

Charitable Donation Policy



THAI AUTO TOOLS AND DIE PUBLIC COMPANY LIMITED

("The Company") and Subsidiaries ("Group")



Charitable Donation Policy

Thai Auto Tools and Die Public Company Limited (“**the Company**”) has a policy prohibiting the directors, executives, employees, and staff of the Company and its subsidiaries (collectively referred to as the “**Group**”) from establishing policies on charitable donations, by which donations or raised funds, materials, assets or other benefits from donations genuinely assist or support the community or society or are used for public charity in according with their stated objectives. Complete and transparent documentation of such donations must be provided, and the donations must be in compliance with the law and not used as a pretext for bribery.

Scope

This charitable donation policy applies to all directors, executives, employees, and staff of the Company, its subsidiaries, joint ventures, and controlling entities, all of which must strictly adhere to the established procedures. Furthermore, the Company expects its business partners, agents, distributors, and all individuals involved in the Company’s business operations to support the implementation of this policy.

Definition

Donation	means	the act of giving by individuals or legal entities for charitable purposes or to provide assistance in a particular situation. Donations can take many forms, including offerings of cash, services, goods, or used items, as well as relief or humanitarian aid, development support, as well as essential medical care, etc.
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Action Measures

1. Budget Approval Request

The Accounting and Finance Department will collect and summarize the expenses related to charitable donations of various departments, such as the Marketing Department, Human Resources Department and Administration Department, in order to request approval of the annual charitable and social donation budget. In addition, charitable donations must not exceed the legal limit for tax deductible expenses by not exceeding two percent of the net profit according to Section 65 Tris (3) of the Revenue Code.



2. Donation Approval Requests

The Human Resources and Administration Department will be responsible for receiving requests for donations and verifying donation documents from schools, temples, government agencies, and various charitable organizations.

The verification process is as follows:

- 2.1 The Human Resources and Administration Department will verify the credibility and existence of the organization requesting the donation, as well as supporting documents, as follows:
 - 2.2.1 The donation request form specifying the products, quantities, monetary amounts, and purpose of the donation.
 - 2.2.2 Important documents proving the establishment of the organization receiving the donation (if any), or verification of the list of educational institutions, hospitals, foundations, associations, and charitable organizations where taxpayers are eligible to claim tax deductions for donations on the Revenue Department's website.
 - 2.2.3 Photographs, floor plans, and architectural drawings of the building(s) where the donated items will be used.
 - 2.2.4 Verification that the quantity of items requested for donation aligns with the reasons and facts of the donation request.
 - 2.2.5 Priority will be given to schools, temples, charitable organizations, government agencies, and communities with which the Company collaborates in areas surrounding the Company and subsidiaries.
- 2.2 The Human Resources and Administration Department will submit a summarized list of donation requesters considered in 2.1, including the types, quantities, and products, to the Procurement Department for procurement according to established procurement procedures.
- 2.3 The Accounting and Finance Department will manage and audit the budget and costs of donated goods that can be recorded as charitable expenses for public benefit and can be used to apply for tax deductions, including the value-added tax (VAT) payable by the Company on donations, in accordance with the operational authority of Thai Auto Tools Group.
- 2.4 In the case of cash donations, the requesting organization must verify the documents according to Clause (2.1) and pay money only in the name of the organization requesting the donation.
- 2.5 For donations of household items, gifts, or food that need to be purchased for community events and traditions such as Buddhist Lent, Children's Day, etc., the procedures stipulated in the regulations and orders are to be followed.
- 2.6 The Accounting and Finance Department will summarize and report on donations at the quarterly Executive Committee meeting.



3. Donation Approval Authority

The authority to approve charitable donations is governed by the latest regulations and *authority list of the Thai Auto Tools Group* at the time.

4. Delivery of Donated Goods or Assets

The Human Resources and Administration Department should coordinate the handover of goods or assets to the donation recipients by coordinating with relevant departments for such deliveries and conducting a formal handover ceremony with photographic evidence. For unapproved donations, the reasons for refusal should be communicated to the donation requester.

5. Delivery of Donation Documents

The Human Resources and Administration Department should request proof of donation and send the original copies of all donation documents to the Accounting and Finance department as evidence for auditing by the Revenue Department, including the following:

- 5.1 Donation request, thank you letter, acknowledgment receipt or payment receipt.
- 5.2 Photographs, plans, and blueprints of the structures requested for donation and the Company's products.
- 5.3 Important documents establishing the organization requesting the donation (if any).
- 5.4 An electronic donation receipt (required if applicable) for monetary or asset donations under the Income Tax Exemption Royal Decree, for verification purposes.
- 5.5 Photographs of donation deliveries, community relations activities, and photos of completed project structures (if available).

Fact-Finding and Reporting

A designated person (according to the confidentiality level of each case) will investigate complaints and facts, and then submit each matter to the Chief Executive Officer for approval to close the matter. A copy of the matter will also be submitted to the Internal Audit Office for reporting to the Audit Committee.

Penalties for Policy Violations

This charitable donation policy is a duty that all directors, executives, employees, and staff must adhere to as a guiding principle in their work and they must not neglect the principles set forth in this policy. Any violation or non-compliance with the above regulations that result in damage to the Company will be considered a breach of the Company's work regulations, and the Company will consider disciplinary actions fairly, with consideration to the severity and nature of each offense. Those authorized to impose penalties will act according to the Company's established guidelines.



บริษัท ไทย ออโต้ ทูลส์ แอนด์ ดาย จำกัด (มหาชน)

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Engaging in corruption is a breach of the business Code of Conduct and is subject to disciplinary action according to Company regulations. Furthermore, legal penalties may be imposed if such actions are illegal.

Policy Review and Revisions

This charitable donation policy must be reviewed and revised regularly, at least once a year, or immediately if there are significant changes, after the Executive Committee submits them to the Board of Directors for approval.

This policy was approved by the Board of Directors Meeting No. 4/2025 on 14 November 2025, effective from 14 November 2025 onwards.

- Dr. Damri Sukhotanang -
Dr. Damri Sukhotanang
Chairman of the Board of Directors