

TCM Corporation Public Company Limited

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

The Company has established guidelines for practices regarding the giving of gifts, entertainment, services, or any other benefits in the Company's operations. This is to align with the Anti-Corruption Policy as prescribed by the Board of Directors, ensuring that operations meet their objectives with orderliness and transparency, as per the following guidelines:

- (1) Criteria for Reimbursing Gifts, Entertainment, and Services
 - (1.1) Giving gifts, entertainment, or services must be done in the name of the Company by authorized persons or designated Company representatives only. Such actions must be necessary according to general business customs, sales promotions, reward activities, or other benefits provided to agents of customers, business partners, vendors, or contractors for the purpose of the Company's business operations.
 - (1.2) Persons receiving entertainment or services must not be directors or employees of the Company, unless such directors or employees have the duty or are assigned to participate in that reception.
 - (1.3) Entertainment and service expenses must be directly related to hospitality or services that benefit the business, such as travel expenses, accommodation, food, beverages, and recreational expenses with a value not exceeding these guidelines.
 - (1.4) Hospitality or services provided in the form of objects to each individual for reception, gifts, service, or seasonal recreation is limited to not more than 3,000 Baht per person per occasion.
 - (1.5) The Human Resources Manager is responsible for collecting names from various departments to procure gifts or souvenirs for traditional customs, such as New Year gifts, to propose for approval from authorized persons.
- (2) Guidelines for Reimbursing Gifts, Entertainment, and Services
 - (2.1) The claimant must write a request for payment approval, specifying the name and position or attaching a copy of the business card of the person receiving the entertainment or service every time.
 - (2.2) The claimant must attach a photograph of the handover or evidence of prize receipt whenever prizes from sales promotions are delivered to customers.
 - (2.3) The claimant for gifts, entertainment, or services who pays the merchant or service provider must request a receipt/tax invoice to attach to the request for reimbursement approval from the authorized person. The receipt/tax invoice must be issued in the name of the Company only, comply with the Revenue Code, and must not have any erasures, strike-throughs, or signed corrections. If there are corrections, a new document must be requested.
 - (2.4) The Company prohibits the giving of gifts, entertainment, services, or any other benefits if such giving serves as a channel for corruption, leads to discrimination toward the recipient for reciprocal personal benefits, creates unfairness to others, or impacts Company operations. The Company will primarily consider the intent of both the giver and the receiver.



- (2.5) The Company prohibits giving, offering to give, or promising to give assets or any other benefits to government officials, foreign government officials, or officials of international organizations to induce them to perform or refrain from performing any act in violation of their duties. This is to prevent employees, executives, or related persons from acting for benefits that violate the law.
- (2.6) The Internal Audit Unit is responsible for reviewing the giving of gifts, entertainment, and services or any other benefits to ensure strict compliance with this order and shall report the results to the Audit Committee.
- (2.7) If any employee is found to have used their duties and responsibilities in a way that suggests corruption or for seeking personal gain, or gain for a group or associates, it is considered a serious disciplinary offense. The Company will consider punishment 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