



นโยบายการให้และรับของขวัญหรือผลประโยชน์อื่นใด
(Gift and Hospitality 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	17 February 2025	Initial Issue	Sustainability Committee
01	20 February 2026	Annual Review	Sustainability Committee

นโยบายการให้และรับของขวัญหรือผลประโยชน์อื่นใด (Gift and Hospitality Policy)

Kijcharoen Engineering Electric Public Company Limited and its affiliated companies express their intention to operate in accordance with the Gift and Hospitality Policy. The Company has therefore established standards of business ethics and corporate governance within the organization in order to promote values relating to expressions of congratulations, goodwill, and the giving and receiving of gifts, assets, or other benefits. This is to establish good standards of transparent and efficient business practices, build trust and confidence among all stakeholders, ensure compliance with the prescribed policies, and uphold business operations with transparency and fairness in accordance with the Anti-Fraud and Anti-Corruption Policy and practices in all forms, for sustainable growth.

In order to establish clear guidelines for management and employees to understand the scope and criteria relating to the Gift Giving and Receiving Policy, including entertainment and donations, the Company has prescribed appropriate practices for the disbursement of gift expenses, entertainment expenses, and monetary or in-kind donations.

This is to promote good ethics and integrity in accordance with the principles of good corporate governance, avoid conflicts of interest, and ensure that gift expenses or such expenditures are not used as a means or excuse for fraud or corruption, which are fundamental principles in the Company's business operations.

1. Definitions

1.1 "Giving or Receiving Gifts and Hospitality" (Hospitality)

Refers to any expenses with monetary value incurred for items of any kind, including cash equivalents and items that can be exchanged for goods or services.

1.2 "Gift"

Refers to any valuable item that the Company gives to or receives from business partners or external parties to foster goodwill or strengthen relationships. Such gifts must be of appropriate value, consistent with local customs and traditions, and in compliance with applicable laws. Examples include calendars, diaries, company products, and promotional items.

1.3 "Corruption and Bribery"

"Corruption" means any act in any form involving the offering, promising, giving, accepting, or demanding of benefits in various forms for the purpose of inducing any person to perform or refrain

from performing any act that is unlawful or contrary to their duties and responsibilities.

“Benefits in various forms” include cash, cash equivalents, or anything of financial value, whether tangible or intangible, measurable or non-measurable in monetary terms, such as gifts, hospitality, entertainment, offers of employment, or other forms of reciprocal benefits.

“Inducing any person to perform any act” shall include actions directed toward both government officials and private sector personnel.

1.4 “Facilitation Payment”

Refers to a small, unofficial payment made to government officials to ensure that a process is carried out, or to expedite it, where such process does not involve the discretion of the official and is considered part of the official’s lawful duties. This also covers services or rights to which the Company is legally entitled, such as obtaining licenses, certificates, or access to public services.

2. Guidelines

The practices for giving and receiving gifts or other benefits shall follow the Anti-Corruption and Anti-Bribery guidelines under the sections “**Giving Gifts and Providing Hospitality**” and “**Receiving Gifts, Hospitality, and Trade Discounts.**”

For Corporate Social Responsibility (CSR) activities conducted jointly with government agencies or officials, such activities may be undertaken as appropriate, provided that they are carried out in the name of the Company and align with the Company’s CSR policy. Such activities must have clear criteria, plans, and measurable outcomes, and be conducted in accordance with the Company’s established procedures and regulations. Importantly, CSR activities or any other activities carried out in the Company’s name must not be associated with political support.

3. Penalties

Directors, executives, and employees must understand and comply with the Gift and Entertainment Policy, which includes donations. Violators of this policy will be considered to have committed a breach of the company’s employment regulations and will face disciplinary action in accordance with the company’s rules. This may include a verbal or written warning, suspension, or termination of employment. If the action is found to be illegal, it will also be subject to legal proceedings.

Gift and Hospitality Policy was considered and approved by the Board of Directors’ Meeting No. 1/2026 held on 20 February 2026.