

SIC-BC-PLC-2024-025

## **Tax Policy**

### **Silicon Craft Technology Public Company Limited**

#### **Objective:**

To be used as a guideline for tax planning and compliance for proper benefits, accuracy in tax operations, and timely tax submission as specified by law, including disclosure of tax information in a transparent and verifiable manner.

#### **Duties and Responsibilities:**

1. The Tax Zccountant is responsible for collecting information, preparing tax reports and tax forms.
2. The Accounting Manager is responsible for reviewing the transaction records to ensure that information and tax forms are submitted completely, and accurately in a timely manner.
3. The Chief Financial Officer is responsible for approving and verifying transactions before recording the accounts and submitting them to other departments.

#### **Guidelines:**

1. The Company focuses on tax operations which support corporate sustainability, in line with the compliance to relevant tax rules and regulations in a timely manner, accurate and complete collection of tax refund documents, avoidance of actions that lead to fines and interest expenses. In addition, it emphasizes on full disclosure of information as required by law.
2. The Company does not support fraudulent tax structures, irregular tax structures, including complex tax structures, for the benefit of tax avoidance and evasion.
3. The Company aims to use tax benefits as appropriate by complying with the regulations and laws under the decision to conduct business sustainably and in accordance with the creation of efficiency in tax system according to the established objectives.

4. The Company understands and provides accurate tax information according to facts when a tax audit is conducted by a government agency or there is a dispute that will result in a significant amount of tax, including the collection of documents as evidence to support facts as determined by government agencies in compliance with tax regulations.
5. There is risk management for irregular transactions by applying tax laws and regulations to solve problems, seeking advice from skilled operating officers, preparing records to guide future transactions, and informing/requesting opinions from authorized individuals for such transactions which may have potential tax impacts.
6. The Company considers hiring an appropriate tax consultant to advise on planning or providing opinions on complicated and non-referenced matters to ensure that tax-related operations are carried out accurately and completely.

This Tax Policy was approved by the Board of Directors Meeting No.4/2024 held on July 18, 2024.

This announcement made on July 18, 2024.



(Dr. Bodin Kasemset)

Chief Executive Officer