



# บริษัท อาร์ ซี แอล จำกัด (มหาชน) Regional Container Lines Public Company Limited

## **Tax Policy**

Regional Container Lines Public Company Limited (the “Company”) and its group of companies (the “Group”) adhere to being a trusted and reliable regional container carrier and logistics provider committed to quality, sustainability, efficiency, innovation, and corporate governance. The Group manages its tax based on principles of accuracy and transparency. The Group has established the following tax practice policy as follows:

### **Compliance with Laws and Tax Responsibilities**

The Group complies with relevant tax laws in each country where it operates, paying taxes accurately and in full within the stipulated time frames. The Group utilizes tax benefits legally available under the relevant tax laws to ensure efficient business operations and foster stable and sustainable growth.

### **Transfer Pricing**

The Group adheres to the regulations and tax laws related to transfer pricing in all relevant countries. This ensures that transfer pricing for purchase or service transactions between the Group and related entities or persons is determined according to the Arm's Length Principle.

### **Relationships with Government Tax Authorities**

The Group has established a responsible department for coordinating with government tax authorities. This coordination is carried out openly, transparently, and efficiently to ensure effective collaboration with the regulatory authorities.

### **Providing Tax Law Knowledge**

The Group is committed to promoting the knowledge and capabilities of employees involved in tax-related tasks to ensure efficient operations and to mitigate tax risks that could potentially harm the Group. Continuous training in relevant tax laws is provided to tax personnel. In addition, the Group engages tax consultants or experts to offer guidance in cases of complex transactions or new business operations, aiming to mitigate tax risks and ensure compliance with applicable tax laws.

The Tax Policy was approved by the Board of Directors’ Meeting on August 9<sup>th</sup>, 2024 with an effective date on August 9<sup>th</sup>, 2024.

*-signed-*

Dr. Jamlong Atikul

Chairman of the Board of Directors