



Supalai Public Company Limited Policy on Tax Operation

1. Intent and Scope

The Company recognizes the importance of its tax responsibility toward the sustainable development of both society and the Company. We focus on fair and transparent tax management that aligns with international sustainability standards. This policy covers the operations of the Company and all its subsidiaries worldwide.

2. Governance Structure

To ensure good corporate governance, the Company has established the following responsibility structure:

2.1 Board of Directors:

- Responsible for approving and overseeing the overall tax operations policy to ensure alignment with the Company's strategy and sustainability goals.
- Ensures that tangible evidence of such oversight duties is formally recorded in the Board of Directors' meeting minutes.

2.2 Sub-committees:

- **Risk Management Committee:** Responsible for overseeing and monitoring tax risk management, including the regular analysis of impacts resulting from changes in both domestic and international tax laws.
- **Audit Committee:** Responsible for overseeing the implementation of the tax policy, as well as reviewing the accuracy and transparency of public tax disclosures.

2.3 Reporting

- Both sub-committees are required to report on their performance, in accordance with their respective scopes of duties, to the Board of Directors at least once a year.

3. Practice Guidelines and Risk Management

The Company adheres to the following guidelines to mitigate legal risks and foster investor confidence:

- **Legal Compliance:** Strictly adhere to tax laws and apply the principle of tax equity in all jurisdictions where the Company operates.
- **Transparent Tax Planning:** Ensure that tax payments align with revenue-generating activities, avoiding the use of complex tax structures intended for tax avoidance.
- **International Transactions:** Avoid the use of secrecy jurisdictions offshore for inappropriate tax planning purposes.
- **Human Resource Management:** Establish tax-related Key Performance Indicators (KPIs) for relevant personnel to enhance operational efficiency.

4. Transparency and Disclosure

The Company is committed to verifiable transparency throughout all processes, as follows:

- **Information Disclosure:** Comprehensively disclose tax-related information within the financial statements and Form 56-1 One Report in accordance with established reporting standards.
- **Country-by-Country Reporting:** Disclose the corporate income tax actually paid globally, with a detailed breakdown by country, or at a minimum, categorized by domestic and international operations.
- **External Verification:** Ensure that tax data undergoes verification by an independent external party to certify the accuracy of the globally disclosed information.

Please be informed of your acknowledgement.

Notified on this 12th day of May 2026

Prateep Tangmatitham
(Dr. Prateep Tangmatitham)
Chairman of the Board of Directors