

# Tax Management Guideline

## 1. Objective

Bound and Beyond Public Company Limited (the “Company”) establishes this Tax Management Guideline to ensure proper, transparent, and responsible tax practices. The guideline complies with relevant laws and international standards in every country where the Company operates. It aims to support good corporate governance, business credibility, and long-term sustainable growth.

## 2. Guiding Principles

### 2.1 Compliance with Tax Laws

The Company is committed to complying with all applicable tax laws, rules, and regulations in every jurisdiction in which it operates. Tax processes are regularly reviewed and updated to align with new and changing legal requirements in a timely manner.

### 2.2 Proper Utilization of Tax Incentives

The Company exercises its legal rights to claim tax incentives correctly, appropriately, and with due care. The Company avoids tax structures or arrangements that may be considered as tax evasion or contrary to the spirit of the law.

### 2.3 Transparent and Responsible Tax Planning

The Company engages in tax planning with transparency and accountability, focusing on long-term value creation for the organization and its stakeholders. External experts are consulted when necessary, and aggressive tax strategies that may damage the Company’s reputation or conflict with laws are avoided.

### 2.4 Tax Risk Management

The Company implements effective systems to identify, assess, and manage tax risks. Internal controls and governance frameworks are in place, along with ongoing tax audits, to minimize potential risks and ensure compliance.

### 2.5 Tax Reporting and Disclosure

The Company ensures tax reporting is accurate, complete, and submitted within required timelines in accordance with applicable laws. Tax-related information is disclosed to relevant authorities transparently to foster public and regulatory trust.

### 2.6 Development and Training of Personnel

The Company prioritizes building tax knowledge and skills among relevant personnel, especially in accounting, finance, and tax planning functions. This ensures efficient operations and full compliance with tax regulations.

## 3. Enforcement

This Tax Management Guideline forms part of the Company’s corporate governance and business ethics policies and is effective from **January 1, 2025** onward.