



Tax Policy

Effective from 19 September 2025

Tax Policy

Precise Corporation Public Company Limited (“the Company”) and its subsidiaries recognizes the importance of effective tax management that is accurate, transparent, and verifiable. This is to strengthen the confidence of shareholders and all stakeholders, and to support sustainable growth. Therefore, the Company has established the following tax policy

1. Compliance with Tax Laws and Regulations

The Company strictly complies with the Revenue Code and all relevant tax laws applicable to its business operations, including the accurate and proper filing and remittance of taxes or claims for tax refunds within the prescribed period. The Company also avoids any actions that may result in penalties or surcharges, both in Thailand and in other countries where the Group operates.

2. Transfer Pricing and Intra-group Transactions

The Company complies with transfer pricing regulations for transactions conducted between related parties, ensuring that such transactions are transparent and in accordance with the Arm’s Length Principle.

3. Appropriate Utilization of Tax Benefits

The Company makes proper and efficient use of tax incentives and exemptions in a sustainable and appropriate manner, to maximize benefits for the Company and its stakeholders. This is carried out in line with the principles of good corporate governance and the Company’s code of business ethics.

4. Tax Risk Management

The Company carefully considers tax implications when undertaking new investment projects or complex transactions that may involve tax issues. Communication and consultation with relevant tax authorities are conducted, and external tax advisors or experts are engaged where necessary, to minimize potential risks and impacts and to ensure alignment with the Company’s business practices.

5. Personnel Development and Policy Review

The Company provides regular training to enhance the knowledge and capabilities of its personnel. The policy should be reviewed every year when there are changes in relevant laws or the business environment.