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**Bangkok Chain Hospital Public Company Limited**

**Tax policy**

## **Table of Contents**

|                                  | Page     |
|----------------------------------|----------|
| <b>1. Objectives</b>             | <b>1</b> |
| <b>2. Definitions</b>            | <b>1</b> |
| <b>3. Scope of Enforcement</b>   | <b>1</b> |
| <b>4. Regulations</b>            | <b>1</b> |
| <b>5. Review and Improvement</b> | <b>2</b> |



## **Tax policy**

### **Bangkok Chain Hospital Public Company Limited**

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#### **1. Objectives**

- To demonstrate the Company's and its subsidiaries' commitment to managing tax matters in full compliance with the laws of Thailand and any other countries where the Company and its subsidiaries operate.
- To establish tax policies and practices for all relevant stakeholders to strictly adhere to.

#### **2. Definitions**

**"Company"** refers to Bangkok Chain Hospital Public Company Limited.

**"Subsidiaries"** refers to companies in which Bangkok Chain Hospital Public Company Limited holds, directly and/or indirectly, more than 50% of the shares.

#### **3. Scope of Enforcement**

This policy and practice apply to the business operations of Bangkok Chain Hospital Public Company Limited and its subsidiaries.

#### **4. Regulations**

5.1 Conduct business with an appropriate tax structure that aligns with the transactions of the Company and its subsidiaries.

5.2 Adhere to and comply with the tax laws and regulations of Thailand and other countries where the Company and its subsidiaries operate. Emphasize accurate and complete tax practices, ensure timely tax payments, appoint responsible personnel for tax matters, and coordinate with government authorities openly and transparently to provide accurate and timely information.

5.3 Refrain from profit shifting to low-tax jurisdictions, engaging in improper tax planning, or operating in tax haven jurisdictions for tax avoidance.

5.4 Comply with the transfer pricing laws of Thailand and other countries where the Company and its subsidiaries operate for related-party transactions, to ensure that such transactions are transparent and consistent with the Arm's Length Principle.

## **5. Review and Improvement**

The Audit Committee oversees this Tax Policy and shall be reviewed at least once a year or whenever significant changes affecting business operations occur, to ensure its alignment with the Company's practices and compliance with relevant rules, regulations, and applicable laws. Any amendments must be approved by the Board of Directors and communicated clearly throughout the organization.

This Tax Policy shall take effect from January 13, 2025, in accordance with the resolution of the Board of Directors' Meeting No. 1/2025, held on January 13, 2025.