

Charitable & Sponsorship Practice

The company has a policy to help, donate and support any charitable foundations or organizations; which shall be done on behalf of the company with clear, transparent and lawful objective, not in breach of morality and not causing damage to the overall society. Such donation or support must be proved irrelevant to reciprocal interests for any persons or organizations. This is except for any generally traditional declaration of honors, such as showing the corporate logo or announcing the company's name at a venue or on media for public relations. Also, such donation or support must not be a channel of corruption, indirect bribery or acquisition of business advantages. As a result, the company defines the guidelines on donation and sponsorship as follows: -

1. Charitable Practice

Charitable donation is an activity which might have risk of payment which can be claimed or a way for bribery or corruption. Therefore, to prevent donation with hidden objective, the company determines the guidelines on charitable donation as follows: -

- 1.1 The charitable donation is an act of donating money, objects or any other interests to a person or juristic person established as association, public foundation/organization, temple, hospital, educational institute, organization beneficial to the society, etc., according to the Provisions of Section 65 Ter (3) of the Revenue Code. (Please check from www.rd.go.th or with the Financial & Accounting Department.)
- 1.2 It is prohibited to donate or pay money directly to a government official or any persons, except that the letter of requesting donation clearly specifies such details and the written evidence of the donation is provided.
- 1.3 The charitable donation shall be proved that the activity is organized according to the charitable project's objective; the operation is supported to achieve the project's objective; the society actually receives interests; or the operation is done pursuant to the objective of social responsibility.
- 1.4 The charitable donation on personal behalf can be made, but not involves with or causes any questions whether it is a fraud for interests.

2. Sponsorship Practice

Sponsorship is a method of promoting the company's business, logo or reputation. Such sponsorship might have a hidden objective by using a charitable sport or charitable organization as puppets for business advantages. As a result, the company defines the guidelines on provider of sponsorship as follows: -

- 2.1 The sponsorship is an act of giving money or assets to a person, customer, business partner, association, foundation, charitable organization or non-profit organization with the objective to promote the company's brand or reputation which is beneficial to establishment of business creditability, strengthening of business relationship and appropriateness of opportunity.
- 2.2 The sponsorship shall not lead to any offers or promises to gain any interests relevant to bribery or corruption, in a direct or indirect manner.

- 2.3 In case of providing sponsorship for any projects, it must be proved that an operation is carried out to achieve the project's objective; the operation is lawful and not in breach of morality and tradition; and the operation does not persuade any persons to commit misconduct.
- 2.4 It is prohibited to pay money or provide assets directly to a government official or any persons, except that the letter of requesting sponsorship clearly specifies such details and the written evidence of the sponsorship is provided.

3. Approval Process

The process to request approval of charitable donation and sponsorship can be executed as appropriate, with the objective pursuant to the company's anti-corruption policy. The process is defined as follows: -
(The process to request for charitable donation and sponsorship is specified in the annex 4)

- 3.1 The department requesting money for charitable donation or sponsorship shall make a memorandum and propose it for approval in accordance with the company's authority regulations, stating a clear objective and attaching verifiable evidence.
- 3.2 In the event that a director makes a donation or provides sponsorship, informed by the director through the company secretary, the operation department shall handle the approval process in accordance with the company's authority regulations.
- 3.3 To request for approval, the following details and documents shall be presented: -
- Name of the requesting department
 - Name of the organization / place requesting for donation / sponsorship
 - Reason and necessity of request for donation / sponsorship
 - Start and end time of the activity
 - Value of the objects / money for donation / sponsorship
- 3.4 In case of supporting the donation / sponsorship with the company's products or assets, such products or assets should be efficient and usable; and shall be withdrawn in accordance with the company's operational process.
- 3.5 In case of supporting the donation / sponsorship with other objectives apart from the company's products or assets, the operation shall be carried out in accordance with the company's procurement regulations.
- 3.6 The department requesting money for charitable donation or sponsorship shall ask for a certificate of donation, receipt or any other documents from the agency or organization requesting for donation / sponsorship as evidence of the donation / sponsorship. A certificate of donation, receipt or any other documents as evidence of withdrawing money shall be submitted to the financial and accounting department to ensure that the donation / sponsorship is not used as a channel for corruption.

- 3.7 In the event that the company notices or gets information from a government agency that those receiving the donation / sponsorship commits corruption, the company will halt such support immediately.

4. Approval Process for Charitable or Sponsorship Contribution

1.4 Approval Process for Charitable and Sponsorship

