



**Announcement of Crop Integration Business  
Rice Business Transportation and Service 's**

**No. 019/2567**

**TAX POLICY**

---

“CPTG” recognizes the importance of tax as a driver towards sustainable development. Not only does it promote competitiveness of the business sector, but it also enhances socioeconomic impacts and national development as a whole. CPTG is committed to tax management by adhering to the principles of accuracy, transparency, and accountability, in order to maximize benefits of the Company and all stakeholders. This is in accordance with CPF’s core philosophy of “3 Benefits to Sustainability: for the Country, the People, and the Company”, which has been used in operating the agro-industrial and food conglomerate with the vision of “the Kitchen of the World”

1. With regards to taxes, the Company will comply with the Thailand Revenue Code and any foreign tax laws related to the countries in which the Company operates as well as the spirit of those laws. The Company established the Tax Management Office which is comprised of expert personnel to ensure the Company’s strict compliance with laws and regulations.
2. Transfer pricing for any intercompany transactions is based on the Arm’s Length Principle, which is in compliance with the Thailand Revenue Code and any related foreign tax laws. The Company also produces transfer pricing documentation, as imposed by each foreign country’s taxation laws, including: master file, country-by-country report, and local file.
3. The company will not misuse the tax structure in ways that would encourage tax evasion and will not misuse the tax structure without commercial substance. Our business operation in Tax Havens is to improve the efficiency of business management, not for the purpose of tax evasion
4. The company have department is responsible for monitoring the government’s policies or initiatives that would lead to law enactment, from drafting to promulgation of the tax law, so as to keep abreast of potential impacts on the Company. Tax Management Office will dispatch circulars on related matters that would affect the Company to all responsible persons so that they can be prepared for any new tax laws