

Tax Reporting and Effective Tax Rate

Taxes to Government and Local Government Authorities

Unit : Million Baht	Year	Country					
		Thailand	Vietnam	Indonesia	Cambodia	The Philippines	Consolidated
Number of employees	2021	32,172	14,920	8,101	699	1,224	58,283
	2022	31,798	14,743	7,863	752	1,561	57,814
Revenue from sales ¹	2021	417,118	46,134	43,608	7,729	5,995	530,112
	2022	433,813	55,454	45,037	8,756	6,564	569,609
Profit (Loss) before Tax ²	2021	42,230	3,344	1,135	1,759	720	46,093
	2022	10,367	2,721	(535)	1,400	305	11,672
Reported Taxes	2021	7,152	542	748	202	193	8,900
	2022	3,345	674	140	328	77	4,650
Effective Tax Rate (%) ³	2021	17%	16%	66%	11%	27%	19%
	2022	32%	25%	N/A	23%	25%	40%
Headline CIT Tax Rate (%)		20%	20%	22%	20%	25%	N/A
Cash Taxes Paid	2021	7,707	819	820	164	167	9,834
	2022	6,440	637	479	216	147	8,103
Cash Tax Rate (%)	2021	18%	24%	72%	9%	23%	21%
	2022	62%	23%	N/A	15%	48%	69%
Additional information: Total liability of taxes to government and local government authorities							
Corporate Income Tax	2021	6,303	631	632	195	186	8,034
	2022	4,498	819	253	316	89	6,072
Property Tax	2021	21	1	7	0.02	31	63
	2022	198	1	6	0.05	29	246
Specific Business Tax	2021	3	0.01	5	0.1	26	33
	2022	7	0.38	6	0.1	30	49
Others Tax	2021	24	191	76	0.5	4	299
	2022	24	239	48	0.6	4	318
Total Taxes	2021	6,350	823	720	196	247	8,430
	2022	4,727	1,059	312	317	153	6,685

¹ Revenue from sales base on countries in which SCG operates

² Represent profit before share of profit of joint ventures and associates and income tax expense

³ Calculated from reported taxes divided by profit before tax

In 2022, SCG recognized income tax expenses amounted to 4,650 Million Baht in consolidated financial statement and the calculated effective tax rate was 40%. The higher tax rate comparing to the corporation income tax rate in each country was mainly from some companies had loss for this year and was not recorded deferred tax asset. Total tax paid to government and local government authorities for the year 2022 amounted to 6,072 Million Baht.