



นโยบายภาษี

(Taxation Policy)

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History of Document Amendments

Revision No.	Date	Description of Changes	Approved By
00	8 May 2024	Initial issue	Executive Committee
01	20 February 2025	1) Revised the format 2) Revise the wording to make it clearer	Executive Committee
02	20 February 2026	Annual review	Executive Committee

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Taxation Policy

Kijcharoen Engineering Electric Public Company Limited (the Company) promotes the creation of maximum value for its stakeholders. Therefore, the Company adheres to principles of tax management that are transparent, accurate, and fair. To provide guidance for tax planning and operations in alignment with business activities, the Company has established the following policy:

Tax Planning and Practice Guidelines

- Manage tax matters in accordance with relevant tax laws, regulations, and practices.
- Manage taxes to create maximum value for the Company and its stakeholders.
- Manage tax payments, including claiming tax refunds within the periods stipulated by law or related regulations, to optimize the Company's liquidity and demonstrate transparency in tax operations.
- Ensure the Company utilizes tax incentives correctly and efficiently under sustainable and appropriate business operations. This includes tax exemptions or other benefits announced by the country's tax authorities.
- Consider tax implications for new investment projects or new transactions, including evaluating relevant tax incentives or exemption measures, to align with business activities, strategies, legal compliance, and stakeholder benefits.
- Intercompany transactions within the Group must comply with transfer pricing laws. Prices or remuneration between companies must follow the Arm's Length Principle, supported by proper documentation and evidence. This ensures intercompany taxes are correct, fair, aligned with job responsibilities and business strategies, and reduces tax risks from audits by relevant authorities.
- Identify, assess, and manage tax risks, and report them to management.

Coordination with Tax Authorities

- Establish a dedicated tax unit with the necessary knowledge and skills to communicate and coordinate with relevant officials at tax authorities. This ensures accurate and timely submission of information and enhances transparency in tax management.

Tax Transparency

- Report taxes to the tax authorities accurately, in compliance with the law, transparently, and in accordance with applicable tax disclosure requirements. Additionally, support the public disclosure of tax policy information to build trust with society and all stakeholders.