

Tax Strategy & Governance

The company commits to comply with all tax laws and regulations in its countries of operation and not to use secrecy jurisdictions or so-called "tax havens" for tax avoidance. The adoption of a formal tax policy serves to guide company practices and provide investors, regulators, and other external stakeholders and disclosures 2-years comparative information as below and also within the financial statement in this report.

Parameters	2022	2023	2024
Number of employees (Person)	71,591	64,645	73,268
Revenue (Baht)	469,131,439,242	489,949,167,345	512,041,888,147
Profit (Loss) before tax (Baht)	10,410,668,467	11,133,839,204	13,570,923,194
Income tax accrued (Current year) (Baht)	951,189,844	971,087,422	1,079,071,579
Income tax paid (Baht)	3,635,698,357	3,345,399,017	2,901,796,214
Earnings before Tax (Baht)	10,410,668,467	11,133,839,204	13,570,923,194
Reported Tax (million Baht)	2,728,827,225	2,534,760,158	3,026,147,516
Cumulative acceptable adjustment	0	0	0
Cash Taxes Paid (Baht)	3,635,698,357	3,345,399,017	2,901,796,214

Primary activities	Names of all the resident entities:
Wholesale Business(Makro)	Makro ROH Company Limited, ARO Commercial Company Limited, Makro (Guangzhou) Food Company Limited, Guangzhou Huadu Makro Food Supermarket Company Limited, CP Wholesale India Private Limited, Makro (Cambodia) Company Limited
Foodservice	Siam Food Services Limited, Indoguna Vina Food Service Company Limited, Indoguna (Cambodia) Company Limited, Indoguna (Singapore) Private Limited, Indoguna Dubai Limited Liability Company, Indoguna Lordly Company Limited, Just Meat Company Limited, Maxzi The Good Food Restaurant & Cafe Limited Liability Company, Maxzi Global FZCO, Indoguna Muscat Limited Liability Company
Retail Business (Lotus's)	C.P. Retail Development Company Limited, Lotus's Store (Thailand) Company Limited, Lotuss Stores (Malaysia) Sdn Bhd, Ek-Chai Distribution System Company Limited, Lotus's Mobile (Thailand) Company Limited, Retail Properties Company Limited, Lotus's Money Service Company Limited, Synergistic Property Development Company Limited, Sukhumvit Mixed-Use Company Limited, Sukhumvit Living Company Limited, Lotus's Retail Growth Freehold and Leasehold Property Fund