



Tax Policy

Thai Poly Acrylic Public Company Limited ("the Company") is committed to conducting business with transparency and adhering to good corporate governance principles. The Company recognizes its role and responsibility as a good taxpayer. Therefore, to ensure the management, planning, and execution of tax matters are conducted transparently and in compliance with relevant tax regulations and laws, the Company has established a Tax Policy. This policy sets guidelines for managing tax strategy and related policies, along with procedures for implementation and measures to manage tax risks.

1. Tax Governance

- The Company is committed to good corporate governance and strives to manage tax matters responsibly. It adheres to and complies with applicable tax laws and regulations, implementing an effective tax system to ensure organizational sustainability and enhance long-term shareholder value. The Company also ensures consistent monitoring of tax-related operations within the framework of the tax policy by relevant auditing units.
- The Company emphasizes transparency and complete disclosure of information in compliance with legal requirements as a fundamental principle in its tax-related operations.

2. Tax Risk Management

- The Company is committed to managing and assessing tax risks in alignment with tax laws and regulations. It provides tax training for employees to enhance their understanding and ensure accurate and efficient compliance with tax laws.



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THAI POLY ACRYLIC PUBLIC COMPANY LIMITED

- The Company exercises tax benefits lawfully within the scope of sustainable business practices and avoids engaging in fraudulent tax structures or improper methods for tax advantages.
- Tax planning, impact assessments, and studies are conducted for new transactions and reviewed in light of new tax laws to align with business strategies and legal requirements.

3. Tax Planning and Operational Guidelines

- The Company manages tax planning, tax filings, refunds, and reporting in compliance with applicable tax regulations and laws to maximize benefits for the Company and its stakeholders.
- It ensures adherence to guidelines for timely, accurate, and complete tax filings and refund requests.
- The Company has established procedures for preparing tax reports, including review processes, accuracy checks, and approval protocols prior to tax filing submissions.

Announced on December 23, 2024

(Mr. Surajin Tappanchai)

Managing Director