

BOI Promotional Privileges

Some of the Company's subsidiaries have been granted promotional privileges from Thailand's Board of Investment (BOI) or from the Special Economic Zones (SEZ) Act of the Republic of the Union of Myanmar in the Thilawa SEZ. These include tax privileges, such as exemption of import duties on machinery and equipment and the corporate income tax exemptions, as shown below.

Project	Date certificate received	Tax privilege expiration date	Tax privileges
Manufacturing of glass bottles	3 March 2014	2 October 2027	8 years from commercial commencement date; receives income tax deduction under Section 35 (1) at a rate of 50% for a further 3 years.
Research and Development	27 March 2019	31 March 2027	8 years from commercial commencement date; does not receive income tax deduction under Section 35 (1)
Manufacturing of beverage (Myanmar)	16 June 2018	Year 5: 14 July 2025 Year 10: 14 July 2030	Year 1 – 5: Full exemption of income tax from the commercial commencement date Year 6 – 10: Income tax deduction at the rate of 50% Year 11 – 15: Income tax deduction at the rate of 50% if there is additional investment, according to the specified conditions
Manufacturing of electricity from solar energy (Phra Nakhon Si Ayutthaya)	17 April 2024	31 May 2032	8 years from commercial commencement date; does not receive income tax deduction under Section 35 (1)
Manufacturing of electricity from solar energy (Saraburi)	17 April 2024	31 May 2032	8 years from commercial commencement date; does not receive income tax deduction under Section 35 (1)