

SIC-BC-PLC-022

Policy on Tax Management**Silicon Craft Technology Public Company Limited****Objective**

To establish procedures for tax planning and tax management in order to obtain appropriate tax benefits, ensure accurate tax compliance, and submit taxes within the timeframes prescribed by law (Tax Planning and Compliance). The Company shall also ensure transparent and verifiable disclosure of tax-related information.

Roles, Duties, and Responsibilities

1. Tax Accountant shall be responsible for collecting relevant information and preparing tax reports and tax returns.
2. Accounting Manager shall be responsible for reviewing accounting records to ensure that tax information and tax returns are submitted accurately, completely, and within the prescribed deadlines.
3. Chief Financial Officer (CFO) shall be responsible for reviewing and approving transactions before the related accounting entries are recorded and submitted to the relevant authorities.

Guidelines

1. The Company shall emphasize tax management practices that support the sustainable development of the organization. The Company shall comply with applicable tax laws, regulations, and requirements in a timely manner, maintain accurate and complete supporting documentation for tax refund claims, and endeavor to avoid actions that may result in tax penalties or interest charges. In addition, the Company shall ensure complete disclosure of tax-related information in accordance with applicable legal requirements.
2. The Company shall not support fraudulent tax arrangements, abnormal tax structures, or unnecessarily complex tax structures intended for tax avoidance or tax evasion.
3. The Company shall make appropriate use of available tax incentives by complying with applicable laws and regulations, while ensuring that tax decisions support sustainable business operations and contribute to the efficiency of the tax system in accordance with its intended
4. The Company shall ensure that tax information provided to government authorities is accurate and reflects the actual facts when subject to tax audits or where tax disputes may have a material impact on the amount of tax payable. The Company shall also maintain supporting documentation and evidence as required by the relevant government authorities to ensure compliance with applicable tax laws and regulations (Compliance).



5. The Company shall manage tax risks relating to non-routine transactions by applying applicable tax laws and regulations to resolve tax issues, consulting qualified personnel with relevant expertise, preparing and maintaining records as guidance for future similar transactions, and notifying and/or obtaining opinions from the authorized persons regarding transactions that may have tax implications.
6. The Company shall consider engaging qualified tax advisors to provide advice on tax planning or to obtain professional opinions on complex matters or matters for which no clear precedent or reference is available, in order to ensure that all tax-related matters are handled accurately and completely.

This Policy shall be reviewed at least once a year or whenever there is a material change.

Initial Approval	Approved by the Board of Directors at Meeting No. 4/2024 held on 18 July 2024.
Latest Approval/Review	Approved/reviewed by the Board of Directors at Meeting No. 4/2026 held on 25 June 2026.

Announced on 25 June 2026.



(Dr. Bodin Kasemset)

Chief Executive Officer



Approval and Revision History**SIC-BC-PLC-022: Policy on Tax Management**

Revision	Board Resolution	Details
Initial Approval	BOD 4/2024: 18 July 2024	Approved Policy on Tax Management.
Revision No. 2	BOD 4/2025: 17 July 2025	Annual review with no material changes.
Revision No. 3	BOD 4/2569: 25 June 2026	Annual review with no material changes.

