



**Guidelines of Practices on giving  
Sponsorships, giving/accepting of Gifts,  
Souvenirs, Entertainment and Charitable  
Contributions**



**CP Aextra Public Company Limited**

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## **Guidelines of Practices on giving Sponsorships**

To ensure that all activities regarding the giving of sponsorships are undertaken in a fully transparent manner, with the aim to provide support to relevant projects, and carried out without any expectation to gain benefits or other things in exchange, that may be considered as corruption; the Company has therefore determined the guidelines of practices on giving sponsorships, as follows:

### **1. Description of giving sponsorships**

**Giving sponsorships** means donating the Company's money or property, with the aim to support the achievement of the project's objective as well as to support the Company's business, positive corporate image and reputation; and shall be carried out without any expectation to gain benefits in exchange which may be deemed as corruption.

### **2. Principles on giving sponsorships**

2.1 In giving the Company's money or property as sponsorships, it must have the objectives of supporting the achievement of the project as well as promoting the Company's business, positive corporate image and reputation, and be carried out without any expectation to gain benefits in exchange which may be deemed as corruption.

2.2 In giving sponsorships, it must correspond to the relevant policy of the Company.

2.3 Sponsorships must be given under the Company's name only.

### **3. Procedures on giving sponsorships**

3.1 The department requesting for disbursement of monies for giving sponsorships must submit the details of such disbursement to the superior officer of its original affiliation to be scrutinised first, before submitting such for the approval of the person with the approval authority in accordance with the authority level as prescribed in the operating procedures: the Company's approval authority No. MP-FN-001

- 3.2 The person with approval authority shall examine the details of such sponsorship to ensure that its objectives are in accordance with the Company's guidelines of practices, and consider the approval.
- 3.3 After the sponsorship is given, the department requesting for giving such sponsorship must submit relevant supporting documents, e.g. a letter of appreciation from the recipient of such sponsorship, picture or receipt, to the accounting department, in accordance with the operating procedures: Payment (payment voucher, advance payment and petty cash) No. MP-FN-002.
- 3.4 The accounting department shall examine the supporting documents of such sponsorship. IF the supporting documents as submitted by the person who made such request are found be insufficient, the accounting department shall request for more information or explanation from such person. If it is proven that such sponsorship was not given in accordance with the Company's guidelines of practices or that it was used as an excuse or as a path for corruption; the Company shall impose the most severe punishment to such person in accordance with the applicable measure.
- 3.5 The Internal Audit Department shall arrange for the auditing of the procedures for giving sponsorships, to ensure the efficiency and proper internal control in the procedures for giving sponsorships.

## **Guidelines of Practices on giving/accepting Gifts, Souvenirs and Entertainment or any other benefits**

To ensure that all activities regarding giving/accepting gifts, souvenirs and entertainment or any other benefits are undertaken in a fully transparent manner, and carried out without any expectation to gain benefits or other things in exchange which may be considered as corruption, and to ensure that there is an applicable standard. Therefore, the Company has determined the guidelines of practices on giving giving/accepting gifts, souvenirs and entertainment as follows:

### **1. Gifts, souvenirs or any other benefits**

#### **1.1 Description of gifts, souvenirs or any other benefits**

**Gifts, souvenirs or any other benefits** mean goods which is NOT be money or equivalent including travel expenses, accommodation, meals or anything else in the same forms, for example, coupons or tickets which the Company receives from or gives to other persons, e.g. suppliers, service providers, bank employees or financial institution's employees, government officials, state enterprise's employees, other government agencies or any other persons, in order to establish goodwill or relationships to the extent as appropriate; having appropriate value and so long as they are in accordance with traditional customs or when such offering or accepting is regarded as a good social practice, for example: new year festival, congratulations, thank you, welcome, and condolence, and the relevant laws.

#### **1.2 Principles on giving/accepting gifts, souvenirs, or any other benefits**

1.2.1 The action of giving/accepting gifts, souvenirs or any other benefits is allowed under normal customs and traditions, and shall be undertaken in a transparent manner. However, it must not cause any effects to the Company's operation or business decisions, and must be made without any expectation to receive benefits or other things in exchange; and the Company's personnel shall not make any demand or request for such gifts and souvenirs.

1.2.2 In giving/accepting gifts, souvenirs, or any other benefits, it must be in accordance with relevant laws and correspond to the relevant policy of the Company.

1.2.3 In giving/accepting gifts, souvenirs, or any other benefits, it must be made under the Company's name only.

1.2.4 Any giving/acceptance of gifts, souvenirs, or any other benefits must be reasonable, with the value not exceeding Baht 3,000. If the value of the gifts and souvenirs given/accepted exceed Baht 3,000, it must be notified to the superior officer and/or Corporate General Affairs Department - CGA, to manage; and it must be approved as per the Company's rule in such regard. All activities of giving gifts and souvenirs with the value exceeding Baht 3,000 must be undertaken in compliance with relevant laws, especially for the case of giving gifts to government officials.

Examples of gifts and souvenirs which are allowed to be given/accepted, are as follows:

- ✓ Souvenirs for business advertisement or regular promotional merchandises with small value, e.g. pens, stationery, jackets or t-shirts with the Company's logo.
- ✓ Gifts or gift baskets during festival events.
- ✓ Trophy or award of honour.

Examples of gifts and souvenirs which are not allowed to be given/accepted, are as follows:

- ✓ Gifts that are in the form of cash or cash equivalent, e.g. cheque, voucher, gold ornament or immovable property.
- ✓ Performance tickets, e.g. concert, show/ play and sport ticket.

### **1.3 Procedures on giving gifts, souvenirs, or any other benefits**

1.3.1 The department requesting for giving gifts, souvenirs, or any other benefits must submit the details thereof to the superior officer of its original affiliation

to be scrutinised first, before submitting such for the approval of the person with the approval authority, in accordance with the authority level as prescribed in the operating procedures: Company's approval authority No. MP-FN-001

- 1.3.2 The person with the approval authority shall examine the details of such gifts, souvenirs, or any other benefits to ensure that its objectives are in accordance with the Company's practice guidelines, and shall consider the approval as whether or not such giving of gifts, souvenirs, or any other benefits is in compliance with the Company's practice guidelines.
- 1.3.3 The department requesting for giving such gifts, souvenirs, or any other benefits must submit relevant supporting documents, e.g. receipt, to the accounting department as evidence for such gifts, souvenirs, or any other benefits, in accordance with the operating procedures: payment (payment voucher, advance payment and petty cash) No. MP-FN-002.
- 1.3.4 The accounting department shall examine the supporting documents of such gifts, souvenirs, or any other benefits. If the supporting documents which were submitted by the person who made such request are found to be insufficient, the accounting department shall request for more information or explanation from such person. If it is proven that such gift, souvenirs, or any other benefits were not given in accordance with the Company's guidelines of practices, or that it was used as an excuse or as a path for corruption; the Company shall impose the most severe punishment to such person in accordance with the applicable measure.
- 1.3.5 The Internal Audit Department shall arrange for auditing of the procedures for giving gifts, souvenirs, or any other benefits to be undertaken, to ensure the efficiency and proper internal control in such procedures of giving gifts, souvenirs, or any other benefits.

#### **1.4 Procedures on accepting gifts, souvenirs or any other benefits (in case of the value exceeding Baht 3,000)**

1.4.1 The department that receives gifts, souvenirs, or any other benefits must provide the details thereof by completing a Benefits/Gifts and Souvenirs Submission Form, prior to submitting such for the approval of the superior officer of its original affiliation.

1.4.2 The superior officer of such original affiliation shall examine the details of such gifts, souvenirs or any other benefits, to ensure that its objectives are in accordance with the Company's guidelines of practices, and shall consider the approval. Then, for the case of acceptance of gifts, souvenirs, or any other benefits by the Company, the superior officer shall submit such document together with the gifts, souvenirs, or any other benefits to the Corporate General Affairs Department - CGA; and for the case of acceptance of gifts, souvenirs or any other benefits by subsidiary companies, it shall submit such documents as well as gifts, souvenirs, or any other benefits to the human resources department of such company.

1.4.3 Corporate General Affairs Department - CGA shall report the management of gifts, souvenirs or any other benefits with the value exceeding Baht 3,000 to the Executive Board Member (EBD), on a quarterly basis.

1.4.4 The Internal Audit Department shall arrange for auditing of the procedures for acceptance of gifts, souvenirs, or any other benefits to be undertaken, to ensure the efficiency and proper internal control in such procedures of acceptance of gifts, souvenirs, or any other benefits.

## **2. Entertainment**

### **2.1 Description of entertainment**

**Entertainment expenses** mean expenses for meals, beverages, accommodation, transportation, travelling, sports events or other expenses payable for providing entertainment and hospitality to other persons who are involved with the Company,

in order to establish goodwill or relationships to the extent as appropriate for the Company's business; in an appropriate amount and so long as they are in accordance with traditional customs and the relevant laws.

## **2.2 Principles on providing entertainment**

2.2.1 Entertainment is allowed under normal customs and tradition, which shall be undertaken in a transparent manner. However, it must not cause any effects to the Company's operation or business decision, and must be made without any expectation to receive benefits or other things in exchange; and the Company's personnel shall not make any demand or request for any such entertainment.

2.2.2 In providing entertainment, it must be in accordance with relevant laws and correspond to the relevant policy of the Company.

2.2.3 Entertainment must be provided under the Company's name only and requires participation by the Company's officers at the store manager level, or at the manager level of the head office. In this regard, the responsible supervisor shall consider the amount of Company's officers participating in such entertainment, as appropriate.

## **2.3 Procedures on providing entertainment**

2.3.1 The department requesting to provide entertainment must submit the details thereof to the superior officer of its original affiliation to be scrutinised first; the details of such include first name and surname, place of work and positions of all persons being entertained, as well as the names of all of the Company's employees who participate such entertainment and receipt of payment for such entertainment expenses. It shall then be submitted for the approval of the person with the approval authority in accordance with the authority level as prescribed in the operating procedures: Company's approval authority No. MP-FN-001.

2.3.2 The person with the approval authority shall examine the details of such entertainment, to ensure that its objectives are in accordance with the



Company's guidelines of practices; and shall consider the approval. Thereafter, the matter shall be submitted to the accounting department to be further processed in terms of disbursement of advance(s), and clearing in accordance with the operating procedures: payment (payment voucher, advance payment and petty cash) No. MP-FN-002.

2.3.3 The accounting department shall examine the supporting documents. If the supporting documents submitted by the person who made such request are found to be insufficient, the accounting department shall request for more information or explanation from such person. If it is proven that such entertainment was not given in accordance with the Company's guidelines of practices, or that it was used as an excuse or as a path for corruption; the Company shall impose the most severe punishment to such person in accordance with the applicable measure.

2.3.4 The Internal Audit Department shall arrange for auditing of the procedures on providing entertainment to be undertaken, to ensure the efficiency and proper internal control in such procedures.

## **2.4 Procedures on receiving entertainment**

The guidelines of receiving entertainment should be as follows:

2.4.1 The receiving entertainment must be directly relating to business operations or trading traditions and transparently organized without any influence on business decision and conflicts of interest.

2.4.2 It must not contravene with relevant laws and regulations, as well as the Company's policies

2.4.3 Acceptance of an invitation to meeting, training, seminar, or site visit to business operation at the expenses of the Company can be accepted. However, there must be no hidden agenda for leisure travel. The acceptance of such invitation is considered appropriate and beneficial to the Company's business,

moreover, it is subject to superior officer approval under the Company's regulations.

If an invitation with a free of charge is from a trade association, trade commission or an international trade organization related to the Company's business and with no direct relationship with suppliers offering can be accepted.

## **Guidelines of Practices on Charitable Contributions**

To ensure that all activities regarding giving charitable contributions are undertaken in a fully transparent manner, with the aim to contribute to charity, and are carried out without any expectation to gain benefits or other things in exchange which may be considered as corruption; therefore, the Company has determined the guidelines of practices on giving charitable contributions as follows:

### **1. Description of charitable contributions**

**Charitable contributions** mean donating the Company's money or property to charity, without any expectation to gain benefits in exchange which may be deemed as corruption.

### **2. Principles on charitable contributions**

2.1 Charitable contributions must be made for the purposes of charity and with the objectives of benefiting the Nation, religion, the monarchy and society, without any expectation to gain benefits or other things in exchange which may be considered as corruption.

2.2 Such charitable contributions must be made in accordance with relevant laws and correspond to the relevant policy of the Company.

2.3 Charitable contributions must be made under the Company's name only.

### **3. Procedures on charitable contributions**

3.1 The department requesting for disbursement of monies for charitable contributions must submit the details thereof to the superior officer of its original affiliation to be scrutinised first. It shall then be submitted for the approval of the person with the approval authority in accordance with the authority level as prescribed in the operating procedures: Company's approval authority No. MP-FN-001.

3.2 The person with the approval authority shall examine the details of such charitable contributions to ensure that its objectives are in accordance with the Company's practice guidelines and shall consider the approval.

- 3.3 After the charitable contributions are made, the department requesting to make such charitable contributions must submit relevant supporting documents, e.g. a letter of appreciation from the organisation that receives the contributions and pictures, to the accounting department, in accordance with the operating procedures: payment (payment voucher, advance payment and petty cash) No. MP-FN-002.
- 3.4 The accounting department shall examine the supporting documents. If the supporting documents as submitted by the person who made such request are found to be insufficient, the accounting department shall request for more information or explanation from such person. If it is proven that such charitable contributions were not given in accordance with the Company's practice guidelines, or that it was used as an excuse or as a path for corruption; the Company shall impose the most severe punishment possible to such person in accordance with the applicable measure.
- 3.5 The Internal Audit Department shall arrange for auditing of the procedures on making charitable contributions to be undertaken, to ensure the efficiency and proper internal control in such procedures.

**Benefits/ Gifts and Souvenirs Submission Form**

**Benefits/ Gifts and Souvenirs Submission Form**

Giver	Details	Recipient	Value		Superior Officer of the Department	Remark
			≤ Baht 3,000	> Baht 3,000		

Signed \_\_\_\_\_ Sender

(\_\_\_\_\_)

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Signed \_\_\_\_\_ Recipient

(\_\_\_\_\_)

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_