

Tax Policy of Siam Steel International Public Company Limited
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Siam Steel International Public Company Limited and its subsidiaries are dedicated to conducting business in line with good corporate governance principles. We prioritize accuracy, fairness, transparency, and accountability while being responsible to all stakeholders and upholding high business ethics. To this end, the company has established a tax policy and guidelines to ensure that our tax management complies with relevant laws and regulations. This policy aligns with our commitment to sustainability, focusing on achieving economic growth alongside balanced social and environmental development.

Tax Policy and Guidelines

1. Tax Planning and Practices

- 1.1 The company adheres to relevant principles and is committed to following the guidelines outlined in the Revenue Code and applicable tax laws with accuracy, transparency, and accountability.
- 1.2 Planning, studying, and analyzing the tax implications of new investment projects or transactions are essential to ensure alignment with business operations, compliance with laws, and access to relevant tax benefits for stakeholders.

2. Appropriate Transfer Pricing

The company and its subsidiaries set transfer prices for intercompany transactions based on market reference principles. The company adheres to the provisions of the Revenue Code and applicable tax laws.

3. Utilization of Tax Benefits

The company and its subsidiaries utilize tax benefits legally and efficiently to support sustainable and responsible business operations. This may include temporary tax exemptions or other benefits outlined in the country's tax policy.

4. Tax Transparency

The company and its subsidiaries adhere to established tax regulations as guidelines for disclosing tax information. This ensures that all stakeholders receive comprehensive and transparent information, which supports the sustainability of the company's business operations.

5. Tax Law Education

The company and its subsidiaries are committed to the development of personnel responsible for tax matters. We ensure they possess the necessary knowledge and skills to perform their duties effectively, thereby reducing risks that could negatively impact the company. Continuous training on tax law is provided for tax personnel.

7. Relationship with Government Agencies

The company has a dedicated tax department that coordinates openly, transparently, and efficiently with government tax authorities.

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Surapol Kunanantakul
President