improvement and development of tax practices to enhance transparency and mitigate potential future tax risks.

3. Tax Disclosure

- The Group discloses tax information in its financial reports in accordance with relevant financial reporting standards. In addition, the Group cooperates with government authorities in providing tax-related information and ensures that all tax records and documentation are properly prepared and retained in compliance with applicable laws and within the required timeframes.

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