

## Tax Policy

Pruksa Holding Public Company Limited and its subsidiaries (the "**Company**") realize the importance of tax management, planning, and management and paying taxes systematically and correctly in accordance with relevant laws both domestically and abroad where the Company invests. The Company has established a tax policy which consisting of:

### 1. Tax Ethics and Governance

- The Company shall adhere to and complies with all relevant laws and regulations, including regulations on disclosing financial and tax information to government authorities or relevant organizations;
- The Company has a tax and operational system that covers accounting records and tax payments, including filing tax documents correctly and completely within the time period specified by law;
- The Company may have business transactions in or with countries having lower tax rate to the extent necessary. Such transaction shall be implemented with accuracy, transparency, verifiable and fully comply in all respects with applicable laws. The Company shall not engage in business setting up activities in tax haven for illegal tax avoidance;
- The Company will avail tax benefits based on the correct tax structure that covers tax exemptions for a certain period in accordance with the tax policies of each country where the Company operates and invests;
- The Company shall openly and transparency comply with transfer pricing laws of Thailand and countries where the Company operates and fully comply with arm's length principles; and
- The Company will encourage employees to have adequate knowledge and understanding of tax laws and require employees to strictly comply with tax policies, regulations, and laws.

### 2. Tax Risk Management

- The Company is committed to tax management by adhering to and following laws and regulations with understanding. In cases where the law does not specify clear criteria, the Company will use its discretion with caution and transparency in its operations;
- The Company has established guidelines for filing tax forms to be accurate, complete, and timely;
- The Company shall analyzes, assesses, and identify tax risk to control it to an acceptable level as well as have a control process and performance review in place; and
- The Company will seek the advice of knowledgeable and expert tax advisors in the event of complex tax issues in order to minimize the impact and to ensure compliance with legal and/or tax requirements.

### 3. Tax Transparency

- The Company shall place importance on disclosing tax policies to the public in order to create understanding among stakeholders, focusing on transparency and sustainability in business operations for stakeholders and surrounding society; and
- The Company will disclose information according to the rules within the time period specified by law and cooperate with the government authorities in preparing information for tax audits in a complete, transparent and in accordance with the regulations.

### 4. Policy Review

The Board of Directors shall review of tax policy, annually

Announced and effective on March 15, 2024

-Signed-

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(Uten Lohachitpitaks)

Group CEO and Chairman of the  
Executive Committee

-Signed-

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(Dr. Prasarn Trairatvorakul)

Chairman of the Board of Director