



## Tax Policy

### Background/Principle

To ensure that the circumspect tax management, the proper tax payment as required by law, and the planning and practical guideline of tax of the companies in UAC Group are consistent in the same direction.

### Policy

#### 1. Planning and Practical Guideline of Tax

- Provide tax management services by properly paying tax as required by law, and maintain the good organizational reputation and relationship with the relevant government tax agencies.
- Deliver tax within the period specified by law and require the payment management or request tax refund for the maximum organizational liquidity.
- Consider by the tax responsible agency on the tax impact for the investment project or upon entry of new transaction (the consultant is employed).

#### 2. Tax Coordination with the Government Agency

The companies in UAC Group must assign a person who is in charge of tax and coordinates with the tax agency of the public sector. The said coordination must be carried out by the person in charge of tax only.

#### 3. Tax Consultant

The companies in UAC Group must consider employing a tax consultant who is expert upon necessity and on a periodic basis upon the occurrence of the problem requiring the counsel for transparency and legality.

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(Mr. Kitti Jivacate)  
Chief Executive Officer