



## **Charitable Donations and Sponsorships Order**

In compliance with RATCH Group Public Company Limited Regulations on Anti-Fraud and Corruption (B.E.2562) and by the authorization granted under Section 2 (13.4) of RATCH Group Public Company Limited Regulations on Accounting, Finance and Budgeting B.E. 2562 as well as Section 1 (5) of RATCH Group Public Company Limited Regulations on Anti-Fraud and Corruption (B.E.2562), the Chief Executive Officer hereby issues the following order:

1. In this order,
  - "Company" means RATCH Group Public Company Limited.
  - "Board of Directors" means the Company's Board of Directors.
  - "Chairman" means the Company's Chairman.
  - "Chief Executive Officer" means the Company's Chief Executive Officer.
  - "Charitable donations" mean cash or property given by the Company for public benefits without expectation for anything in return which may be deemed an act of fraud and corruption. The donations exclude contributions to public relations projects having been included in the Company's work plan.
  - "Sponsorships" mean cash or property given by the Company to accomplish the goals of projects and strengthen the Company's business, image and reputation. The sponsorships do not carry the expectation of anything in return which may be deemed an act of fraud and corruption.
2. The Company's following guidelines shall define the appropriateness of charitable donations and sponsorships, to ensure transparency without

expectation of benefits or anything in return which may be deemed an act of fraud and corruption:

- Charitable donations are to promote the Company's positive image through the contribution of public benefits that demonstrate the Company's responsibility for society at large. They must not be given for any benefits that may be deemed an act of fraud and corruption.
- Charitable donations are to be supportive of the Company's operations, to broaden the Company's recognition and acceptance among communities neighboring operational sites.
- Charitable donations are to nurture the Company's positive relationships with stakeholders, contributing to trust and confidence in the Company in the long run.
- Sponsorships are to help achieve project goals and promote the Company's business operation, positive image and reputation. The sponsorships do not carry the expectation of anything in return which may be deemed an act of fraud and corruption.
- Charitable donations and sponsorships must be granted only in the name of the Company.
- Charitable donations and sponsorships must provide to proven activities accordingly their objectives and traceable.

3. Charitable donations and sponsorships shall comply with the following procedures and rules:

- The business unit planning to make a donation to or sponsor any project shall inform supervisors holding the Executive Vice President position or higher, before submitting the request to Executive Vice President - Corporate Administration who will subsequently forward the matter for the authorized person's approval.

The supervisors shall review the request, to ensure that the purpose of such donation or sponsorship is in line with the Company's guidelines.

- Follow the following guidelines in seeking approval for charitable donations and sponsorships from authorized persons:

- For a donation worth no more than Baht 300,000, the Chief Executive Officer's approval is required.
- For a donation worth more than Baht 300,000 Baht but not exceed Baht 500,000, the Chairman's approval is required.
- For a donation worth more than Baht 500,000, the Board of Directors' approval is required.

The total amount of charitable donations and sponsorships must not exceed the annual budgets as approved by the Board of Directors.

- The business unit received approval for a donation or sponsorship shall send evidence of donation or sponsorship in the form of, for example, a thank you letter from the recipient or a photo taken at the presentation ceremony to the Accounts Payable and General Ledger Department which collects all evidences of such contributions.
4. The Accounts Payable and General Ledger Department examines the evidence of donations and sponsorships and takes care of the filing. Should more evidence be required, it must notify the business unit that handled the donation and sponsorship for more information or explanation.
  5. In the event that the donation or sponsorship does not conform with the Company's guidelines or is an excuse or part of an act of corruption, such act is deemed as a serious breach of discipline.
  6. The Internal Audit Division is tasked to review the charitable donation and sponsorship process on an annual basis, to ensure that the process is efficient, effective and subjected to proper internal control.