TCM Corporation Public Company Limited

Guidelines for Practices in Receiving Gifts, Entertainment, Services, or Any Other Benefits

The Company has established guidelines for practices regarding the acceptance of gifts, entertainment, services, or any other benefits to align with the Anti-Corruption Policy prescribed by the Board of Directors. To ensure that operations are carried out according to the objectives with orderliness and transparency, the following guidelines have been established:

(1) Employees at all levels, their families, friends, and/or acquaintances are prohibited from soliciting or receiving gifts, entertainment, services, or any other benefits from contractors, subcontractors, customers, sub-customers, vendors/sellers, joint venture partners, or any stakeholders of the Company under any circumstances, whether personally or for a group. This applies to cases that may influence unfair work decisions, cause bias, lead to embarrassment, create unfairness toward other involved parties, or result in a conflict of interest, except for items received in accordance with the reasons and cases specified in sections (2) and (3).

(2) Acceptance is permitted on behalf of the Company by persons assigned, authorized, or acting as Company representatives. These may stem from sales promotions, reward activities, or other programs by business partners, vendors/sellers, or others intended for the Company or its representatives. Once received, such items must be handed over to the Human Resources Manager for further action.

(3) In cases where items are received for any reason, such as out of respect, to maintain good relations, or in any case deemed received in good faith, the following actions must be taken:

(3.1) Cash or checks are strictly prohibited, except when received correctly according to section (2).

(3.2) Consumable items that would perish if kept for more than 7 days, such as fresh food, fruit, or fresh juice, may be accepted.

(3.3) Souvenirs or mementos produced for general distribution with an approximate value not exceeding 3,000 Baht may be accepted. If the value is higher, it must be reported to the supervisor and handed over to the Human Resources Manager for further action.

(4) Department managers of relevant units shall collect and submit items to the Human Resources Department to prepare a report for the Chief Executive Officer's acknowledgment. These items will then be used for public benefit or charity, such as donations, employee rewards, or gifts to government agencies. Approval for such actions shall be requested on a case-by-case basis. If taxes are paid, the Accounting and Finance Department must be notified. In cases where gifts are cash, checks, or gold, the Human Resources Manager shall arrange for the handover to the Executive Director of Finance for storage and use for public benefit.

(5) Criteria for receiving gifts must follow the specified types and values, maintaining appropriateness according to customs and traditions. If the Company is currently conducting a tender process, employees are strictly prohibited from accepting gifts, property, hospitality services, or any other benefits from companies participating in the tender.

(6) The Company's objective is to prevent opportunities for corruption, embarrassment for the recipient, or any influence on decisions that would lead to reciprocal benefits or unfairness toward others. The Company will primarily consider the intent of both the giver and the receiver.

(7) The Internal Audit Unit is responsible for reviewing the acceptance of gifts, entertainment, services, or any other benefits to ensure strict compliance with this policy and shall report the review results to the Audit Committee for further consideration.

(8) If any employee is found to have acted in a manner suggesting corruption or seeking personal gain, or gain for a group or associates through their duties and responsibilities, it shall be considered a serious disciplinary offense. The Company will consider disciplinary action according to the regulations.

This document is effective from May 30, 2019 onwards.

By the resolution of the Board of Directors No. 3/2019 on May 30, 2019

(Mr. Pimol Srivikorn)
Chairman
TCM Corporation Public Company Limited