

Tax Policy

Ornsirin Holding Public Company Limited and its group companies (collectively referred to as “Ornsirin”) recognize the importance of their roles and responsibilities in tax matters, ensuring compliance with internationally accepted practices while conducting business with transparency and fairness. Accordingly, the Board of Directors of Ornsirin Holding Public Company Limited has established a tax policy to align with Ornsirin’s sustainability policy, as follows:

1. Tax Code of Conduct

Ornsirin aims to be an organization that achieves value-driven growth while maintaining sustainable tax responsibility. The Company is committed to being a responsible corporate citizen in fulfilling its tax obligations to create value for all stakeholders. The Company is also responsible to its shareholders by maintaining strong financial standing and a tax system that sustainably enhances shareholder value.

2. Tax Risk Management

The Company ensures that tax payments and tax refunds are made accurately, appropriately, and within the timelines prescribed by applicable laws and regulations in the jurisdictions where Ornsirin operates. The Company complies with tax laws in each jurisdiction to reflect transparency in tax practices. Ornsirin seeks to utilize tax benefits appropriately within the applicable tax framework, including tax exemptions granted under national tax policies, while conducting business efficiently. The Company also studies and assesses tax implications when undertaking investment projects, entering into new transactions, or when new tax laws and policies are introduced, in order to support transparency and consider the interests of all stakeholders. In addition, Ornsirin supports continuous training for its tax personnel to enhance their knowledge and capabilities, enabling accurate application in practice, and provides guidance and advisory support to internal departments and personnel to ensure compliance with applicable laws.

3. Tax Transparency

The Company emphasizes full disclosure in accordance with applicable legal requirements in all jurisdictions where it operates. It reports tax matters to government authorities transparently and in compliance with disclosure requirements related to taxation. The Company also supports public disclosure of its tax policies to build trust among society and all stakeholders.

Effective from 15 November 2024 onwards.