Public Country by Country Report (on income tax information)

Introduction

This EU Public Country-by-Country Report presents income tax information of the Group in accordance with Directive 2013/34/EU, as amended by Directive (EU) 2021/2101.

The report has been prepared based on the consolidated financial statements of the Ultimate Parent Entity and provides an overview of the Group’s activities, revenues, profits and taxes across the jurisdictions in which it operates.

Section 1. General information

Name of ultimate parent of group / of standalone company	The Siam Cement Public Company Limited
Country of registered office of ultimate parent undertaking	The Kingdom of Thailand
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	THB
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Xplore S.r.l., Viale delle Industrie III Trav. SNC - Zona Industriale ASI - 81032, Carinarom (CE), Italy
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Belgium	BE	309914000	-23586000	815000	-3798000	152668000	8
Ireland	IE	24048000	5135000	2165000	682000	42097000	0
Italy	IT	142572000	21772000	3056000	4608000	181759000	15
Netherlands	NL	9691501000	-442504000	14424000	-4411000	339887000	307
Norway	NO	600587000	-11175000	0	0	310175000	84
Portugal	PT	892844000	-99111000	11509000	-16953000	821733000	89
Spain	ES	3321703000	107456000	42932000	27664000	1103565000	240
Vietnam	VN	73055254000	-9073723000	954825000	1008740000	-9997760000	14788
All other tax jurisdictions (aggregated basis)							
		812142543000	14153840000	2637535000	3840560000	373542333000	36975

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Belgium	BE	Kras Belgium B.V.	Plastic recycling activities.
Ireland	IE	Law Print & Packaging Management Limited (IE)	Provision of packaging solutions.
Italy	IT	Xplore S.R.L. Bicappa Lab S.r.L.	Provision of research and development services; and manufacturing and distribution of medical supplies and labware.
Netherlands	NL	Recycling Holding Volendam B.V. Kras Investments B.V. Krasgroup Vastgoed B.V. Kras Gemert B.V. Kras Hoek van Holland B.V. Kras Polymers B.V. Kras Recycling B.V. Peute Recycling B.V. Peute Papierrecycling B.V. Peute Plasticrecycling B.V. Peute Recycling International B.V. Peute Investments B.V. Infiniplast B.V.	Plastic and packaging materials recycling activities; and holding activities.
Norway	NO	SENFI Norway AS Norner AS Norner Research AS SCGN AS	Provision of research and development and technology services, including licensing; and holding activities.
Portugal	PT	Sirplaste - Sociedade Industrial de Recuperados de Plástico, S.A. Peute Portugal, Unipessoal Lda	Plastic and packaging materials recycling activities.
Spain	ES	Peute Recycling Spain S.L. Deltalab Global, S.L. Deltalab, S.L. Keylab, S.L.U. Envases Farmaceuticos, S.A. Nirco, S.L. Equilabo Scientific, S.L.U.	Packaging materials recycling; manufacturing and distribution of medical supplies, labware and instruments; and holding activities.
Vietnam	VN	Vietnam Construction Materials Joint Stock Company	Manufacturing, sales and distribution of cement, building materials, ceramics,

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
		Song Gianh Cement Joint Stock Company Mien Trung Cement One Member Company Limited Danang Cement One Member Company Limited Phu Yen Cosevco Cement Company Limited Buu Long Industry and Investment Joint Stock Company SCG Concrete Roof (Vietnam) Co., Ltd. Prime - Ngoi Viet Joint Stock Company SCG Cement-Building Materials Vietnam Limited Liability Company SCG International Corporation Vietnam Co., Ltd. Unify Smart Tech Joint Stock Company SCG Home Vietnam Co., Ltd. Prime Group Joint Stock Company Prime Trading, Import and Export One Member Limited Liability Company Prime - Tien Phong Joint Stock Company Prime - Vinh Phuc Joint Stock Company Ceramic Research Institution Prime Pho Yen Joint Stock Company Prime - Yen Binh Joint Stock Company Prime - Truong Xuan Joint Stock Company Prime Thien Phuc Joint Stock Company Prime Dai An Joint Stock Company Prime Dai Viet Joint Stock Company Prime Phong Dien Joint Stock Company Prime Dai Loc Joint Stock Company Prime Hao Phu Joint Stock Company V Ceramic Mekong Delta Limited Liability Company Prime Dai Quang Joint Stock Company REPCO NEX (Vietnam) Company Limited Long Son Petrochemicals Co., Ltd. Chemtech Co., Ltd. Viet-Thai Plastchem Co., Ltd. TPC Vina Plastic and Chemical Corporation Ltd. Binh Minh Plastics Joint Stock Company North Binh Minh Plastics Limited Company Go-Pak Vietnam Limited Go-Pak Paper Products Vietnam Company Limited Go-Pak International Company Limited	chemicals, packaging products; international trading; engineering and plant services; and holding activities.

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
		Duy Tan Plastics Manufacturing Corporation Joint Stock Company Duy Tan Long An Co., Ltd. Duy Tan Precision Mold Co., Ltd. Mata Plastic Co., Ltd. Duy Tan Binh Duong Plastics Co., Ltd. Vina Corrugated Packaging Company Limited Starprint Vietnam Joint Stock Company Vina Kraft Paper Co., Ltd. Bien Hoa Packaging Joint Stock Company Tin Thanh Packing Joint Stock Company New Asia Industries Co., Ltd. AP Packaging (Hanoi) Co., Ltd. Packamex (Vietnam) Co., Ltd. SCG Accounting Services Co., Ltd. - Thailand PE SCG Vietnam Co., Ltd. SCG CLEANERGY VIETNAM LIMITED LIABILITY COMPANY	

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	**Information omitted, other tax jurisdictions**	**Explanation of reason for omission of information**
None.	None.	
Disclosure of information omitted for previous financial years		
Not applicable.		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
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Conclusion

This report is prepared based on the consolidated financial statements of the Ultimate Parent Entity.

The reporting currency used in this report is Thai Baht (THB), which is the presentation currency of the consolidated financial statements.

All monetary amounts presented in this report are rounded to the nearest thousand Thai Baht (THB) for presentation purposes. As a result, the figures displayed may include trailing zeros and should be interpreted as amounts in THB.

The information presented for each tax jurisdiction is derived from the aggregation of financial data of individual entities within that jurisdiction, using the same data set as that used in the preparation of the consolidated financial statements. Amounts are not presented on a jurisdictional consolidated basis and do not reflect the elimination of intra-group transactions within each jurisdiction.

In accordance with Directive (EU) 2021/2101, the information is presented separately for each Member State of the European Union (EU) and, where relevant, for jurisdictions within the European Economic Area (EEA), as well as for each jurisdiction included in Annex I and Annex II. The remaining jurisdictions are presented on an aggregated basis under “All other tax jurisdictions (aggregated basis)”.

For the purposes of Section 2, revenues comprise total revenues, including revenues from related-party and unrelated-party transactions, excluding dividends received from affiliated undertakings.

Profit (loss) before income tax represents the accounting profit or loss before income tax expense.

Income tax paid (on a cash basis) refers to the amount of income tax actually paid during the financial year.

Income tax accrued represents the current tax expense recognised for the financial year.

Accumulated earnings refer to retained earnings at the end of the relevant financial year.

The number of employees is presented on a full-time equivalent basis.