



นโยบายการบริจาคเพื่อการกุศล
(Charitable Donation Policy)

Kijcharoen Engineering Electric Public Company Limited

Creator

(Napaporn Jaimsuwan)

Deputy Human Resources Manager

Approver

(Karoon Sujjwarodom)

Chairman of the Board

History of Document Amendments

Revision No.	Date	Details	Approver
00	20 February 2025	Initial Issue	Executive Committee
01	20 February 2026	1) Revised the definition of the term "Donation" under Clause 1 while maintaining the same meaning. 2) Corrected typographical errors.	Executive Committee

นโยบายการบริจาคเพื่อการกุศล (Charitable Donation Policy)

Kijcharoen Engineering Electric Public Company Limited has established a Charitable Donation Policy and related guidelines to ensure donations are carried out in accordance with good corporate governance principles and aligned with the company’s Anti-Bribery and Anti-Corruption Policy as approved by the Board of Directors. This is to ensure that all practices are conducted properly and in line with the intended objectives. This policy applies to the Company’s directors, executives, employees, and staff, including subsidiaries, who must strictly comply with the guidelines outlined herein. Furthermore, the Company encourages distributors, representatives, and other parties involved in the Company’s business operations to support the implementation of this policy.

1. Definition

“Donation” means the act of giving by an individual or legal entity for charitable purposes or to provide relief for certain causes. Donations may take various forms, including monetary contributions, services, goods, or used items, as well as relief or humanitarian aid, or support for development initiatives.

2. Guideline

The charitable donation practices shall be carried out with reference to the Anti-Bribery and Anti-Corruption Guidelines as stipulated under the section “Donations and Sponsorships.”

3. Duties and Responsibilities

- 3.1 The Accounting Department shall compile and summarize charitable donation expenses from various departments. Donations must not exceed the legal limit recognized as deductible expenses for tax purposes, which is no more than 2% of net profit.
- 3.2 The Accounting Department shall review the budget and cost of donated goods to ensure whether they qualify as charitable donations deductible for public

benefit purposes. This includes verifying the company's right to claim tax deductions, as well as accounting for value-added tax (VAT) obligations arising from such donations. The findings shall be submitted to the authorized approver in accordance with the approval limits set by the Board of Directors.

- 3.3 The Human Resources Department shall verify the credibility and actual existence of the requesting organization, along with all supporting documents.
- 3.4 The authority to approve charitable donations shall comply with the company's regulations and the approval authority granted by the Board of Directors.
- 3.5 The Human Resources Department shall be responsible for delivering goods or assets to the requesting party, coordinating with relevant departments for the delivery. Proof of delivery, including photographs, must be provided. In cases where a donation request is not approved, the requesting organization shall be notified of the reason for rejection.
- 3.6 The Human Resources Department shall track donation receipts and forward the original financial documents related to donations to the Accounting Department for safekeeping, ensuring readiness for inspection by the Revenue Department.

4. Review and Reporting

- 4.1 The Human Resources Department shall monitor and verify that donations are utilized according to the purposes stated in the requests.
- 4.2 The Internal Audit Department shall be responsible for reviewing charitable donations to ensure strict compliance with this policy. If any irregularities or fraudulent practices are detected, the matter shall be reported immediately to the Audit Committee.

5. Penalties

If it is found that any employee or group of employees engages in charitable donation activities in a manner that suggests fraud, personal gain, or benefit to a specific group or associates from their position of responsibility, the Company shall regard such conduct as a serious disciplinary offense. Disciplinary action will be taken in accordance with the Company's regulations, which may include verbal warning, written warning, suspension, or termination of employment. Furthermore, if such conduct is illegal, legal action shall also be pursued.

The Charitable Donation Policy was considered and approved by the Board of Directors' Meeting No. 1/2026 held on 20 February 2026.