CENTRALPATTANA

Tax Policy

1. Central Pattana has in place transparent, fair, and auditable tax management practices in line with the laws and applicable regulations in each country where it does business. This provides Central Pattana with suitable tax benefits, while supplementing optimal benefits for Central Pattana and its stakeholders.

2. Central Pattana has in place proper planning, investigation, and analysis of tax impacts for its international investment projects before actual investment.

3. Central Pattana has appointed competent parties responsible parties for tax matters to coordinate with and contact public tax agencies and provide factual business tax data.

4. Central Pattana has provide tax payment according to where value is created within the normal course of commercial activity and commit not transfer value created to low tax jurisdictions.

5. Central Pattana has not use the inappropriate tax structure or tax structures that are intended without commercial substance for tax avoidance.

6. Central Pattana has not use the secrecy jurisdictions or "Tax Havens" policy for any tax avoidance, but being served as a channel for funding, while also adding diversity to our operations and minimizing funding source concentration. The company have clearly defined policies for efficient financial management that comply strictly with regulatory requirements.

7. Central Pattana has determine transfer price using the 'arm's-length' principle in case of independent signatories and by reference to market price and contract price which is legally acceptable as the basis for tax payments will be in compliance with the law.

8. Central Pattana has committed to strengthened governance over our tax affairs. The company has regularly reviewed the Tax policy conducted by related management team and certified public accountants before proceeding to Board of Directors approval.