



# Tax Policy

Khon Kaen Sugar Industry Public Company Limited  
and Group Companies

## Tax Policy

### 1. Principles

Khon Kaen Sugar Industry Public Company Limited and its subsidiaries, or KSL Group (“the Company”) recognize the importance of taxation in supporting sustainable development and fostering economic and social impacts as well as national development.

The Company emphasizes tax management based on accuracy, transparency and verifiability to maximize stakeholder benefits while ensuring consistent tax planning and practices throughout the organization.

The Company conducts 97% of its business operations in Thailand and has no material foreign income or assets.

### 2. Scope

This policy and its guidelines apply to all business operations of Khon Kaen Sugar Industry Public Company Limited and its subsidiaries.

### 3. Definitions

Company : Khon Kaen Sugar Industry Public Company Limited.

Subsidiaries : Limited companies or public companies under control of the Company that meet the criteria set by the Securities and Exchange Commission and the Stock Exchange of Thailand.

### 4. Operational Guidelines

4.1 The Company strictly complies with the Revenue Code and all applicable tax laws in its operations, paying taxes correctly and engaging qualified tax advisors to ensure legal compliance.

4.2 Dedicated personnel are assigned to monitor new tax policies or laws by reviewing tax rules, measures, and benefits, assessing their impacts, and informing relevant departments to ensure compliance. Continuous training is also provided to these personnel.

4.3 Transfer pricing for intercompany transactions is determined using market-based pricing principles and in full compliance with the Revenue Code and other relevant tax laws.

4.4 The Company does not have any policy of shifting profits to foreign entities with lower tax rates to avoid paying higher domestic taxes.

4.5 To ensure transactions and investments properly account for tax considerations, the Company undertakes careful tax planning, making use of benefits available under government investment promotion policies (e.g., BOI privileges).

4.6 The Company’s tax policy must be reviewed and approved by the Board of Directors prior to implementation.