



Tax Compliance Approach

Crown Seal Public Company Limited (“The Company”) contributes meaningfully to Thailand’s economy through our tax payments. We recognize our responsibility to investors, governments, employees, and the local communities we serve. Paying and collecting taxes is a keyway we uphold this commitment.

Our tax strategy aligns with the Company’s vision of leading the industry with high-quality, innovative caps and packaging that maximize consumer benefits while prioritizing food safety and sustainability.

We are committed to compliance, transparency, and open dialogue with all stakeholders, including governments and civil society. Our approach reflects the Company’s core values and principles. We prepare and file all required tax returns, ensuring complete, accurate, and timely disclosures to the relevant revenue authorities.

We do not engage in transactions solely designed to create a tax benefit that exceeds a reasonable interpretation of applicable tax rules, including legislation, regulations, or treaties. Moreover, we seek to develop cooperative relationships with tax authorities based on mutual respect, transparency, and trust. When misunderstandings of fact or law arise, we work collaboratively with tax authorities to identify the issues and explore options for resolution.

When we accept tax incentives offered by a government authority to support investment, employment, and economic development, we ensure they are implemented as intended within the relevant statutory, regulatory, or administrative framework. We only utilize tax incentives that align with our business and operational objectives and require economic substance.

Announced on May 8, 2025

(Mr. Opart Dhanvarjor)

President