



Tax Policy

Jasmine International Public Company Limited

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Jasmine International Public Company Limited recognises that efficient tax management is an essential part of business operations. Therefore, the Company has established this “Tax Policy” to ensure a clear and transparent framework to support organizational growth and sustainability.

Objective

To establish clear guidelines and measures to ensure that the Company has effective, accurate, and transparent tax management approaches, including fair and correct tax payments.

Scope of Policy

The Company supports and encourages the Company and its subsidiaries to comply with this tax policy.

Directives

1. Compliance

- The Company shall strictly comply with relevant tax law and regulations, including filings of tax returns and timely tax payment as stated by applicable laws.
- Relevant departments shall maintain tax and accounting information for a period of time as required by law, and disclose the information when requested by tax authorities.

2. Transfer Pricing

- Transactions between the Company and its subsidiaries are based on arm's length principle and transfer pricing rules.

3. Tax Risk Management

- The Company shall carry out strategic tax planning to enhance tax management efficiency.
- The Company shall coordinate and discuss with tax authorities in a straightforward manner based on facts to ensure correct practice.

4. Operational Guidelines

- The Company shall develop its operation to be in accordance with relevant domestic and international laws and regulations.

This policy takes effective from December 1, 2024, and shall be reviewed on a yearly basis to ensure alignment with legal changes and economic conditions.

This Policy was reviewed by the Risk Management for Sustainability Development Committee Meeting No.1/2026, held on 18 February 2026, and by the Audit and Corporate Governance Committee Meeting No. 3/2026, and approved at the Board of Directors' Meeting No. 4/2026, held on 25 March 2026 and shall be effective from 25 March 2026 onwards.

A handwritten signature in blue ink, appearing to read 'Veerayooth Bodharamik', positioned above a horizontal line.

(Mr. Veerayooth Bodharamik)
Chairman of the Board of Directors