



บริษัท ทางยกระดับดอนเมือง จำกัด (มหาชน)
Don Muang Tollway Public Company Limited

40/40 ถนนวิภาวดีรังสิต แขวงสนามบิน
เขตดอนเมือง กรุงเทพมหานคร 10210
โทร : (66) (02) 792-6500
โทรสาร : (66) (02) 552-8065
เลขทะเบียน บมจ. 0107537001129



ISO9001, ISO14001 CERTIFIED

40/40 Viphavadi Rangsit Road,
Sanambin, Don Muang, Bangkok 10210
Tel.: (66) (02) 792-6500
Fax.: (66) (02) 552-8065
Plc Registration No. 0107537001129

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Office of Managing Director

Tax Policy

Don Muang Tollway Public Company Limited (“the Company”) has established this Tax Policy to ensure efficient tax management. The policy aims for accurate, complete, and transparent tax compliance in accordance with governmental tax guidelines. It ensures full adherence to relevant tax laws, lawful utilization of tax benefits, and proper tax structuring without tax evasion. The Company also conducts tax planning to maximize value for all stakeholders in alignment with principles of good governance and business ethics. The Company sets forth this Tax Policy as a guideline for employees in carrying out tax-related responsibilities, as follows:

1. Tax Planning and Operational Approach

- Manage tax affairs to maximize shareholder value through lawful tax compliance while preserving the Company's reputation and fostering good relationships with relevant government authorities.
- Ensure timely tax filing and payment in accordance with legal deadlines, and manage tax payments and refunds efficiently with consideration for the Company's liquidity.
- Assess tax implications related to new investment projects or business transactions, to be carried out by the Company's tax function.
- Engage qualified and specialized tax advisors for specific issues to ensure full legal compliance.
- Avoid any intentional or willful misconduct aimed at tax evasion.
- Disclose the Tax Policy to stakeholders, including disclosure of corporate income tax information in the Company's financial reports in accordance with financial reporting standards.

- Establish and regularly review tax practices to ensure compliance with all applicable tax laws and regulations on yearly basis.

2. Tax Risk Management

- Ensure that tax practices comply with all relevant laws and regulations, focusing on accuracy based on the matter of fact and proper approval procedures to mitigate risks.
- Manage tax risk through internal and external audits and assess effectiveness using defined key performance indicators to achieve the highest efficiency.
- Regularly review applicable tax laws and assess impacts from changes in government tax policies or practices to proactively manage and ensure that the potential risks have been mitigated.
- Provide tax knowledge and consultation to employees across relevant departments to ensure proper tax compliance.
- Support and encourage tax-related personnel to attend external training or seminars conducted by regulatory tax agencies on a regular basis.

3. Utilization of Tax Incentives

- Make use of tax incentives in accordance with legal entitlements and requirements to support investments and stimulate the national economy in line with government policies and the Company's tax strategy.

4. Tax Coordination with Government Agencies

- Assign tax responsibilities to individuals with proper tax and business expertise. Coordination with government agencies must be conducted solely by the designated tax personnel.
- Responsible tax personnel must comply with this Tax Policy, provide accurate and factual tax information, act in accordance with legal procedures, and maintain constructive relationships with regulatory authorities.

As approved by the Company's Board of Directors Meeting on August 10, 2022

Don Muang Tollway Public Company Limited

-Signature-

(Mr. Sakda Panwai)

Managing Director