

## SCGP Taxes to Government and Local Government Authorities 2023-2024

Unit : Million Baht	Year	Country								
		Thailand	Vietnam	Indonesia	Netherlands	Philippines	Spain	UK	Malaysia	Consolidated
Revenue from sales <sup>1</sup>	2023	72,407	20,904	20,090	7,166	3,068	2,270	1,809	1,390	129,398
	2024	<b>73,039</b>	<b>22,615</b>	<b>19,192</b>	<b>7,507</b>	<b>3,911</b>	<b>2,403</b>	<b>2,588</b>	<b>1,266</b>	<b>132,784</b>
Profit (loss) before tax <sup>2</sup>	2023	7,755	2,072	(1,710)	(518)	(449)	153	208	20	6,543
	2024	<b>7,601</b>	<b>1,992</b>	<b>(3,039)</b>	<b>(510)</b>	<b>(260)</b>	<b>138</b>	<b>159</b>	<b>22</b>	<b>4,439</b>
Reported tax expense (income)	2023	1,383	361	(353)	(133)	3	35	54	-	1,153
	2024	<b>1,323</b>	<b>486</b>	<b>(587)</b>	<b>(132)</b>	<b>2</b>	<b>41</b>	<b>47</b>	<b>(8)</b>	<b>825</b>
Effective tax rate (%) <sup>3</sup>	2023	18%	17%	21%	26%	1%	23%	26%	-	18%
	2024	<b>17%</b>	<b>24%</b>	<b>19%</b>	<b>26%</b>	<b>1%</b>	<b>30%</b>	<b>30%</b>	<b>-36%</b>	<b>19%</b>
Headline CIT tax rate (%)		20%	20%	22%	26%	25%	25%	25%	24%	N/A
Cash taxes paid (received)	2023	924	199	135	24	32	39	53	-	1,382
	2024	<b>1,425</b>	<b>414</b>	<b>(10)</b>	<b>9</b>	<b>18</b>	<b>41</b>	<b>51</b>	<b>-</b>	<b>1,954</b>
Cash tax rate (%)	2023	12%	10%	8%	5%	7%	25%	25%	-	21%
	2024	<b>19%</b>	<b>21%</b>	<b>-0.3%</b>	<b>2%</b>	<b>7%</b>	<b>30%</b>	<b>32%</b>	<b>-</b>	<b>44%</b>
Additional information: Total liability of taxes to government and local government authorities										
Corporate income tax	2023	1,383	334	34	-	-	44	39	-	1,844
	2024	<b>1,259</b>	<b>359</b>	<b>23</b>	<b>-</b>	<b>3</b>	<b>43</b>	<b>50</b>	<b>-</b>	<b>1,751</b>
Property tax	2023	44	-	-	-	72	1	12	-	129
	2024	<b>47</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>67</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>142</b>
Specific business tax	2023	6	-	-	-	11	-	11	-	28
	2024	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>17</b>
Others taxes	2023	-	22	27	-	1	2	-	-	52
	2024	<b>1</b>	<b>32</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>73</b>
Total taxes	2023	1,433	356	61	-	84	47	62	-	2,053
	2024	<b>1,307</b>	<b>391</b>	<b>61</b>	<b>7</b>	<b>77</b>	<b>45</b>	<b>81</b>	<b>-</b>	<b>1,983</b>

<sup>1</sup> Revenue from sales base on countries in which SCGP operates

<sup>2</sup> Represent profit (loss) before share of profit of associates and income tax expense

<sup>3</sup> Calculated from reported tax expense (income) divided by profit (loss) before tax

In 2024, SCGP recognized income tax expenses amounted to 825 Million Baht in consolidated financial statement and the calculated effective rate was 19%. The lower tax rate comparing to the corporation income tax rate in each country was mainly from tax privileges. Total tax paid to government and local government authorities for the year 2024 amounted to 1,983 Million Baht.