

TCM Corporation Public Company Limited Guidelines for Providing Financial Support

The Company has established guidelines for practices regarding the provision of financial support 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) **Criteria for Providing Financial Support**
 - (1.1) It must be provable that the recipient has actually conducted activities according to the specified project. The support must be intended to ensure the success of the project's objectives, for business advertisement and public relations of the Company's brand, or in accordance with genuine corporate social responsibility objectives.
 - (1.2) It must be provable that the provision of financial support or any other benefits is not related to reciprocal benefits for any director, executive, employee, individual, or department, and is not used as a pretext for corruption.
 - (1.3) Providing financial support must be legal and in accordance with the customs and traditions of the community and society, and must be performed in the name of the Company only.
- (2) **Procedures for Providing Financial Support**
 - (2.1) The unit requesting the support shall prepare a request memorandum or a payment approval form, specifying the name of the recipient and the purpose of the support, along with all supporting documents to be presented to the authorized person specified in section (3).
 - (2.2) In cases where the support is provided in the form of Company products, the documentation must follow section (2.1). A list of the products must be sent to the Accounting and Finance Department to verify the budget, cost, and Value Added Tax (VAT) obligations before presenting to the authorized person for approval.
 - (2.3) Providing financial support or support in the form of Company products that are intended for resale is considered a sales promotion subject to withholding tax under the Revenue Code (3% withholding tax for sales promotions, 5% for lucky draws).
 - (2.4) After the support activity is completed, the requesting unit must provide evidence of the support, such as a thank-you letter from the recipient and photographs of the supported activity or project. These must be submitted to the Accounting and Finance Department along with the documents from section (2.1) within 7 days of the activity or project date.
- (3) **Approval Authority for Providing Support**
The supervisor of the requesting unit shall review and endorse the support, then present it to the authorized person according to the following specified limits:

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

- (4) **Review of Charitable Donations**
 - (4.1) The person requesting financial support is responsible for evaluating and reporting the performance results of the approved project or activity to their supervisor every time.



- (4.2) The Internal Audit Unit is responsible for reviewing the provision of financial support, discounts, or any other benefits to ensure strict compliance with these guidelines. If any irregular items or practices suggesting corruption are found, they must report the review results to the Audit Committee and the Chief Executive Officer immediately.
- (4.3) If any employee or group of persons is found to have acted in a manner suggesting corruption or seeking personal gain from their duties regarding this financial support, it shall be considered a serious disciplinary offense. The Company will consider punishment according to its 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

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(Mr. Pimol Srivikorn)

Chairman

TCM Corporation Public Company Limited