



Tax Policy

Metro Systems Corporation Public Company Limited



PRINCIPLE

Metro Systems Corporation Public Company Limited is committed to tax management in accordance with international standards and relevant laws. This includes the lawful utilization of tax incentives and the proper implementation of tax structures without engaging in tax avoidance. The Company adheres to the principles of accuracy, transparency, and accountability to maximize efficiency for all stakeholders, and to ensure that tax planning and practices are aligned across the organization. Accordingly, the Tax Policy has been established as follows:

GUIDELINES

1. In conducting tax-related practices, the Company complies with the provisions of the Revenue Code and relevant tax laws applicable to its business operations.
2. Tax filing, submission, and refund claims shall be executed accurately and within the legally prescribed timelines, reflecting transparency in all tax-related operations.
3. All transactions shall be conducted in accordance with international standards and relevant legal frameworks.
4. Intercompany transactions within the Group must adhere to the Arm's Length Principle, reflecting terms that independent parties would agree upon in good faith under normal commercial practices.
5. Tax implications shall be thoroughly evaluated for new investment projects or transactions to determine applicable tax incentives or tax exemptions. This ensures alignment with business activities and strategies in full compliance with the law, thereby maximizing efficiency for all stakeholders.
6. Continuous professional development shall be provided to personnel responsible for tax matters, enabling practitioners to enhance their knowledge and execute tax operations accurately and efficiently.



Tax Coordination

1. Qualified tax personnel possessing requisite knowledge and taxation skills shall be designated to liaise with tax regulatory authorities transparently, providing accurate tax information that reflects the actual business facts.
2. Tax training and advisory services shall be provided to employees within the Group and related departments to ensure compliance with tax laws and to foster efficient tax operational processes.

REVIEW OF THE POLICY

The Company will regularly review Tax Policy to ensure that it remains aligned with and complies with legal requirements and regulations.

Tax Policy has been approved by the Company's Board of Directors

