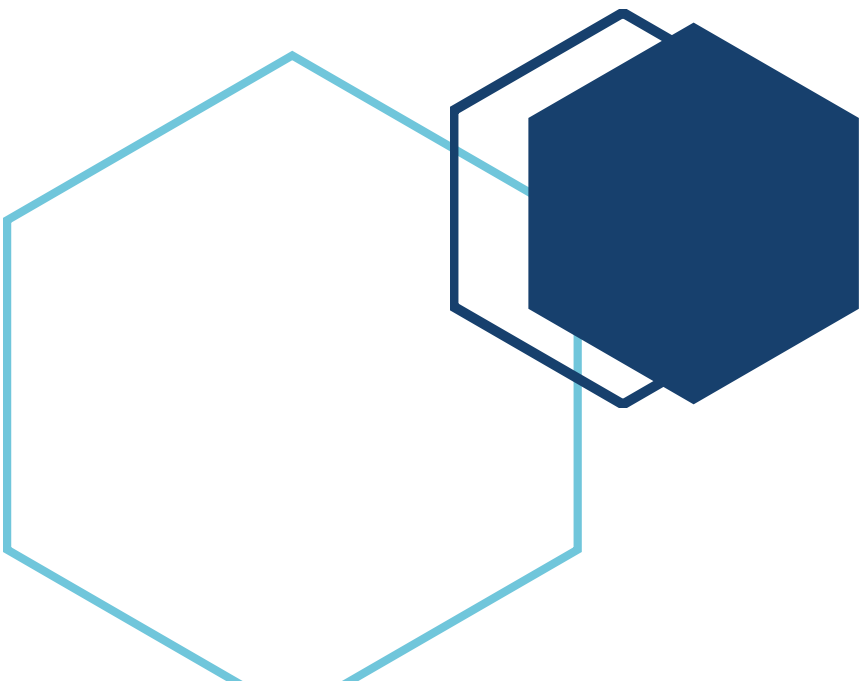




# Anti-Corruption and Whistleblowing for Offence Manual

Northeast Rubber Public Company Limited





## Introduction

Northeast Rubber Public Company Limited (the “Company”) has declared to use the Anti-Corruption Policy and the Whistleblowing for Offence Policy, as well as the related guidances by focusing on the cultivation of best guidance, creation of awareness on anti-corruption of all forms, as well as creation of corporate culture under the good corporate governance system and compliance with the business operation ethics to build the confidence and fulfill the expectation of all groups of stakeholders and personnel in the work unit that performs compliance duty to ensure that all businesses and employees can perfectly use the Anti-Corruption and the Whistleblowing for Offence Manual, and the Anti-Corruption Policy, and the Whistleblowing for Offence Policy.

The Company realizes on the significance of the Corporate Governance Code since it indicates the efficient, transparent, and verifiable management contributing to creation of trust and confidence toward the shareholders, investors, stakeholders, and all related parties. The Company also gives precedence to compliance with the requirement of law relating to the anti-corruption, and the whistleblowing for offence in all forms either directly or indirectly, and always reviews work processes in all procedures to ensure that the Company has a strict risk prevention system in prevention of corruption occurrence, and the whistleblowing for offence in the organization. Therefore, the anti-corruption and the whistleblowing for offence measure has been established to ensure that all directors, executives, employees in all sections of the Company, and the affiliated companies operate the business and perform in the same direction.

The Company regularly and yearly arranges the review on the anti-corruption and the whistleblowing for offence manual, and determines that this manual shall be effective since 2 January 2021 onwards.

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 (Mr. Chuwit Jungtanasonboon)  
 Chief Executive Officer



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## Principle of the Anti-Corruption Policy and the Whistleblowing for Offence Policy

The Executive Committee and the employees of the Company are prohibited to carry out or accept the corruption in all forms both directly or indirectly to exploit for themselves and their family members, friends, acquaintances whether being the receiver, giver, or offerer both of monetary and non-monetary bribes. The Anti-Corruption Policy and the Whistleblowing for Offence Policy cover the businesses and both of all external and internal work units relating to the Company. The compliance with these Anti-Corruption Policy and Whistleblowing for Offence Policy is regularly assessed, and the operating guidance and requirements are reviewed to be consistent with the change of the Company's businesses, rules, regulations, and law requirements.

## Duties and Responsibilities of the Board/Committee toward the Policy

Each Board/Committee is responsible for the following.

1. The Board of Directors has duty to efficiently establish the policy and govern the supporting system of the anti-corruption and the whistleblowing for offence to ensure that the Management realizes and gives precedence to anti-corruption which is cultivated until being corporate culture.
2. The Audit Committee has duty to verify the financial and accounting report system, internal control system, internal audit system, and risk management system, to ensure that the corruption prevention is concise, appropriate, modern, and efficient.
3. The Executive Committee and the Management have duty to formulate the system, promote and support the Anti-Corruption Policy and the Whistleblowing for Offence Policy to communicate to the employees and all related parties, and support all employees to consider as guidance for efficiently using in the organization, as well as review the appropriateness of the systems and measures to be consistent with the change of the Company's businesses, rules, regulations, and the related law requirements.
4. The Risk Management Committee has duty to regularly assess the corruption risk to summarize the results of the potential corruption risk in each process, and propose the clear and appropriate preventive and corrective measures, and present the report to the Executive Committee and the Board of Directors for further consideration.



5. The internal auditor has duty and responsibility to audit and verify the operation that it is properly taken place corresponding to the policy, guidance, operating authority, practice, and laws and requirements of the Compliance Unit according to the internal audit plan established based on the risk assessment plan, and propose the internal control system audit report, and assess the corruption-related risk arisen from the internal audit system audit to ensure that the internal control system is appropriate and adequate for the potential corruption risk, and further report to the Audit Committee for acknowledgement.

## Definition

1. “Corruption” means bribery of all forms, including cheat, fraud, embezzlement, non-integrity, and trick, for instance, offering, promising, giving, committing, calling for, or receiving money/ property or any other benefits which are inappropriate to a government agency, private agency, trade partner, customer, trade creditor, and employees themselves and/or stakeholder either directly or indirectly or via third party, such as personal or family usage of the Company’s property or provision of false distortion points for misunderstanding, cheating, evidence concealment and disguise, and act in the manners of subserving them and their companions, etc.
2. “Company” means Northeast Rubber Public Company Limited.
3. “Trade Partner Company” means the company, trader, seller, or related party of the Company’s business.
4. “Board of Directors” means the Board of Directors of Northeast Rubber Public Company Limited.
5. “Sub-Committee” means the Audit Committee, Risk Management Committee, Nomination and Remuneration, and Corporate Governance Committee, the Executive Committee.
6. “Executive” means a person who performs the duty in a policy level of a work unit.
7. “Employee” means an executive, a daily employee, a salary employee, and a contracting employee.
8. “Related Party” means a person who has relationship in any of the following natures.



- 8.1 A person with controlling power of the Company's undertakings and in case of a juristic person, also including a director of that juristic person
- 8.2 A spouse or a non-full age adopted child of the director, executive or person pursuant to 8.1
- 8.3 A juristic person of which a person pursuant to 8.1 or 8.2 has power to control the undertakings.
- 8.4 Other person with the nature as prescribed in the Notification of the Capital Market Supervisory Board.
9. "Group of the Stakeholders" means the shareholder, investor, employee, customer, trade partner, and trade creditor, joint venture party, and business alliance, public sector, private sector, society, community, and environment.
10. "Disclosure of Data" means the disclosure of details of data relating to the Company's business activities according to the Public Limited Companies Act B.E. 2535 (1992), the Securities and Exchange Act (No. 4) B.E. 2551 (2008), set of regulations, and regulations of the Stock Exchange of Thailand.
11. "Giving Return or any Other Benefits" means giving article, privilege in form of property, monetary or non-monetary return, or any other benefits, to be reward in prize or to create special relationship.
12. "Bribery" means an offering of property, gift, prize or any other benefits to a person to ask the said person to act or not act in the position either the rightful or wrongful act with his/her duty under the desire to persuade the said person to perform some act which is dishonest, illegal, or unethical in the business either directly or indirectly.
13. "Gift or Property" or any other benefit mean an article which is valued or valuable in mind both in monetary or non-monetary terms, being given in an important occasion based on tradition or culture with courtesy or giving as prize, certificate, or for aid or giving as reward, giving privilege in using service, entertainment, recreation, as well as paying travelling expense or hospitality service fee, tourism, accommodation fee, meal allowance, or any other things in the similar nature of practice or under local customs, for instance, new year gift, birthday gift, new assumption occasion gift, etc.



14. “Grant-in-Aid” means a subsidy, a grant, or a contribution reasonably paid or received from a customer, a trade partner, and a business partner, with an objective to support the business operations, promote the Company’s brand or reputation which is useful for building trade reliability, and helpful in strengthening the relationship to be suitable and consistent according to Corporate Governance Code in business operations.

15. “Tradition” means customs, culture, mores, rite, mannerism, and convention of the society which are observed and inherited in the occasions of the important festivals or activities performed continuously for long time as social identity and importance.

16. “Political Assistance” means giving property, money, article, right or any other benefits for assistance or support, or for any other benefits to a political party, a politician, or a person whose duty is related to politics, as well as political activities either directly or indirectly.

### **Anti-Corruption Policy and Whistleblowing for Offence Policy**

Northeast Rubber Public Company Limited (the “Company”) gives precedence to compliance with the Corporate Governance Code, and operation of the transparent and honest business under good governance, and compliance with the related laws and rules on strict and verifiable basis. Therefore, the Board of Directors establishes this Anti-Corruption Policy and Whistleblowing for Offence Policy for application as follows.

#### **Anti-Corruption Policy**

The Company emphasizes on resistance to any act which is involved with corruption of all forms for direct or indirect benefits whether being as a receiver, a giver, or an offerer of bribe both in monetary or non-monetary terms to the government agency or private agency of which the Company operates its business or contacts with as per the following key principle.

1. The Company shall not offer consideration, pay bribe, call for, agree or receive bribe from other person or other agency in all forms either being direct or indirect execution for return and treatment which is favorable with each other or desirable for benefit relating to the Company’s works.

2. The Company shall not enter into the wrongful transaction which is directly or indirectly related to the government officer, person or other agency.

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3. The Company shall not donate money or pay money to facilitate or give any grant-in-aid to other person or other agency as a channel of bribe payment.

4. The Company shall not support money or any other benefits either directly or indirectly to a political party, a political group, or any politics-related person for business operating benefits or for self- and companion's benefits.

### Whistleblowing for Offence Policy

The Board of Directors assigns the Audit Committee to consider accepting the complaint from all groups of stakeholders to protect and uphold justice to the stakeholder who is an informant or whistleblower about an offence or corruption to the Company as follows.

#### 1. Objective

1.1 To support all of the Company's directors, sub-committee members, executives, and employees, as well as stakeholders to enable to complain and perform whistleblowing about any offence and corruption in relation to the Company.

1.2 To define a safe and confidential complaint and whistleblowing channel for offence and corruption to protect any person to enable to provide data in the matter under his/her concern.

1.3 To protect a complainant or a whistleblower of offence and corruption, and collaborate or provide any assistance to the said complainant or whistleblower not to be threatened, intimidated, and altered on his/her position, job description, and work place, suspended from job, dismissed, discontinued to perform trade transactions, and perform any undertakings with the nature of unfair treatment or damage to the whistleblower. The name of the complainant or whistleblower and the informed data shall be kept as confidential.

#### 2. Definition

2.1 The Company means Northeast Rubber Public Company Limited.

2.2 Employee means every employee of the Copmpay in every position, every type, and every administrative level, including a director, a sub-committee member, and an executive.

2.3 Stakeholder means any person other than the aforesaid employees and customers, and also means trade partner, competitor, and organizations relating to community,



manufacturer, seller, sub-contractor, financial institution, shareholder, trade creditor, trade debtor, and investor, etc.

2.4 Complainant or Whistleblower means a person who discloses the data of offence or any breach of code of conduct detected by him/her

2.5 The Audit Working Group means a working group appointed by the Company, consisting of the Chairman of the Working Group, and the working group members, for primary auditing.

2.6 Complaint Receiver means the Chairman of the Audit Committee.

### 3. Eligible Complainant or Whistleblower

The stakeholder and other person, including director, sub-committee member, executive, and employee who detect the act which is breach of laws, rules, Articles of Association of the Company, policies, announcements according to the Corporate Governance Code, having good governance in the Company's business operations, and corruption, that may cause damage to the Company. The following issues are reserved for consideration.

1. Job Application
2. Survey Form or Request for receiving the Company-related data
3. Request for donation
4. Matter beyond the power of which the Company can take action.
5. Matter which is unuseful for the Company's overall actions.

### 4. Complaint and Whistleblowing Method

The Company defines the complaint and whistleblowing methods and channels, whereas the complainants or whistleblowers can take the following actions.

4.1 Sending letter to the Chairman of the Audit Committee (who is an independent director) as follows.

Mr. Ronnachit Jinadis, Chairman of the Audit Committee

Northeast Rubber Public Company Limited

No. 398 Village No. 4, Khok Ma Sub-district, Prakhon Chai District, Buri Ram Province  
31140

E-Mail: ronachit.ji@nerubber.com



Tel: 089-767-4222

4.2 Complaint or whistleblowing in words or in writing

4.3 Complaint or Whistleblowing Letter Box specified by the Company

4.4 In the case where the complainant selects not to disclose the name, the details of fact or evidence must be clearly and adequately specified to indicate a reasonable ground that the act is performed as breach of laws, set of regulations, regulations, or code of conduct of the Company and corruption. However, a complaint or a whistleblowing is deemed as top secret and a complainant or a whistleblower can complain via more than one channels, and it is unnecessary for disclosing the identity of the complainant. However, if an identity is disclosed, the Company can notify the action results or additional details in the complained matters for acknowledgement.

## 5. Fact Investigation Procedure

5.1 A complaint and whistleblowing receiver shall investigate or may assign a reliable person or a work unit to investigate fact, and collect fact and clue of offence or corruption as appropriate as the case may be. The said execution shall be freely and impartially performed. The Company shall disciplinarily punish or take legal proceedings with an offender according to the Whistleblowing for Offence Policy and Corruption.

5.2 In the case where a superior or a complaint receiver is informed of the offence and corruption clues, and detects that the said offence or corruption is actually occurred, he/she shall inform the Internal Audit Working Group within 7 (seven) days to carry out according to the prescribed inquiry procedure. The Internal Audit Working Group shall prepare the register of complaint and clue receiver of offence and corruption, and prepare a summary report to be submitted to the Audit Committee and the Executive Committee for acknowledgement at least once a quarter.

5.3 A complaint receiver or an entrusted person can invite any employee or related party to provide data or request to send any related documents for fact investigation as appropriate on case by case basis.

5.4 If the said complaint or clue is investigated and detected that it is true, the Company shall have the following action measure.

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- In the case where a complaint is a matter that the Company commits the offence, law, regulation or code of conduct of the Company, the complainant shall propose the matter of which the offence is detected together with his/her opinion, and establishes a proper practical guideline for consideration of the authorized person. In the case where it is an important matter, for instance, a matter affecting the Company's reputation, image or financial position, conflicting with the Company's business operation policy or relating to the top executives, etc., the Chairman of the Internal Audit Working Group shall inform the said matter or fact, and propose an action guideline to be proposed to the Audit Committee for primary consideration prior to proposing to the Board of Directors to consider and acknowledge for the appropriate action.
- In the case of complaint affecting and resulting in damage to whoever, the Company shall propose the appropriate and fair damage alleviation method to the victim.
- The Internal Audit Working Group shall notify the progress and consideration result for complaint/clue of offence and corruption to the complainant for acknowledgement.

## 6. Protection of Informant or Whistleblower of Offence or Corruption

6.1 A complainant or a whistleblower can select to disclose by him/her if it is deemed that the disclosure may cause damage to him/her, but must clearly and adequately specify the details of fact or evidence to indicate a reasonable ground that an act which is breach of laws, set of regulations, regulations, or code of conduct, as well as corruption is performed. However, if he/she selects to disclose by himself/herself, the complaint receiver can take a more rapid action.

6.2 The related data of the Company shall be regarded as confidential and disclosed as much as necessary by taking into account safety and damage of the complainant or whistleblower for the source of the related data. However, the responsible persons in all procedrues shall maintain the data acquired in the stage of top secret and not disclose to the non-related parties. In the case of breach of the foregoing, it shall be deemed as a disciplinary offence.

6.3 The Company shall protect and not allow threat and intimidation against the employee or complainant or whistleblower who complains or notifies the clue of offence and corruption, and the collaborator or supporter in inquiry with truthful intention.



6.4 The Company shall protect and not demote, punish or yield a negative effect toward the employee who denies the offence or corruption, even though the said act will cause the Company's loss of business opportunity.

6.5 The Company shall protect the complainant or whistleblower with interests in performing a trade transaction with the Company or the transactions on other areas, even though the said act will cause the Company's loss of business opportunity.

6.6 The victim shall be alleviated from damage by the suitable and fair means or process.

6.7 The complainant or whistleblower is entitled to be notified of the investigation result if the complaint is not further carried out.

However, for a clarity of the said policy and an accessibility to the operators, the Company has additionally considered the anti-corruption practice and policy to be the business operation policy as per the following details.

### **Guideline for Compliance with the Anti-Corruption Policy**

1. The directors, executives, and employees in all levels, as well as the related third parties of the Company must not neglect or ignore upon detecting an act which is within the scope of corruption in relation to the Company, and must notify their superiors or persons in charge for acknowledgement, and collaborate in fact investigation. In the case of doubts or queries, they shall consult with the superiors or persons who are assigned to perform the duty and take responsibility on monitoring the compliance with business code of conduct via the specified channels.
2. The Company shall uphold justice and protect the employees who notify the corruption issue in relation to the Company, using a measure for protecting a complainant or a collaborator in reporting the corruption as prescribed by the Company in the requirements and guidance for whistleblowing or complaint of the stakeholders.
3. A person who commits corruption as break of business code of conduct must be disciplinarily considered according to the rules prescribed by the Company. In addition, he/she may be punished according to law if the said act is illegal.



- The Company is aware of the significance on dissemination and provision of knowledge and understanding to the third parties that they must perform the duties which are related to the Company or may affect the Company in the matter of the requirement for complying with this Anti-Corruption Policy.
- The Company shall communicate and train for providing knowledge to the employees about the Anti-Corruption Policy through the courses of director orientation, employee orientation, and seminar organizing inside the Company depending on the suitable occasion to encourage the employees to operate with integrity, honesty, and responsibility in their obligations to ensure the business operation according to the code of ethics. The communication will be performed via the public relations board and the Company's website channels, and the training for the employees in executive and supervisory levels shall be organized once a year.

## Action Measure

1. The Board of Directors, and the Executive Committee realize on the importance of dissemination, provision of knowledge and counsel, and understanding to the in-house personnel and the related parties of anti-corruption to ensure that the related personnel comply with this Anti-Corruption Policy, and are good model in the matters of integrity, ethics, and code of conduct.

2. This Anti-Corruption Policy includes personnel management process from recruitment or selection of personnel, promotion, training and evaluation of the employee performance, and provision of remuneration, and operation in all cases. The Company shall protect, not demote, punish or yield a negative effect toward the employee who denies corruption, and the employee's collaboration in notification of the issue, provision of fact, and reporting of corruption, even though the said act will whatever cause loss of business opportunity. The superiors in all levels shall be assigned to communicate and make understanding with the employees to be used in business activities under the responsibility and control on the efficient practice.

3. Any actions pursuant to the Anti-Corruption Policy shall follow the guidance as prescribed in the Good Corporate Governance and Business Code of Conduct Manual, and any other



guidance which will be further prescribed by the Company, and strictly adopt the anti-corruption measure.

4. The Company establishes the rules for disbursement by defining financial limit, approval authority, objective, and receiver, and requiring the clear supporting documentary evidence to prevent corruption.

5. The Company regularly establishes an audit process for sales and marketing, including purchase, and entry into the contract relating to corruption risk according to the rules for disbursement, and rules for purchasing.

6. For the action clarity in the matter with high risk of corruption occurrence, the directors, executives, and employees of the Company in all levels shall perform with carefulness and in transparent and proper manners according to law. Therefore, the Company has established the policy and guidance in the following matters.

6.1) **Neutrality and political contribution:** the Company has the political neutrality policy by not supporting on finance or resource or act which subserves any politicians or political parties both directly and indirectly, not being involved with voting or advertising for any political parties or politicians in the Company's area.

6.2) **Receiving and giving gift, entertainment expense, and service fees or any other benefits:** The Company establishes a policy that "receiving and giving gift, entertainment expense, service fees or any other benefits must be taken place based on the suitability of customs and tradition, without an excessive value, and an act which omits to duty performance that may bring about the corruption problem".

6.3) **Charitable contribution:** The Company establishes a policy that "charitable contribution of the Company must be proven that the contribution assists and supports the communities and society, whereas there must be a clear documentary evidence on not being the route for corruption".

6.4) **Giving grant-in-aid:** The Company establishes a policy that "giving grant-in-aid must be proven that it is a support on success of the project activities for advertising and publicizing the business or in line with the operating objective in transparent and legal manners without using as an excuse of bribery".



## Corruption Risk Prevention

The Company has established the guidance for governance and control to prevent and monitor risk from giving or receiving bribes as follows.

- The internal control, and risk management procedure and process covering the Company's important activities, such as giving an article, entertainment, charitable donation, giving a grant-in-aid and an assistance, and supporting the political activity, giving or receiving bribe, shall be defined to prevent the occurrence of and monitoring on the risks from corruption and bribe payment, as well as suggest the appropriate corrective guideline.
- The whistleblowing or complaint channel for breach and break of laws or business ethics of the Company or the guidance for preventing the involvement with corruption, or internal control system, is defined under the policy for protecting the informant or whistleblower, and keeping the informant's data as confidential, and the measure for auditing and determining disciplinary penalty of the Company and/or related laws.
- The Head of the related work unit is responsible for monitoring working, improvement, and correction of errors, and reporting the line superior for acknowledgement.
- The internal auditor can urgently report the detected issues to the director, manager, and the Audit Committee to directly take a primary action and further report to the Board of Directors under the guideline for monitoring and assessing the compliance result according to the guideline for preventing the involvement with corruption.
- The Company arranges the internal control covering finance, accounting, data record storage, and other internal processes relating to the Anti-Corruption Policy.
- The Company assigns the internal auditor to ensure that the internal control system contributes to the achievement of the Company on the setting goal, and audit the working of all work units to be in line with the requirements and set of regulations, and contributes to exploration of faults, weaknesses, and provision of advices in development of working system to be efficient and effective according to the guideline for good corporate governance.
- The Company assesses the corruption-related risk and mutually find a guideline for risk management, having the process for assessing risks from corruption and bribe payment.





## Monitoring and Assessment on Compliance with the Guideline for Preventing Corruption Risk

The Company establishes a guideline for monitoring and assessing the compliance with the guideline for preventing corruption risk as follows.

- The Company hires an external agency to perform the duty to audit the internal control system, risk management, and corporate governance, and continuously suggest. The said agency shall audit based on the annual audit plan which is verified by the Audit Committee and passed for approval from the Board of Directors. In addition, the audit result and suggestion shall be directly reported to the Audit Committee.
- The Risk Management Committee shall be determined to continuously rate the corruption risk and bribe payment for effective implementation of the anti-corruption measure, and regularly monitor, review, and update the anti-corruption measure. The Risk Management Working Group shall gather the risk assessment result, and propose to the Risk Management Committee and report to the Board of Directors on timely and regular basis.
- If the fact is inquired and detected that the data from investigation or complaint has evidence with a reasonable ground that there is a transaction or an act that may significantly affect financial position and overall operation of the Company, as well as breach and break of laws or code of conduct of the Company or the guidance for preventing the involvement with corruption, or doubt in financial report, or internal control system, the Audit Committee shall report to the Board of Directors to take improvement and corrective action accordingly.
- The Company communicates the guidance for preventing a corruption involvement by notifying via the Meeting of the Working Group of Risk Management, and the Company's website to ensure the acknowledgement and observance of all executives and employees.
- A promotion shall be campaigned in the Company's emphasis on collective compliance with the Anti-Corruption Policy through the Board of Directors who is the Company's representative to participate in management.
- A promotion shall be campaigned in the emphasis of the Company's trade partners and related parties on collective compliance with the Anti-Corruption Policy through the contacted and coordinated directors, executives, and employees in all levels.



## Guidance for Receiving Gift, Property, or Any Other Benefits

The Company has established the guidance for receiving gift, entertainment expense, service fees or any other benefits to be consistent with the Anti-Corruption Policy as established by the Board of Directors to ensure that the operation is in line with the objective in good order and transparent manners. Therefore, the Company has established the following guidance.

1. The employees in all levels, their families, friends, and/or acquaintances are prohibited to demand or receive gift, entertainment expense, service fees, or any other benefits from the contractors, sub-contractors, customers, sub-customers, traders/sellers, joint venture parties, or all parties of stakeholders of the Company either in personal case or for the group of persons, that may affect the unfair decision-making on working, causes bias, discomfort, or injustice with other related parties, or may be a conflict of interest. Unless the receipt according to the event and the cases pursuant to Clause 2 and 3, they shall comply with the requirements.

2. The receipt in the name of the Company by the person who takes charge of, is authorized or entrusted to the Company's representative, is allowed. However, the receipt may be derived from sales promotion, and meet activity or any other activity organizing of the trade partner, trader/seller, or others for giving to the Company or the Company's representative from the said activity organizing or sales promotion. After receipt, the receiver shall handover to the Assistant Deputy Chief Executive Officer – Human Resource Management, for further execution.

3. Receipt by whatever reason may be due to respect, or for creation of good relationship or in any case deemed that it is received in good faith, the following shall be performed.

3.1) The receipt is strictly prohibited in case of cash or cheque, unless it is properly received pursuant to Clause 3.2.

3.2) The receipt is allowed in case where consumer goods are stored not exceeding 7 (seven) days and will be rotten, for instance, fresh food, vegetable, and fresh fruit juice, etc.

3.3) The receipt is allowed in case of souvenir and keepsake prepared for general distribution, with approximate value of not exceeding 3,000 Baht. If the value is higher than the said value, the receiver shall report the superior and hand over to the Assistant Deputy Chief Executive Office – Human Resource Management for further execution.



4. The Department Manager of the related work unit shall gather and send to the Human Resource Department, prepare the report to the Chief Executive Officer to be informed for execution which is useful for public or charity, for instance, contribution and handover to the employees as prize, and handover to any other administrative agencies or agencies by proposing to request for approval on execution on case by case basis.

5. The rules for receiving gifts shall be in line with type and value, suitability based on customs and tradition. If the Company is under organizing the contest, the employee shall not receive gift, property, service fee, hospitality expense, and/or other benefits from the company that participates in contest at all.

6. The Company has an objective to avoid corruption channel or discomfort of the receiver or effect on the decision-making on the giver treatment in the way that creates benefit and quid pro quo or injustice to other related parties. However, the Company will mainly consider the intention of the giver and the receiver.

7. The internal auditor has duty to strictly verify the receipt of gift, entertainment expense, service fees or any other benefits according to this policy, and report the verification result to the Audit Committee for further consideration.

8. If it is audited and detected that any employee performs in the way implying an act in bad faith or for self-, group of person's or companion's exploitation from his/her duty and responsibility, it shall be deemed as a serious disciplinary offence. The Company will consider punishing according to the practice accordingly.

## **Guidance for Giving Gift or Property or Any Other Benefits**

The Company has established the guideline for giving gift, entertainment expense, service fees or any other benefits in the Company's operation to be consistent with the Anti-Corruption Policy to ensure that the operation is in line with the objective in good order and transparent manners. Therefore, the guidance has been established as follows.

## **Rules for Requisitioning Gift Expense, Entertainment Expense, and Service Fees**



1. Gift, entertainment expense, and service fees shall be given in the name of the Company as authorized, assigned the duty or entrusted as the Company's representative. However, the giving must be based on necessity, and according to the customs and tradition in general business or sales promotion, need activity or any other activity organizing to the representative of the customer, trade partner, seller, and contractor for operating the Company's undertakings.

2. Entertainment expense and service fees must be expenses directly connected with entertainment, gift or service which subserves the operation in the Company's undertakings, for instance, travelling expense, accommodation expense, meal and beverage allowance, expense relating to recreation with value not exceeding 3,000 Baht.

3. Entertainment expense or service fee in an article is defined for each person who receives entertainment, gift, service, or recreation according to the festival not exceeding 3,000 Baht per person in the said entertainment pursuant to Clause 2 and 3. If the value is higher than the defined value, the superior shall be reported in order to periodically prepare the approval document.

4. The Head of Labor Relations Division is assigned to have duty to gather the name list from the work units to procure gifts and souvenirs, in case where the said handover is in line with the customs and traditions, for instance, new year gift, to be further proposed to request for approval from the authorized person according to the procedure.

### **Procedure for Requisitioning Gift Expense, Entertainment Expense, and Service Fees**

Upon the intention of the Company or any work unit to give gift, property, or any other benefits to whoever or external agencies, the said giving can be carried out by complying with the following procedure.

- A work unit that proposes the matter shall consider whether it is in line with the Company's policy or not.
- The suitability of quantity and amount of money shall be taken into account and pass the consideration from the Department Manager Level and higher, and a supporting reason.



- A related work unit proposes the matter for requesting the approval according to the operating authority manual.
- The Accounting and Finance Department shall audit the documentation for preparing Voucher.
- The Accounting and Finance Department shall send a cheque to the authorized person for signing as supplement of the correct money receipt evidence. In the case of entertainment, name and address of the entertained person and objective should be also specified.
- The Accounting and Finance Department shall file all data and documents, and the data can be searched and examined.

## Guidance for Requisitioning Gift Expense, Entertainment Expense, and Service Fees

1. The transparent and verifiable purchase and procurement must be carried out through the procedure according to the Company's rules.
2. The payment for business entertainment and other spending relating to the compliance with business contract can be made, but the spending must be reasonable and verifiable.
3. The Company establishes the rules for disbursement and approval authority for the Management's operation in the matters of entertainment, and giving gifts and presents. There shall be a document clarifying the objective of the said giving, and a clear evidence supporting the said giving to indicate that it is not performed for corruption and bribery with the officer/employee. In addition, there shall be an audit process carried out by the Company's internal auditor.
4. The Company does not allow the giving of gift, entertainment expense, and service fees or any other benefits if the said giving is a corruption or discrimination means for a gift receiver or an entertainment receiver in the way of personal gain of quid pro quo or injustice for other related parties or effect on the Company's operation. However, the Company will mainly consider the intention of the giver and the receiver.
5. The Company does not allow the giving, asking for giving, or accepting to give any other properties or benefits to the government officer both in the country/abroad, or the officer of the international organization to motivate the said officer to wrongfully perform or not perform by duty



to prevent the act of the executive, employee or related party of the Company for benefit which is in conflict with law.

6. The internal auditor has duty to strictly verify the giving of gift, entertainment expense, and service fees or any other benefits according to this order, and report the verification result to the Audit Committee for further consideration.

7. If it is audited and detected that any employee uses his/her duty and responsibility in the way implying the act in bad faith or for self-, group of persons', or companion's exploitation, it shall be deemed as a serious disciplinary offence. The Company will further consider punishing according to the practice.

### Guidance for Charitable Contributions

The Company's money or property shall be used for charitable contributions in its name only. The charitable contribution must be made to the foundation, public health organization, temple, hospital, clinic, or organization for social benefit with certificate or reliability and accountability, and carried out through the procedure pursuant to the Company's rules.

In the case where the Company intends to donate money for charity or any person or work unit notifies the intention to receive donation from the Company, the following procedure shall be complied with.

1. A work unit that proposes the matter shall consider whether it is in line with the Company's policy or not.
2. If it is in line with the Company's policy, the contribution shall be considered whether it is in line with the practice or not.
3. The contribution data is verified whether
  - there is a clear objective; and
  - a work unit notifying its intention is verified whether it remains operating and there is a person in charge.
4. A work unit which is involved with contribution proposes the matter for requesting an approval pursuant to the operating authority manual.
5. The Accounting and Finance Department shall send a cheque to the executive for signing and follow up the correct money transfer evidence. Upon approval on the contribution from the



Chief Executive Officer or the Board of Directors, the related work unit shall coordinate the delivery of goods to a contribution receiving requestor and a related work unit relating to goods delivery, and perform a delivery ceremony and take photograph.

6. A related work unit shall send the original of all of the following contribution documents to the Accounting and Finance Department as evidence for verification.

- Contribution requesting letter
- Photograph, plan, and place where the goods requested for contribution will be used.
- Deed of establishment of the organization requesting for contribution (if any)
- Gratitude letter or donation receipt or receipt (in case of donation) properly specifying name-address of the donator with the Company's name, items and amount of money, and signing by the authorized person to be regarded as the Company's expenditure according to the Revenue Code.
- Photograph of handover activity, and community relations activities as supplement of contribution

7. The Human Resource Management Department shall verify after contribution whether it is in line with the requesting objective to be kept as data in the next contribution.

8. The internal auditor has duty to strictly verify the charitable contribution according to this order. If any abnormal transaction or practice implying corruption is detected, the Audit Committee and the Chief Executive Officer shall be immediately reported.

9. If it is investigated and detected that any employee or any group of persons intends to be fraudulent in contributing cash, properties, goods, and materials without permission from the authorized person entrusted from the Board of Directors, or if it is investigated and found that the contribution is performed to imply fraudulence, causing damage to the Company, that employee or group of persons must be responsible for the arisen damage based on total value, and will be considered on the discipline, and serious disciplinary punishment according to the Company's rules.

## Guidance for Giving Grant-in-Aid



The Company's money or property must be used in giving a grant-in-aid to support the project and specify the name in name of the Company only. The said grant-in-aid must be proven that a requester of the grant-in-aid actually performs an activity based on the said project, and carries out to support the success of the project's objective, and to advertise and publicize the Company's business and brand or according to the operating objective with the social responsibility. However, in disbursement, the objective must be clearly specified and there must be a verifiable evidence and carried out through the procedure pursuant to the Company's rule. The procedure for giving grant-in-aid in the following activities is as follows.

- A work unit that proposes the matter shall consider whether it is in line with the Company's policy or not.
- Consider whether the support is taken place as usual/usage of business or not.
- The supporting data shall be verified whether
  - there is a clear objective;
  - there is a certain work unit and a responsible person.
- A related work unit shall propose the matter for requesting an approval according to the operating authority manual.
- The Accounting and Finance Department shall prepare Voucher/Money or Property Transfer Form for business support.
- The Accounting and Finance Department shall send a cheque to the authorized person for signing, and follow up the correct money receipt evidence. In the case of support with property, the Property Register Division shall hand over and follow up the property receipt evidence.
- The Accounting and Finance Department shall file all data and documents to be used for further searching and examining the data.
- The internal auditor has duty to strictly verify a grant-in-aid, discount or any other benefits according to this order, and report the verification result to the Audit Committee for further consideration.
- If it is audited and detected that any employee gives this grant-in-aid in the way implying that it is an act in bad faith, or for self-, group of persons, or companion's exploitation from





his/her duty and responsibility, it shall be deemed as a serious disciplinary offence. The Company shall further consider punishing according to the rules and regulations of the Company.

## Guidance for Political Contribution

The Company establishes a political contribution policy by respecting the government in democracy, giving precedence to the political neutrality, and promoting the employees in all levels to enable to exercise their political right based on the course of law as good citizen. There shall be the following guidance.

1. The Company shall have a policy not to provide a support in the Company's finance or resources either directly or indirectly for benefits of any politician or political party, or for benefits of the Company in awarding the contract or bill to subserve the Company's business.

2. The Company shall not perform any politics-related acts, not participate in voting or advertising for any political party or politician in the Company's area, and not use the Company's resources and properties in the said regard, and not have a policy for political contribution either directly or indirectly.

3. The Company shall give precedence to political neutrality, non-involvement and non-independence on any political party, or any person who has political power.

4. The Company shall encourage the employees in all levels to comply with laws and constitution, and adhere to democracy, and encourage the employees in all levels to enable to exercise their political rights based on the course of law as good citizens, and enable to express, participate in support, and exercise their political rights in late working hours of the Company in that regard.

5. The Company's employees in all levels can exercise their political rights which will have as an act on behalf of individual person, and they shall not use their position in the Company or the Company's name or logo to persuade other persons to pay subsidy or support any politician or political party.

6. The Company has no policy to allow its employees in all levels to command or persuade by any means resulting in the participation of the employees and subordinates in all types of political activities that may cause in-house conflict and damage to the Company in all cases.