

(Translation)

**Tax policy**

R&B Food Supply Public Company Limited (“the Company”) and its subsidiaries (collectively referred to as The “Group”) is well aware of the role and responsibility of being a good taxpayer, which is necessary for national development. Therefore, in order to have strict tax management guidelines. Promote the creation of value and maximum value for stakeholders. Taxes are paid correctly as required by law and there are guidelines for planning and performing tax work in the same direction. With transparency and fairness, being aware of the risks associated with both direct and indirect taxes. as well as adhering to social responsibility and All stakeholder groups follow the principles of good governance and business ethics. The Group has therefore established a tax policy as follows:

Tax planning and practices

1. Carry out management Tax planning Including the use of tax benefits to provide maximum benefit to the group of companies. and stakeholders By operating according to various laws and regulations related to taxation correctly and completely and promote a good image of the company group and maintain good relationships with relevant government tax agencies.

2. Proceed with remitting taxes or requesting tax refunds correctly, appropriately, and within the time period specified by relevant laws or regulations in the countries in which the Group operates. Including adhering to the role and duty of being a good citizen By complying with the tax laws of that country. To reflect transparency in tax operations

3. Regularly study and consider tax impacts when new tax laws or policies are announced, including when new transactions occur in the Group, in order to provide maximum benefit to the Company. Group of companies

4. Arrange planning, study, and analysis of tax impacts. for various new investment projects of the group of companies appropriately before investing and covers the benefits of stakeholder groups

5. The Group will not use tax structures in an improper manner that leads to tax evasion and will not use tax structures. without any commercial significance The objective of doing business in a country or territory that is considered a tax haven is as a way to increase the efficiency of the company's management, not the objective of avoiding taxes at all.

## Tax Risk Management

The Group has effective supervision and control over tax risks. Potential risks are considered and identified and reported to management, so that risks in various areas can be controlled including: Tax results arising from changes in tax policy or government tax administration guidelines, and a detailed risk assessment of all tax-related activities, which covers risks in overseeing compliance with the law operational risks and financial reporting risks of independent external auditors;

### Transfer pricing determination

The Group of Companies uses transfer pricing in trading transactions or services between companies in the group and adheres to the principle of reference to market prices ( Arm's Length Principle) . The Company adheres to the requirements of the Revenue Code . and related foreign tax laws In addition, the company has prepared documents regarding transfer pricing ( Transfer Pricing Documentation) in order to comply with the tax laws that each country specifies, including Master File, Country-by-Country Report , and Local File.

### Tax coordination

1. Arrange for someone to be responsible for taxes with knowledge, and tax skills in coordinating with relevant officials in government tax agencies. To provide accurate tax information according to the facts of business operations. Including building relationships and maintaining correct practices according to the law .

2. Knowledge is given Consultation with various agencies and personnel within the organization regarding taxes in order to perform their duties correctly according to tax laws

3. Disclose tax policy to stakeholders Including transparently disclosing tax information to the government and the public. Through the company's financial reports and annual reports To strengthen the confidence of stakeholders

### Tax consultant

Consider having a knowledgeable tax advisor. Expertise in considering complex transactions to reduce risk and potential tax implications. Including providing guidelines to follow the law correctly, which takes into account the benefits of the company group and stakeholders appropriately

This tax policy is effective from May 30,2022 onwards.