



Tax Policy

บริษัท เอ็น.ดี. รับเบอร์ จำกัด (มหาชน)

N.D. Rubber Public Company Limited



Tax Policy

N.D Rubber Public Company Limited (“**the Company**”) pays attention to tax matters and has an ideology in conducting business with integrity, social responsibility and all groups of stakeholders by providing a strict tax management adhere to the principles of accuracy in accordance with the principles of good corporate governance, as well as determined to contribute to the overall development of the country which is an important part in enhancing the country’s development. The Company therefore has a Tax Policy consisting of 3 pillars as follows:

Tax Code of Conduct

The Company aims to be an organization with valuable growth and tax responsibility to create added value for society by paying taxes properly in accordance with the revenue code and tax laws of all countries in which the Company conducts business and providing accurate and truthful tax information in business operations as well as to maintain good reputation and relationship of the organization with the relevant government tax authorities.

Tax Risk Management

The Company considers tax risks to ensure that tax risks are identified, managed, and reported to the management and our tax positions are supported by relevant laws. The Company will regularly review relevant laws to ensure that emerging risks are addressed.

Tax Transparency

All relevant tax information will be timely submitted to governing authorities and enhancing transparency of our tax affair and has no intention to avoid taxation as well as fulfilling all statutory disclosure requirements on taxation.

In this regard, the Company requires relevant agencies to collect tax documents in an orderly fashion in order to prepare for the officials of the Revenue Department to inspect and fully cooperate in clarifying factual inquiries including monitoring and studying tax benefits or a newly issued deduction under tax law as well as studying the criteria in order to apply for the best benefit to the Company. In addition, setting the transfer price or trading between the Company and/or related persons will adhere to the principle as a transaction with a general trading partner that are not related.



Tax Policy, is considered and approved by the Board of Directors Meeting No. 4/2022 on 10 November 2022.

A handwritten signature in blue ink, consisting of a large, stylized 'P' followed by a horizontal line and a small flourish.

(Mr. Pongsak Swadwan)

**Chairman of the Board of Director
N.D. Rubber Public Company Limited**