

## **Tax Policy**

### **Policy:**

Thaifoods Group Public Company Limited ("the Company") operates the business under the principles of corporate governance by complying with the law, being transparent, and being accountable to maximize the benefits to the Company and all stakeholders, and to manage the tax following with the law as well as having clear guidelines, the Company has therefore set guidelines for compliance with its tax policy as follows:

### **Guidelines:**

1. The Company is committed to complying with the requirements of the Revenue Code and all rules and regulations related to tax laws for the Company's business operations.
2. The accounting department is responsible for tax administration, consisting of personnel with specific expertise who can advise on how to properly comply with the law. This includes quickly following up on the principles or policies of the state's tax laws to prepare for and reduce the impact that will happen on the Company.
3. The Company proceeds to submit the tax within the period of time specified by law, as well as the payment and tax refund, in the best interest of the Company.
4. The Company considers the tax impact of investment projects or transactions of the Company, as well as the consideration of tax benefits and relevant tax exemption measures by type of transaction.
5. Connected transactions between Thaifoods Group companies must follow the Arm's Length Principle and be consistent with the Company's business operations and strategies.

### **Policy Review and Improvement**

The Company requires this policy to be reviewed regularly, at least every year or when significant changes occur, to be consistent with the Company's operations.

Announcement on January 1st, 2026