



Tax policy

SCG PACKAGING PUBLIC COMPANY LIMITED

Philosophy of SCG Packaging Public Company Limited and its affiliates (“SCGP”) is to conduct business with fairness, adhering to social and stakeholder’s responsibility, all in accordance with its corporate governance policy and code of conduct. With respect to tax policy, SCGP ensures that its business is operated with transparency, fairness and fully comply with laws and regulations in all countries where SCGP operates, as follows:

1. SCGP shall conduct its business and manage tax in conformity with commercial substance, transparency and verifiable.
2. SCGP shall comply with both spirit and the letter of relevant tax laws and regulations of Thailand and the countries where SCGP operates including filing tax payment in timely manner and fully cooperating with the government tax authorities.
3. SCGP shall not engage in business setting up activities in tax haven for illegal tax avoidance. Business transactions in or with countries having lower tax rate to the extent necessary shall be implemented with accuracy, transparency, verifiable and fully comply in all respects with applicable laws.
4. SCGP shall openly and transparency comply with transfer pricing laws of Thailand and countries where SCGP operates and fully comply with arm’s length principles.

This tax policy in approved by the resolution of the Board of Directors on October 29, 2024, effective from October 29, 2024, onwards.

Announced on October 29, 2024.

-Signed by-

(Mr. Prasarn Trairatvorakul)
Chairman of the Board of Directors