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## Tax Policy

Index Living Mall Public Company Limited ("the Company") and its subsidiaries ("the Group") are aware of the importance of conducting business in accordance with good corporate governance and effective corporate governance. Therefore, the Company manages tax matters with transparency, fairness, and accuracy in full compliance with relevant laws, regulations, and regulations, as well as considering the associated tax risks both directly and indirectly. This is to maximize the benefits for all stakeholders. To achieve the above objectives, the Company has established the following tax policy:

1. The Company conducts business and manages taxes with a tax structure that complies with relevant laws, regulations, and is aligned with the commercial nature of the business.
2. The Company accurately and timely files and claims taxes in full compliance with applicable laws, regulations, and related requirements.
3. The Company has a tax accounting unit that monitors, studies criteria, and assesses the impact of new laws that provide additional tax benefits and/or related tax exemption measures. This enables the Company to comply with new laws accurately and fully, obtain additional tax benefits, or receive tax exemptions. Additionally, this adds value to shareholders and stakeholders of the Company.
4. Transactions between the Company and its subsidiaries adhere to the Arm's Length Principle to ensure correct and fair taxation and align with the Company's business strategy.
5. The Company does not engage in tax planning that is not in compliance with regulations, such as shifting profits to countries with lower tax rates or operating in tax haven countries.
6. The Company discloses accurate and complete income tax information in its financial reports, following financial reporting standards, through the Company's website.
7. The Company ensures direct coordination and communication with relevant government agencies such as the Revenue Department, Customs Department, etc., through its tax accounting unit to ensure that the submitted information is accurate, complete, and delivered on time. This enhances transparency in the Company's tax management processes.

Announced on April 1, 2024.

--Ms. Kridchanok Patamasatayasonthi--

(Ms. Kridchanok Patamasatayasonthi)

Managing Director

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