



Tax Policy

Advanced Info Service Plc.

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Advanced Info Service Plc. (the “Company”) realizes that its tax contributions play an important role for the communities in which it operates and are an essential element of its sustainable development. Therefore, the Company has adopted the following principles to operate the business.

Compliance

The Company acts in accordance with all applicable tax laws and regulations, and aims to adhere both the letter and the spirit of the tax laws.

Transfer pricing

The Company aims to pay an appropriate amount of tax according to where value is created within the normal course of business. Any transfer pricing is always calculated using the ‘arm’s length’ principle.

Structure

The Company does not use contrived or abnormal tax structures that are intended for tax avoidance.

Tax havens

Secrecy jurisdictions or so-called ‘tax havens’ are not used for tax avoidance.

Transparency

The Company’s tax disclosure is made in accordance with applicable regulations as well as applicable reporting requirements and standards.

Relationship with tax authorities

The Company seeks an open and constructive dialog with tax authorities on the basis of all the relevant facts and circumstances.

Group policy adoption

The Company encourages and supports all the companies in the group to adopt or comply with this policy.

The Accounting Department is responsible for reviewing and updating this policy.

This policy became effective on May 4, 2018.



(Mr. Somchai Lertsutiwong)
Chief Executive Officer