

Sahamitr Pressure Container Public Company Limited

Tax Policy

Sahamitr Pressure Container Public Company Limited has a policy to operate its business based on good corporate governance principles in accordance with ethical, transparent, and traceable business practices which are important factors that will lead to sustainable growth. Therefore, the company places a high priority on compliance with laws related to tax management. The company has planned a policy and tax operation policy as follows:

1. The company upholds and complies with the requirements and tax laws relating to all business operations strictly in order to ensure the correctness of tax payment under the decision to operate the business in a sustainable and appropriate manner to maximize value for our stakeholders.

2. The company submits tax or applies for a tax refund within the period specified by related laws or regulations to reflect the transparency of tax operation.

3. The company commits not to using contrived or abnormal tax structures, which will cause tax avoidance or create complexity for tax purposes.

4. The company studies and considers the taxation impact when there is any investment project or new transaction to be consistent with activities before investment by using benefits and tax structures legally.

Signature

(Mr. Surasak Urpsirisuk)

Chairman of the Executive Board and Managing Director

Sahamitr Pressure Container PLC