

## **Taxation Policy**

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Infraset Public Company Limited acknowledges the importance of tax management under the principles of good corporate governance to ensure the company's business grows steadily and sustainably. In its tax operations, the company adheres strictly to the law, ensuring tax compliance in a transparent and auditable manner. The company also has a plan and approach for tax operations that aligns with business strategies, promotes integrity, social responsibility, and fairness to stakeholders, while being mindful of tax risks both direct and indirect. The company's Board of Directors has therefore established the following taxation policy:

### **1. Tax Planning and Operations Guidelines**

1.1 Adhere to the relevant regulations, laws, and international standards, and ensure operations are in line with the intent and written provisions of the law.

1.2 Manage tax payments or tax refunds correctly within the timeframes specified by the law or relevant regulations, upholding the role of a good corporate citizen by complying with tax laws to reflect transparency in tax operations.

1.3 Assess the tax impact when there are new investment projects or transactions, including studying tax benefits or exemptions relevant to the business strategy and ensuring compliance with the law, while considering the interests of stakeholders.

1.4 The company does not have a policy to exploit differences in tax structures between countries to avoid taxes or use tax structures unrelated to business operations.

1.5 Avoid doing business in countries that are considered tax havens to evade taxes.

1.6 Ensure that relevant departments retain accounting and tax information for the period required by law to ensure that it can be provided completely when requested by tax authorities.

### **2. Risk Management**

The company has a clear risk management structure with defined roles and responsibilities. The Audit Committee reviews tax risk management to ensure it is appropriate.

### **3. Tax Coordination with Government Authorities**

The company appoints qualified personnel with tax expertise to coordinate with tax authorities in an open and transparent manner. The company ensures that relevant information is submitted accurately and on time, fostering good relationships and compliance with the law.

### **4. Tax Advisors**

The company will consider engaging tax advisors with expertise in handling complex transactions to mitigate risks and the potential tax impact.

This policy will be reviewed regularly at least once a year or when significant changes occur.