



## STECON Tax Approach

The English translation is provided for information purpose only.

In the case of a discrepancy, the Thai version will be effective.

## STECON Tax Approach

Stecon Group Public Company Limited and its subsidiaries (the "Company") are committed to conducting business in accordance with Good Corporate Governance guidelines by adhering to the principles of accuracy, fairness, transparency and accountability in both work and management processes in order to maintain the Company's operations with credibility to investors and related parties. Thus, the Company adheres to its responsibilities to shareholders or all groups of stakeholders and strives towards sustainable development. Therefore, the Company has set STECON Tax Approach to ensure that taxes are managed in compliance with relevant laws and regulations as follows:

### **Tax Responsibility**

The Company is committed to strict compliance with the requirements of the Revenue Code and tax laws related to business operations. Furthermore, the Company is ready to comply with relevant tax laws and regulations in the countries where the Company conducts business and pays taxes accurately, transparently, and accountably within the scheduled period of time.

### **Tax Planning**

The Company has benefited from tax measures or tax exemptions as supported or permitted by law when deemed fitting and has studied the criteria for tax measures and benefits by considering the impacts occurring, preparing and notifying the responsible persons of the Company so they can perform accurately and completely.

### **Transfer Pricing**

The Company has set transfer pricing for connected transactions based on market prices, complying with the provisions of the Revenue Code and related tax laws.

### **Tax Incentives**

The Company exercises tax incentives legally and efficiently under sustainable and appropriate business operations, possibly including tax exemption measures from time to time or other benefits under the country's tax policy.

## Tax Transparency

The Company applies tax regulations prescribed as guidelines for use in tax disclosure to ensure that all groups of stakeholders are fully and transparently informed for the sustainability of the Company's business operations.

STECON Tax Approach was approved by Group Chief Executive Officer and President and be effective from April 28th, 2025 onwards.

**Announced on 28th April 2025**

*-Pakpoom Srichamni-*

( Mr. Pakpoom Srichamni )  
Group Chief Executive Officer and President  
**Stecon Group Public Company Limited**