



-Translate-

## **Tax Management Policy**

### **Sky ICT Public Company Limited**

Sky ICT Public Company Limited ("The Company") recognizes the importance of effective, transparent and consistent tax management in all countries in which the Company is engaged. The Company is committed to tax operations under good governance, taking into account the sustainability, social responsibility and interests of all stakeholders. This policy reflects the Company's intention to carefully administer tax, reduce the risks and potential costs of non-compliance with the law, as well as guide employees at all levels to use it as a practical framework for proper and ethical operation.

#### **Purpose (Purpose)**

As a guiding framework for the effective, legitimate, transparent and auditable management of corporate tax, Sky ICT Public Limited aims to build confidence in all stakeholders, including regulators, shareholders, investors, partners and society at large. The company recognizes that good tax management is not only law-abiding, but also an integral part of good governance, supports corporate sustainability, and enables the company to plan its taxes appropriately, reduces the risk of tax errors, and preserves the interests of the company and its shareholders. In the long run, within the framework of social responsibility and transparent business practices,

#### **Tax Management Policy**

##### **1. A commitment to tax law compliance in all countries in which the company operates.**

The Company values compliance with tax laws, regulations and regulations in all countries in which the Company enters business. The Company continuously monitors and adjusts to changes in tax laws and policies, including carefully assessing the potential impact on the Company, so that it can properly align its tax strategy with the legitimate practices in each area.

##### **2. Use of tax incentives and ethical placement of tax structures**

The Company is committed to the proper and righteous use of the tax benefits prescribed by law. The Company shall not take any action that contravenes the tax benefits against the will of the law or improperly uses the gaps of the law to avoid taxes. The use of



the benefits shall be fully documented, transparent and traceable so that government agencies can accurately assess the use of such rights.

The Company has a clear position of not supporting dishonest tax evasion transaction structures or using structures that do not reflect economic reality that may pose a risk to the reputation of the Company and the confidence of the stakeholders. The Company will consider the appropriateness of both legal and ethical transactions before every action.

### **3. Tax Risk Management**

The company focuses on systematically identifying, assessing and managing tax risks by providing a comprehensive risk management approach ranging from risk of misinterpretation of laws, calculation discrepancies, late filing, or lack of proper filing. The company encourages regular training of employees and, if technically complex, will consult external tax experts to ensure that tax decisions are accurate, prudent and transparent.

### **4. Tax transparency and communication**

The company is committed to transparent tax operations by providing accurate, complete and timely tax reports to government agencies, as well as maintaining good relationships and partnerships with government officials in a constructive and ethical manner. The company opens communication channels for employees if they encounter problems with tax practices and promotes a culture of whistleblowing or doubt without concern for negative consequences.

### **5. Tax disclosure**

The Company shall disclose significant tax information required by law in financial reports, notes to financial statements, annual reports or sustainability reports, so that stakeholders have access to transparent information and represent responsibility for the Company's operations to society.

### **6. Governance and Policy Review**

The Board of Directors, senior management, and accounting and financial departments are responsible for supervising tax operations in accordance with this policy. The appropriateness and adequacy of the policy will be assessed at least once a year, as well as to keep abreast of good tax administration situations, laws, and trends internationally so that the company can conduct its business in a sustainable and socially responsible manner.



To take effect from 14 November 2025 onwards.

-SOMKIT LERTPAITHOON-

(PROF. DR. SOMKIT LERTPAITHOON)

Chairman

Approved by the Board of Directors Meeting No. 9 / 2025

On November 13, 2025