

## Tax Reporting and Effective Tax Rate

### Taxes to Government and Local Government Authorities

Unit : MB	Year	Country					
		Thailand	Vietnam	Indonesia	Cambodia	Philippines	Consolidated
Number of employees	2019	34,520	8,342	8,407	646	1,076	54,224
	2020	33,148	8,096	5,593	656	1,067	49,754
Revenue from sales <sup>2</sup>	2019	357,061	35,456	23,909	7,909	5,315	437,980
	2020	316,483	34,328	28,992	7,901	4,220	399,939
Profit (Loss) before Tax <sup>3</sup>	2019	23,073	3,254	(1,099)	1,878	297	27,731
	2020	31,283	3,907	(2,873)	2,107	105	33,653
Reported Taxes	2019	4,790	613	411	219	65	6,167
	2020	5,147	673	(382)	224	65	5,809
Effective Tax Rate (%) <sup>4</sup>	2019	21%	19%	N/A	12%	22%	22%
	2020	16%	17%	13%	11%	62%	17%
Headline CIT Tax Rate (%)		20%	20%	22%	20%	30%	N/A
Cash Taxes Paid	2019	4,341	612	656	252	201	6,121
	2020	3,665	731	301	221	103	5,094
Cash Tax Rate (%)	2019	19%	19%	N/A	13%	68%	22%
	2020	12%	19%	N/A	10%	98%	15%
Additional information: Total liability of taxes to government and local government authorities							
Corporate Income Tax	2019	4,086	628	421	193	153	5,553
	2020	5,570	684	233	179	59	6,821
Property Tax	2019	205	1	2	-	32	255
	2020	47	1	4	-	32	89
Specific Business Tax	2019	2	-	15	0.1	29	47
	2020	1	-	4	0.3	31	37
Others Tax	2019	20	164	16	0.1	0.1	289
	2020	17	151	52	0.1	0.3	243
Total Taxes	2019	4,313	793	454	193	214	6,143
	2020	5,636	836	294	179	122	7,190

<sup>1</sup> Thailand, Vietnam, Indonesia, Cambodia, and Philippines represents more than 90% of consolidated financial values related to Tax reporting including revenues, Profit (loss) before tax, Corporate Income tax, and Cash tax paid

<sup>2</sup> Revenue from sales base on countries in which SCG operates

<sup>3</sup> Represent profit before share of profit of joint ventures and associates and income tax expense

<sup>4</sup> Calculated from reported taxes divided by profit before tax

Reason on CIT tax rate which is lower than headline CIT tax rate of each country

Country	Explanation
Thailand	Lower CIT from tax privilege
Vietnam	Lower CIT from tax privilege
Indonesia	Group-wide net operating losses and the reduction of corporate income tax rates
Cambodia	Lower CIT from tax privilege

In 2020, SCG recognized income tax expenses amounted to 5,809 Million Baht in consolidated financial statement and the calculated effective tax rate was 17%. The lower tax rate comparing to the corporation income tax rate in each country was mainly from tax privileges and the reduction of deferred tax of subsidiaries in Indonesia from the change in the corporate income tax rate from 25% to 22% in 2020 and 2021, and to 20% in 2022 onward. Total tax paid to government and local government authorities for the year 2020 amounted to 7,190 Million Baht.