HaadThip Public Company Limited
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Gift, Hospitality and Other Benefits Policy and Guidelines	Effective Date: 20 August 2026 Revision: 0
Responsible Unit: Corporate Governance	Document No: CG & Risk/07

Gift, Hospitality and Other Benefits Policy and Guidelines

HaadThip Public Company Limited and its subsidiaries (collectively referred to as the "Company") are committed to conducting business with integrity, transparency, fairness, and in compliance with anti-corruption principles in all forms. This Policy has therefore been established to provide clear guidelines on the giving and receiving of gifts, hospitality, and other benefits, with the objective of preventing conflicts of interest and enhancing the Company's reputation. Directors, executives, employees, and all relevant parties are required to adhere to this Policy as a common standard in the performance of their duties.

Objectives

1. To establish clear principles and guidelines governing the giving and receiving of gifts, hospitality, and other benefits, ensuring that personnel at all levels comply with a consistent standard that promotes ethical conduct and good corporate governance.
2. To prevent conflicts of interest and ensure that no gifts, hospitality, or other benefits are given or received in a manner that may influence, or appear to influence, business judgment or decision-making.
3. To enhance the Company's reputation and promote good corporate governance as well as sustainable organizational development.
4. To support the Company's commitment as a member of the Thai Private Sector Collective Action Against Corruption (CAC) and to ensure compliance with all applicable laws, regulations, and relevant standards.

Scope and General Principles

This Policy applies to all directors, executives, employees at every level, temporary employees, consultants, agents, individuals performing work on behalf of the Company, and all other persons acting for or representing the Company. It covers interactions with customers, suppliers, business partners, government agencies, government officials, charitable organizations, and all stakeholders.

All persons subject to this Policy shall comply with the following principles:

1) Operations must be conducted correctly and transparently in accordance with good corporate governance principles. Such operations must not cause reputational damage to the Company in any form.
2) Do not give or offer money, assets, or any other benefits to business-related parties, whether public or private sector, in order to induce improper performance or non-performance of duties.
3) Any giving or receiving that is permissible must be in line with customary business practices or social norms, must be of appropriate value, must not violate laws, and must not involve any intention of exchanging benefits.
4) Activities related to charitable donations, business gifts, and sponsorships must be conducted under strict governance, with strong control measures to ensure transparency and auditability.

5) Do not accept or solicit money, assets, or any other benefits from any person with the intent to influence improper action or inaction.
6) Do not give or offer money, assets, or any other benefits to business-related parties, including individuals, juristic persons, or organizations that the Company engages with or has business relationships with, whether public or private entities, including charitable organizations.
7) The Company does not support or make donations to political parties under any circumstances.

Definitions

Term	Definition
Company	HaadThip Public Company Limited and its subsidiaries.
Personnel	Directors, executives, and employees at all levels of the Company, including temporary employees, consultants, and individuals performing work on behalf of the Company.
Gift / Present / Souvenir	Money, property, or any other benefit that can be valued in monetary terms and is given as a token of goodwill, friendship, appreciation, courtesy, assistance, or generosity. For the purposes of this Policy, "property" includes digital assets.
Other Benefits	Any item of value that is not money or tangible property, including but not limited to special discounts, the use of premises or vehicles, admission tickets, hospitality, services, privileges, or other benefits provided on a specific or preferential basis.
Hospitality	The provision of meals, refreshments, entertainment, recreational activities, or other forms of business-related hospitality that are customary and directly connected with legitimate business activities.
Government Official	A state official as defined under the Organic Act on Anti-Corruption B.E. 2561 (2018), including any person who has left such position within the preceding two years.
Bribery	Money, property, gifts, hospitality, or any other benefit that is offered, promised, given, requested, solicited, or accepted for the purpose of improperly influencing a person to perform, refrain from performing, or delay the performance of an official duty or other responsibility.
Supervisor	An individual with supervisory authority in accordance with the Company's reporting line or a person authorized to approve matters under the Company's Delegation of Authority (DOA).

Summary of Key Principles and Practical Guidelines

For ease of decision-making, the following table provides a summary of the appropriate course of action for common situations. This table serves as a preliminary guide only. Further details are provided in the subsequent sections of this Policy.

Situation / Value	Situation / Value
Gifts or hospitality valued at not more than THB 3,000 per person per occasion, given or received in accordance with customary business practice and without any intention to influence a business decision	May be accepted or offered without prior approval. However, such gifts or hospitality should be recorded if they are repeatedly exchanged with the same business partner.

Gifts or hospitality valued at more than THB 3,000	Must be submitted through the immediate supervisor to the Office of the Chief Executive Officer (CEO Office) for consideration and management on behalf of the Company. The item must also be recorded in the Company's Gift Register.
Cash or cash equivalents (including gift vouchers, prepaid cards, and digital assets) of any value	Strictly prohibited from being accepted under any circumstances.
Gifts or other benefits given to or received from a Government Official on a specific or individual basis	Strictly prohibited under Section 128 of the Organic Act on Anti-Corruption B.E. 2561 (2018), unless such gifts are offered generally to the public without targeting any specific individual.
Giving or receiving gifts or hospitality during business negotiations, procurement, bidding, or contract execution	Should be strictly avoided, as it may influence business judgment or create the appearance of impropriety.
Perishable gifts with a remaining shelf life of less than one month (e.g., fruit baskets or confectionery)	The immediate supervisor may exercise discretion in determining the appropriate use of such items, such as sharing them within the department.
Calendars, diaries, or promotional materials bearing a company's logo	May be accepted and retained by employees for personal use without the need for recording.
Corporate gifts or commemorative items exchanged on behalf of one organization to another (e.g., during contract signing ceremonies or official visits)	May be accepted. However, such items are deemed the property of the Company and must be handed over and recorded in accordance with the Company's procedures.

Detailed Criteria, Guidelines and Procedures

1. Giving Gifts, Souvenirs or Other Benefits

(1) Gifts, souvenirs or other benefits may be given in accordance with customary business practice, provided that they are not intended to influence or obtain an improper business advantage, comply with applicable laws and local customs, and, for Thailand, do not exceed THB 3,000 per person per occasion, in accordance with the Notification of the National Anti-Corruption Commission (NACC). Such gifts should also promote the Company's image and may include:

(1.1) Calendars, diaries, notebooks, or commemorative items.

(1.2) The Company's products.

(1.3) Promotional merchandise bearing the Company's brand or logo.

(1.4) Community products from areas where the Company operates, charitable or public-benefit products, or products that support sustainable development.

(2) Gifts shall be provided consistently and fairly to avoid discrimination or preferential treatment.

(3) Gifts, souvenirs, property, or other benefits shall not be given to the spouses, children, family members, or related persons of government officials, customers, business partners, or other persons with whom the Company conducts business, where such giving may reasonably be regarded as an indirect benefit to the intended recipient.

(4) Commemorative gifts presented on significant business occasions, such as company anniversary celebrations or contract-signing ceremonies, may be given in accordance with customary business practice. However, where the value of such gifts exceeds THB 3,000, the immediate supervisor shall submit the item to the Office of the Chief Executive Officer (CEO Office) for consideration and appropriate management on behalf of the Company. The CEO Office shall determine the appropriate course of action by taking into account transparency, potential conflicts of interest, good corporate governance principles, and the Company's best interests. All gifts shall be given in the name of the Company only and supported by adequate documentation for audit purposes.

The following options shall apply to gifts with a value exceeding THB 3,000:

(4.1) Return the gift to the doner, together with an explanation of the Company's Gift Policy.

(4.2) Allocate the gift for the Company's collective benefit, such as using it as a prize for employee activities, the annual staff events, or other employee engagement activities.

(4.3) Donate the gift to charitable organizations or for public-benefit purposes.

(4.4) Retain the gift as Company property for shared organizational use.

2. Receiving Gifts, Souvenirs or Other Benefits

(1) Personnel are strictly prohibited from accepting cash or cash equivalents of any kind, including gift vouchers, prepaid cards, and digital assets, from customers, suppliers, business partners, persons having business dealings with the Company, as well as supervisors, subordinates, and colleagues.

(2) Gifts, presents, or hospitality may be accepted on appropriate occasions, provided that they are customary, do not create a conflict of interest or the appearance of impropriety, and do not exceed THB 3,000 per person per occasion, in accordance with the Notification of the National Anti-Corruption Commission (NACC). Such gifts or hospitality may be received from customers, suppliers, business partners, persons having business dealings with the Company, as well as supervisors, subordinates, and colleagues. Where the value exceeds THB 3,000, the recipient shall submit the gift through the immediate supervisor to the Office of the Chief Executive Officer (CEO Office) for consideration and appropriate management in accordance with Section 1(4) of this Policy.

(3) In the case of perishable gifts with a remaining shelf life of less than one month, such as fruit baskets, confectionery, or dried food nearing its expiration date, the immediate supervisor may exercise discretion in determining the appropriate use or distribution of such items.

(4) Calendars, diaries, and other promotional materials bearing a company's name, trademark, or logo may be accepted and retained by employees for personal use.

(5) Commemorative gifts or souvenirs received on behalf of the Company in organization-to-organization exchanges, such as during contract-signing ceremonies or official business events, may be accepted. Such gifts or souvenirs shall be deemed the property of the Company and must be handed over, recorded, and managed in accordance with the Company's procedures.

3. Hospitality

Reasonable business hospitality expenses, including meals and beverages, sports-related hospitality, entertainment, and other expenses directly related to legitimate business activities or customary business practices, may be incurred, provided that they are appropriate, reasonable, and do not influence, or appear to influence, business judgment or decision-making, or give rise to an actual or perceived conflict of interest.

Personnel should avoid giving or accepting hospitality during periods of business negotiations, procurement processes, bidding, or contract execution, as such hospitality may create the appearance of undue influence or compromise the integrity of the decision-making process.

4. Corporate Social Responsibility (CSR) and Environmental Activities Conducted with Government Agencies or Government Officials

(1) Corporate Social Responsibility (CSR) and environmental activities conducted in collaboration with government agencies or government officials may be undertaken where appropriate, provided that they are carried out in the name of the Company, are consistent with the Company's policies and objectives, and are intended solely to create legitimate social or environmental benefits. Such activities shall be supported by clearly defined criteria, implementation plans, measurable outcomes, and shall be conducted in accordance with the Company's approval procedures and internal regulations.

(2) Under no circumstances shall CSR or environmental activities be used to support, directly or indirectly, any political party, political group, politician, political candidate, or political activity.

5. Acceptance of Invitations to Meetings, Training, Seminars, and Site Visits Sponsored by Business Partners

(1) Personnel may accept invitations to attend meetings, training programs, seminars, conferences, or site visits sponsored by customers, suppliers, or business partners where such sponsorship is expressly provided for under the relevant contract or agreement. Such activities must have a legitimate business purpose and must not include tourism or recreational activities disguised as business events.

Where sponsorship is not specified in the applicable contract or agreement, acceptance may nevertheless be permitted if the invitation is determined to be appropriate, directly beneficial to the Company, and free from any actual or perceived conflict of interest. In all cases, prior approval from the immediate supervisor must be obtained, and the acceptance shall comply with the Company's policies, procedures, and approval requirements.

(2) Personnel shall not accept invitations to training programs, seminars, conferences, or similar events that primarily involve tourism, entertainment, or recreational activities without a genuine educational, professional development, or business purpose.

6. Sponsorship of Travel and Other Expenses for Government Officials

The Company may provide financial support for travel expenses and other reasonable expenses incurred by Government Officials where such support serves a legitimate business purpose, is appropriate under the circumstances, and complies with applicable laws, regulations, and the Company's policies and approval authorities.
Any such support must be accurately recorded, supported by adequate documentation, and conducted in a transparent and auditable manner. The sponsorship must not be intended to

improperly influence, or appear to influence, the Government Official in the performance of his or her official duties, nor create an actual or perceived conflict of interest.

7. Donations and Sponsorships to Government Agencies, Government Officials, and Charitable Organizations

Donations and sponsorships to government agencies, government officials, and charitable organizations may be made only under the following conditions:

(1) The recipient organization must be reputable and/or legally established in accordance with applicable laws.

(2) All donations and sponsorships shall be made in the name of the Company, in a transparent manner, in compliance with applicable laws, and in accordance with the Company's policies, procedures, and approval authorities. Payments shall not be made directly to any Government Official or individual in a personal capacity unless such payment is expressly specified in the official request for support and is supported by appropriate written documentation.

(3) Appropriate monitoring and verification measures shall be implemented to ensure that the donation and/or sponsorship is used solely for public benefit and/or strictly in accordance with its stated purpose. Adequate records and supporting documentation shall be maintained to demonstrate transparency, accountability, and auditability.

Roles and Responsibilities

Responsible Party	Roles and Responsibilities
Corporate Governance and Risk Management Department	• Review and update this Policy as appropriate. • Maintain and administer the Company's Gift Register. • Provide advice, communication, and training relating to this Policy. • Provide guidance to employees on the proper implementation of the Company's gift giving and receiving requirements. • Prepare and submit periodic summary reports to Management and the relevant Board Committee(s).
Supervisors	• Provide guidance and exercise discretion in matters requiring supervisory judgment under this Policy. • Review and verify the gift records and disclosures submitted by their subordinates.

All Employees	• Read, understand, and strictly comply with this Policy. • Report and record the giving and receiving of gifts, hospitality, and other benefits in accordance with the Company's requirements. • Report any suspected or actual violation of this Policy through the Company's Whistleblowing channels.
Office of the Chief Executive Officer (CEO Office)	• Manage gifts and other benefits with a value exceeding THB 3,000 that have been submitted under this Policy. • Determine or coordinate the appropriate disposition of such gifts on behalf of the Company in accordance with the Company's procedures, while ensuring transparency, proper documentation, and auditability.

Where any person violates or fails to comply with this Policy, or engages in conduct that may involve fraud, corruption, or any violation of applicable laws, such person shall be subject to appropriate disciplinary action in accordance with the Company's Work Rules and disciplinary procedures, as deemed appropriate under the circumstances.

This Policy shall become effective on 20 August 2026 onward.

Major General P. Rattakul

(Patchara Rattakul)

Chief Executive Officer

Appendix

Examples of situations and appropriate practices in accordance with this Company Policy

Example	Appropriate Practice
Receiving a prize from a lucky draw at events with a large number of participants, such as seminars with external organizations. ***Can you keep the prize?***	**Guidance:** Prizes received from random lucky draws among a large pool of participants are considered general, non-targeted gifts intended to avoid influencing decision-making. Therefore, you may keep the prize. However, if the prize has very high value, you should consult your supervisor to determine appropriate handling to ensure that the gift is not intended to create any undue influence or incentive.
A business partner/customer offers concert tickets or sports event tickets. ***Can you accept them?***	**Guidance:** If the offer is specifically intended for an individual, it must not be accepted. However, if it is given on a corporate-to-corporate basis, it may be accepted and must be managed appropriately, such as being distributed within the department via a fair method (e.g., internal lottery). If the tickets are of high value, consult your supervisor to ensure the gift does not create any undue influence or incentive.
A customer/business partner brings a gift to the company. ***What should you do?***	**Guidance:** Politely decline the gift and explain the company's policy. If refusal is not possible, the gift must be accepted on behalf of the company, not personally. Immediately report it to your supervisor or relevant department and submit the gift according to company procedures, typically by sending it to the Office of the CEO for appropriate handling. Any action that may create a conflict of interest must be strictly avoided.
Hospitality in the form of sports activities offered to government officials. ***Is it allowed?***	**Guidance:** If the hospitality is in the form of sporting events that are regularly organized or traditionally held, an annual plan should be prepared and approved by management, including clear scope, budget, and operational details to ensure transparency. However, such hospitality must be carefully avoided during contract negotiations or business discussions where it may influence decision-making or create the appearance of impropriety.
Organizing customer appreciation activities. ***Is it allowed?***	**Guidance:** Customer appreciation activities are considered normal promotional activities that provide occasional benefits to customers to stimulate demand. These are permitted business practices. However, the organizing unit must establish clear, transparent, and auditable criteria.

Family members of employees requesting or receiving gifts, assets, or benefits from contractors, customers, vendors, or business partners. ***Is it allowed?***	**Guidance:** Family members of employees (including spouse, children, parents, and siblings) must not request or accept any gifts, assets, or benefits under any circumstances, as this may lead to biased decision-making, conflicts of interest, or undue influence.
Example	**Appropriate Practice**
When unsure about a decision, what should you do?	**Guidance:** Immediately stop the action and report it to the Corporate Governance and Risk Management function if the action: ▪ violates laws, ▪ violates company policy, ▪ conflicts with company practices or culture, ▪ negatively affects stakeholders, ▪ harms the company's reputation, ▪ or may lead to undesirable precedent in the future.