



## Plan B Media Public Company Limited

1700, Plan B Tower, New Petchburi Road, Makkasan, Ratchathewi, Bangkok 10400  
Tel.+662 530 8053-6 Fax.+662 530 8057 E-mail: info@planbmedia.co.th Tax ID. 0107556000507  
www.planbmedia.co.th

### Tax Policy

Plan B Media Public Company Limited ("PLANB") has a policy of prioritizing full and timely tax payments as required by law. The accounting and finance department coordinates tax-related matters with relevant authorities.

#### Tax Ethics

1. Compliance with the law:

The company adheres to and complies with all relevant laws, conducts business by international standards, and operates in compliance with the spirit and letter of the law.

2. Organizational integrity:

The tax ethics of the company are based on principles of corporate governance and ethical business practices. The company's operations must be consistent with and adhere to the highest standards of practice.

3. Transfer pricing:

The company pays taxes at a reasonable and arm's length value by the commercial transactions' value. Pricing is determined primarily based on market prices.

4. Tax structure:

The company avoids using aggressive tax structures or improper strategies to create basic tax benefits and minimize taxes.

5. Tax benefits:

The company focuses on utilizing tax benefits lawfully and efficiently, aligning with sustainable and appropriate business decisions and in line with the objectives of the tax system. Tax benefits may include certain tax exemptions during specific periods under the tax policies of the country or region, and they apply to businesses meeting relevant criteria. However, these benefits are considered in conjunction with economic factors only.



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6. Relationship with tax regulatory authorities:

The company respects the government's rights to determine tax structures, rates, and collection mechanisms for each specific country. The company maintains open and constructive communication with tax regulatory authorities to enhance collaboration.

Effective February 14, 2018

- *Pinijsorn Luechaikajohnpan* -

(Pinijsorn Luechaikajohnpan, Ph.D.)

Authorized Director

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