

TCM Corporation Public Company Limited Guidelines for Practices in Charitable Donations

The Company has established guidelines for practices regarding charitable donations to align with the Anti-Corruption Policy prescribed by the Board of Directors. To ensure that operations meet their objectives with orderliness and transparency, the following guidelines have been established:

- (1) Objectives of Charitable Donations
Charitable donations by the Company must be provable as donations to provide assistance and support to the community and society. Donations must be used for genuine public charity, supported by clear documentary evidence, and must not be made with the expectation of benefits or any other return that could be considered corruption.
- (2) Guidelines for Charitable Donations
 - (2.1) Regarding the annual budget preparation, the requesting unit shall collect and summarize expenses for submission to the Accounting and Finance Department to request approval for the annual charitable donation budget. Furthermore, charitable donations must not exceed the amount permitted by law to be considered a tax-deductible expense (not exceeding 2% of net profit according to Section 65 Ter (3) of the Revenue Code).
 - (2.2) The requesting unit is responsible for verifying documents from the donation requester and preparing documentation along with details of the amount, items, or list of Company products to be donated for approval from the authorized person specified in section (3).
 - (2.2.1) Donations in the form of Company products: The requesting unit shall send the names of the donation requesters and the list of Company products requested to the Accounting and Finance Department to verify the budget, donation cost, and Value Added Tax (VAT) obligations, then present this to the authorized person for approval within the allocated limit.
 - (2.2.2) Donations in the form of cash: The requesting unit shall prepare details for approval along with the donation request documents. If the donation is made via check, it must be payable only in the name of the requesting unit or organization.
 - (2.2.3) Donations in the form of items or food: The requesting unit shall prepare an advance payment request, propose it for approval along with the donation request documents, and use the advance to purchase goods as required by the requester. The requesting unit must obtain a receipt in the Company's name from the merchant for every purchase.
 - (2.3) After the donation activity is completed, the requesting unit must attach evidence of the donation, such as a thank-you letter, a donation certificate from the requester, or photographs of the donation activity. These must be submitted along with the donation request documents in section (2.2) to the Accounting and Finance Department within 7 days from the date of the donation or handover.
- (3) Approval Authority for Donations
The supervisor of the requesting unit shall review and endorse the charitable donation, then present it to the authorized person according to the following specified credit limits:



Authorized Person	Cash or Item Donation per occasion (Baht)	Company Product Donation per occasion (Baht)
Department Director	0 - 300,000	0 - 300,000
Chief Executive Officer	300,001 – 500,000	300,001 – 500,000
Board of Directors	More than 500,000	More than 500,000

(4) Review of Charitable Donations

- (4.1) The Department Director is responsible for post-donation verification to ensure the donation was used according to the requested objectives and to record data for future donations.
- (4.2) The Internal Audit Unit is responsible for reviewing charitable donations to ensure strict compliance with these guidelines. If any irregular items or practices suggesting corruption are found, they must be reported immediately to the Audit Committee and the Chief Executive Officer.
- (4.3) If any employee or group of persons is found to have fraudulent intent in donating cash, assets, products, or materials without approval from the authorized person, or if a donation is found to suggest corruption causing damage to the Company, that employee or group must be responsible for the total value of the damage. They will also be subject to disciplinary consideration and severe disciplinary punishment according to Company 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