

## 7.9 Tax practices

The company emphasizes continuous management in the tax area, adhering to principles of correctness, transparency, and auditability. In 2025, the company generated a total revenue of 6,956 million baht and paid taxes to the government amounting to 65.7 million baht.



The company has clearly defined its tax management policy as follows:

1. To comply with all relevant tax laws and regulations accurately and completely, including utilizing any available tax privileges for the benefit of both shareholders and government agencies.
2. To ensure that taxes are paid within the legally designated time period, and to effectively manage any tax payments or refunds (if applicable) to maximize the Company's cash flow
3. To regularly study and evaluate the tax implications of newly announced tax laws or policies, as well as the Company's new transactions, with the goal of maximizing benefits for the Company.
4. To manage and develop tax plans through the study of relevant laws and regulations, considering potential impacts, and seeking the advice of tax experts to ensure compliance with all legal principles, methods, and conditions, without any attempts to evade the law
5. Assign responsible personnel for taxes and coordinate with government tax agencies to ensure correct operations and provide actual company operation data upon requests or audits by state agencies.
6. To publicly disclose its annual tax payments to demonstrate its commitment to accurate, complete, and transparent tax practices. Additionally, the company conducts a related risk assessment and review at least once a year.
7. To provide tax education to organizational personnel to ensure related employees perform their duties correctly and completely.

In 2025, the Company's profit before income tax expense amounted to [ ] million baht, with corporate income tax expense of 65.7 million baht, at an effective tax rate of 8.40%, which differs from the actual tax rate of 11.6% under the Act Amending the Revenue Code (No. 42), B.E. 2559 (2016) dated March 3, B.E. 2559. Under the Investment Promotion Act B.E. 2520, one domestic subsidiary received a corporate income tax exemption privilege on net profits derived from promoted business undertakings.

In 2025, the company received tax benefits as follows:

### Tax Benefit Items 2024

-  **Training fee**  
(promote the development of employee skills) of Royal Decree no. 437
-  **The acquisition of machine of**  
Royal Decree no. 690,695

