



Central Plaza Hotel Public Company Limited

Tax Policy

(2026 Edition)

Approved by the Board of Directors Meeting No. 7/2025

on 14 November 2025

PUBLIC

Prepared by Company Secretary Department

Tax Policy

Central Plaza Hotel Public Company Limited and all subsidiaries (“the Company”) recognizes the importance of tax to the economic and social development of the countries where the Company operates. Complying with all tax laws will foster the inclusive and sustainable growth of both the Company and the communities. Transparent and accountable tax paying and reporting will not only contribute toward sustainable development, but also ensures the confidence of all the stakeholders of the Company. The Company will adhere to the following Principles of Tax Policy.

1. Compliance

The Company has in place transparent, fair, and auditable tax management practices in line with the laws and applicable regulations in each country where it does business. This provides the Company with suitable tax benefits, while supplementing optimal benefits for the Company and its stakeholders.

2. Transfer pricing

The Company adopts the Arm's length standard for transfer pricing. Any business activities between the entities within the Company will be conducted according to the aforementioned principle, so that tax will be paid in the appropriate amount and the Company does not use transfer pricing as an inappropriate tax planning tool.

3. Tax Structuring

The Company does not use contrived tax structures that are intended for tax avoidance and have no commercial substance.

4. Transparency to Tax Administration

- The Company holds transparency and accountability to the utmost importance. Our tax reporting is made to ensure tax transparency in accordance to all relevance tax regulations, reporting requirements and standards.

- The Company will utilize legitimate business tax structure and tax benefits in each country.

Furthermore, the Company does not have a policy to transfer its profits to low tax jurisdictions.

5. Relationships with tax authorities

- The Company respects the right of governments to determine their own tax structures, rates of tax and collection mechanisms. Furthermore, the Company establishes a cooperative relationship with the Tax Authority, based on transparency and accountability to prevent conflicts, and the possibility of litigation.
- The Company appoints a tax responsible individual who has knowledge and skills in taxation to coordinate with government tax authorities and provides accurate and truthful tax information to facilitate business operations.

This Tax Policy (2026 Edition) was approved by Board of Directors Meeting 7/2025 on 14 November 2025 and will be effective from 1 January 2026 onwards.

- Signed -

Mr. Norachit Sinhaseni

Chairman of the Board

Central Plaza Hotel Public Company Limited