

**Policy on Giving or Receiving Gifts, Receptions,
Hospitality Services or Other Benefits**



THAI AUTO TOOLS AND DIE PUBLIC COMPANY LIMITED
("The Company") and Subsidiaries ("Group")



Reception or Hospitality Expense Policy

Thai Auto Tools and Die Public Company Limited (“**the Company**”) and its subsidiaries (collectively referred to as the “**Group**”) has specified this policy on the giving or receiving of gifts, receptions, hospitality services or other benefits for the Company's directors, executives, employees, and staff to not solicit, accept, or give gifts, receptions, hospitality services, or any other benefits, whether directly or indirectly, to or from any individual, government official, government agency, or private entity, by which they must strictly adhere to this policy to ensure that such actions are appropriate according to customs and traditions, are of reasonable value, and without the intention to induce corruption, dereliction of duty, or benefit in a manner contrary to the law. In order to uphold the Code of Conduct and good corporate governance policies, the Company has established the following guidelines for giving or accepting gifts, assets or other benefits.

Scope

This reception or hospitality expense 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

Gifts, assets, or other benefits	mean	things that have monetary or non-monetary value that are given on important occasions according to tradition or culture as a gesture of goodwill or as a reward, recognition, or charitable donation, or as a token of appreciation, including privileged access to services, entertainment, recreation, or the covering of travel expenses, hospitality costs, accommodation fees, food expenses, or other similar items, such as tickets, lottery tickets, etc. Furthermore, they include gifts given out of social etiquette or under local customs, such as New Year's gifts, birthday gifts, or gifts for new appointments, etc.
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Guidelines for Determining the Reception Budget of the Company and the Group

1. Thai Auto Tools and Die Public Company Limited (TAT) and Thai Auto Tools (Pathum Thani) Company Limited (TATP)

The reception expenses for TAT and TATP are determined by estimating sales based on planned annual sales, which is typically around 1%. For example, if sales reach 250 million baht, the estimated reception budget would be 2.5 million baht. However, if sales fall short of the target, but reception expenses remain the same as planned or even increased due to additional contact and coordination needed to boost sales, the Managing Director (MD) or the Chief Executive Officer (CEO) will give further consideration on a case-by-case basis.

2. Thai Auto Tools (Chon Buri) Company Limited (TATC) and Thai Auto Tools (Eastern) Company Limited (TATE)

TATC and TATE's corporate reception expenses are estimated based on planned annual sales, typically ranging from 0.1% to 0.15%. For example, if sales reach 1 billion, reception expenses would be estimated at 1 million to 1.5 million. If sales fall short of targets but reception expenses remain unchanged as planned or even increased, the MD or the CEO will give further consideration on a case-by-case basis.

Measures for Accepting Gifts, Assets, or Other Benefits

1. Directors, executives, and employees at all levels, and/or their families, are prohibited from accepting gifts, assets, or other benefits from customers, business partners, contractors, sub-contractors, or any other business associates of the Company, except in the case of traditional gifts, gifts to maintain good personal relationships, or gifts to foster goodwill between organizations, by which such acceptance of gifts, assets, or other benefits must not affect the recipient's business decisions. Accordingly, the following measures have been established:

- 1.1 All directors, executives, and employees at every level are required to notify the Human Resources and Administration Department of any gifts, assets, or other benefits received for the purpose of maintaining a record of all gift receipts by using the **“Gift, Asset, or Other Benefit Acceptance Report”** form.
- 1.2 In the event that an employee receives a gift, property, or other benefit with a value exceeding 3,000 baht, said employee must report to their supervisors in accordance with the chain of command for consideration. If the approving authority or the supervisor deems it inappropriate to accept the gift, asset, or other benefit, the recipient must immediately return it to the giver. The process for considering the acceptance of gifts, property, or other benefits is as follows:



- 1.2.1 The agency accepting gifts, assets, or other benefits must consider whether they are in accordance with the policies and authority of the Group.
- 1.2.2 If it is in accordance with the policies and authority of the Group to consider the types or value received as gift or compensation and promotional offers, such cases are to be reviewed by department managers and above.
- 1.2.3 Consider the benefits of the items received. If there are benefits to any company or agency, said agency must submit an approval request for use to the Managing Director. If such items are not beneficial to the Company, the Human Resources and Administration Department should register them for sale through a transparent process and with approval of an authorized person.
- 1.3 In the event that the items cannot be returned to the giver, they will be handed over to the Human Resources and Administration Department to be considered as common property of the Company in order to be used for the greatest benefit of the Company in other ways.
- 1.4 Furthermore, the acceptance of gifts, assets, or other benefits with a value exceeding 3,000 baht should be done openly and be disclosable to employees or other individuals. Examples are provided as follows:
 - 1. Acceptance of Gifts, Assets, or Other Benefits within the Premises of Thai Auto Tools Group**

(For example, when business partners, sub-contractors, or other business stakeholders contact and negotiate within Thai Auto Tools Group)

 - 1.1 Receive gifts in a press release area or a meeting room of the Group.
 - 1.2 Directors, executives, and employees at all levels, and/or their families, who receive gifts from business partners, sub-contractors, or other business associates, are required to have at least two persons jointly accept the gifts.



2. Acceptance of Gifts, Assets, or Other Benefits outside the Premises of Thai Auto Tools Group

(For example, when directors, executives, and employees at all levels and/or their families conduct business negotiations at the company of business partners, sub-contractors, or other business associates or outside of premises)

- 2.1) Receive gifts in the lounge, company meeting room, or business meeting venue during business negotiations between business partners, sub-contractors, or related parties, and require that directors, executives, and employees at all levels, and/or their families who conduct business negotiations at such companies or at designated meeting locations with business partners, sub-contractors, or related parties, receive gifts where there are at least two people involved in accepting such gifts.
- 2.2) Directors, executives, and employees at all levels are prohibited from accepting or promising to accept any assets, goods, or other benefits from anyone with the intention of inducing them to perform or refrain from performing any action, including any actions that are improper or dishonest, whether in public or in private.
- 2.3) If a gift or asset is to be received by a representative on behalf of the Company and is valuable as a memento of a significant company event, personnel at all levels are permitted to accept it on behalf of the Company. However, the receipt and storage of such gifts must be reported using the “Gift, Asset, or Other Benefit Acceptance Report” form and be approved by an authorized person or supervisor. Examples of such cases include the following:
 - 2.3.1 Receiving gifts on the occasion of a company anniversary, where the gifts are engraved with congratulatory messages for the Company.
 - 2.3.2 Receiving gifts to congratulate the Company upon receiving important awards, etc.
- 2.4) Adherence to these guidelines must not conflict with the National Anti-Corruption Commission's announcement regarding the criteria for accepting assets or other benefits in accordance with ethical conduct of government officials.



Measures for Giving Gifts, Assets, or Other Benefits

1. Directors, executives, and employees at all levels, and/or their families, are prohibited from accepting gifts, assets, or other benefits from customers, business partners, contractors, sub-contractors, or any other business associates of the Company, except in the case of traditional gifts, gifts to maintain good personal relationships, or gifts to foster goodwill between organizations, by which such acceptance of gifts, assets, or other benefits must not affect the recipient's business decisions.
 - 1.1 All directors, executives, and employees at every level are required to notify the Human Resources and Administration Department of any gifts, assets, or other benefits received for the purpose of maintaining a record of all gift receipts by using the **“Gift, Asset, or Other Benefit Acceptance Report”** form.
 - 1.2 In the event that an employee receives a gift, property, or other benefit with a value exceeding 3,000 baht, said employee must report to their supervisors in accordance with the chain of command for consideration, whereby the supervisors will determine whether they follow the operational authority of Thai Auto Tools Group.
 - 1.3 If it is determined that the giving of gifts or assets or other benefits follow the operational authority of Thai Auto Tools Group, it is necessary to consider whether the giving of gifts is appropriate in terms of quantity and monetary value, with consideration by supervisors on the level of department managers and up, in addition to specifying the purpose and rationale for the giving of the gifts, assets or other benefits on that occasion.
 - 1.4 The giving of gifts, assets, or other benefits should be done openly and be disclosable to employees or other individuals. Examples are provided as follows:
 - 1) **Giving of Gifts, Assets, or Other Benefits within the Premises of Thai Auto Tools Group**
(For example, when business partners, sub-contractors, or other business stakeholders contact and negotiate within Thai Auto Tools Group)
 - 1.1 Give gifts in a reception, press release area or a meeting room of the Group.



- 1.2 Directors, executives, and employees at all levels, and/or their families, who give gifts to business partners, sub-contractors, or other business associates, are required to have at least two persons jointly give the gifts.

2) Giving of Gifts, Assets, or Other Benefits outside the Premises of Thai Auto Tools Group

(For example, when directors, executives, and employees at all levels and/or their families conduct business negotiations at the company of business partners, sub-contractors, or other business associates or outside of premises)

- 2.1) Give gifts in the lounge, company meeting room, or business meeting venue during business negotiations between business partners, sub-contractors, or related parties.
- 2.2) Require that directors, executives, and employees at all levels, and/or their families who conduct business negotiations at such companies or at designated meeting locations with business partners, sub-contractors, or related parties, give gifts where there are at least two people involved in giving such gifts.
2. Directors, executives, and employees at all levels are prohibited from accepting or promising to accept any assets, goods, or other benefits from anyone with the intention of inducing them to perform or refrain from performing any action, including any actions that are improper or dishonest, whether in public or in private.
3. Keep evidence of monetary gifts that show the value of such gifts, assets or other benefits for future reviews.
4. Adherence to these guidelines must not conflict with the National Anti-Corruption Commission's announcement regarding the criteria for accepting assets or other benefits in accordance with ethical conduct of government officials.

Reception Measures

1. The budget for receptions is capped at 3,000 baht per person per event. When submitting a reimbursement request, the number of people (the total number of clients and Company employees attending the reception event) must be specified each time.
2. Receptions must be in accordance with tradition, which is a customary practice.
3. Receptions should be moderate, infrequent, and appropriate for the occasion.



4. Receptions must not violate Company regulations or laws and must strictly adhere to the Company's good corporate governance policy.
5. Evidence identifying the individuals or entities of business partners and the names of Company employees who attend receptions must be preserved for future reviews.
6. The decision to host receptions must be in accordance with *the authority list of Thai Auto Tools Group*.

Communication and Information Disclosures

Thai Auto Tools and Die Public Company Limited has a policy of communicating information related to anti-corruption measures to ensure that employees, management, shareholders, customers, all stakeholders, and business partners have awareness. This information is communicated internally within the Company, its subsidiaries, and affiliated companies through various media channels to build understanding and facilitate the implementation of the policy. As for information disclosure, the Company discloses information to all employees, executives, shareholders, customers, business partners, creditors, stakeholders, and related parties through annual reports and the Company's website to assure them that the Company and its subsidiaries operate in a transparent and auditable manner.

Penalties for Policy Violations

This policy on receptions or hospitality expenses 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.

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.



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Policy Review and Revisions

This policy on receptions or hospitality expenses 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