

## **5. Granting or receiving presents, gifts or other benefits**

BSG has a policy to prohibit directors, executives, and employees to receive, or give any illegal or corrupt benefits to customers, business partners, or business alliances of BSG as well as to be neutral, not a too-close personal relationship to influence decision-making.

- 5.1 Do not request or beg any presents, gifts or other benefits such as a feast, service, financial support, or reward from customers, business partners, or business alliances.
- 5.2 Do not receive any presents, gifts or other benefits from customers, business partners, or business alliances illegally to influentially operate, or ignore to perform a duty, except the general occasions or traditions that many people grant gifts to others normally and legally. The prices or values of presents, gifts, or other benefits must be shown in each occasion, which is stated in the below table. Such receivers must fill the details in “Receiving/Giving Presents, Gifts or Other Benefits Form” (“the form”), and send to their supervisors or authorized approvers. Both the form and presents, gifts or other benefits are sent to the directors office or human resources and administration department to gather the forms, and submit to the internal audit office to further examine. Thus, receiving such things must not be an influence on decision-making which is unfair to perform a duty.
- 5.3 Receiving any presents, gifts or other benefits that is not in line with the criteria stated at no. 5.2, the receivers must return such things immediately. If such things cannot be returned because of maintaining the good relationship between a person or company, the receiver must fill the details in “Receiving/Giving Presents, Gifts or Other Benefits Form” (“the form”), and send to their supervisors or authorized approvers. Both the form and presents, gifts or other benefits are sent to the directors office or human resources and administration department within 3 working days from the receiving date. Thus, such things are considered as the right and a property of Buriram Sugar Group, as well as presents and gifts given to a representative of BSG, and also have value to commemorate the significant events of BSG such as receiving an honorable award, a souvenir from an activity to help the society and others. After that, the directors office or human resources and administration department submit such forms to the internal audit office to further examine.

The Criteria Concerning to Receiving of Gratuities and any Benefits

- 1) Non-monetary gifts.
- 2) Any gift which is made for sale promotion which is affixed by a company's seal (i.e. pens, caps, shirts, books, and fabric bags, etc.).
- 3) Any gift which is made for complimentary distribution. (distributed to employees, shareholders, business partners' customers).
- 4) Any gift which is made or bought from other sources in order to distribute to business partners in special occasions (i.e. calendars, books, umbrellas, snacks or gift baskets, etc.).
- 5) Other privileges as deserved for sale promotion from business partners.
- 6) Any gift of which the price is not exceeding as determined in the following table;

Category	General Operation Authority	Authorized Person				
		MD	SDMD	DMD	AMD	M
2	Business Expense					
2.5	Receiving gifts per person/times - Not Exceeding 3,000 Baht	✓	✓	✓	✓	✓

Remark: The definition of abbreviation in the above table is as follows;

MD	=	Managing Director	SDMD	=	Senior Deputy Managing Director
DMD	=	Deputy Managing Director	AMD	=	Assistant Managing Director
M	=	Division Manager			

5.4 Do not offer any gifts, other benefits, or any forms of inducement to external persons as an influence on illegal operations, and conflicts, except the general occasions or traditions that many people grant gifts to others normally and legally. Such presents, gifts, or other benefits must be approved by a supervisor or an authorized approver under the regulation of authority assignment procedures. Then, such givers must fill the details in "Receiving/Giving Presents, Gifts or Other Benefits Form" ("the form"), and send to their supervisors or authorized approvers. The form is sent to the directors office or human resources and administration department to gather the forms, and then submit to the internal audit office to further examine.

## The Regulation of Authority Assignment According to Limits for Giving of Gratuities and Any Benefits

Category	General Operation Authority	Authorized Person				
2	Business Expense	MD	SDMD	DMD	AMD	M
2.4	Giving gifts per person/time					
	2.4.1 For private agencies	Value 20,000 baht upwards	Value not exceeding 20,000 Baht	Value not exceeding 15,000 baht	Value not exceeding 10,000 baht	Value not exceeding 5,000 baht
	2.4.2 For government agencies	Value not exceeding 3,000 baht				

Remark: The definition of abbreviation in above table is as follows:

MD	=	Managing Director	SDMD	=	Senior Deputy Managing Director
DMD	=	Deputy Managing Director	AMD	=	Assistant Managing Director
M	=	Division Manager			

### 6. Political rights

- 6.1 Use one's right as a good citizen under the constitutional law, and relevant applicable laws.
- 6.2 Do not have a position to serve as a director in a political party, or a representative of any public activity which may cause an understanding that Buriram Sugar Group is involved with, or supporting one of political parties, or one of political groups.
- 6.3 Do not use BSG names, and any properties to support any political affairs of a political party, political group, or politician.
- 6.4 Do not use a power entrusted by a position to persuade, push, or force a colleague including subordinate to support any political affairs of a political party, political group, or politician.

### 7. Charity and monetary donation

BSG has a policy to donate money for a charity, or monetary support as deemed appropriate, transparent, legitimate, and not involved in any affairs causing damage to the society at large.

Directors, executives, and employees must be careful to donate something for a charity because there may be a risk to be used as an excuse for corruption, or bribery. Thus, BSG has determined a policy and criteria on the charity and monetary donation as follows;

#### 7.1 Charitable contributions

- Any charitable activities must be proved, and operated to support a project's objectives to meet the achievement, and bring a benefit to the society truly, or to be in line with the objectives of CSR operations.

- Any charitable activities must be proved that nothing is involved with two-sided benefits with a person or an agency, except an honorary award which is carried out under a normal business practices such as logo branding, award nomination organized at a venue or by an activity, or in media for public relations, etc.

The Regulations of Authority Assignment According to Limits for Charitable contributions

Category	General Operation Authority	Authorized Person				
		MD	SDMD	DMD	AMD	M
2	Business Expense					
2.2	Charitable contributions per activity	Value 20,000 baht upwards	Value not exceeding 20,000 Baht	Value not exceeding 15,000 Baht	Value not exceeding 10,000 Baht	Value not exceeding 5,000 Baht

Remark: The definition of abbreviation in above table is as follows:

- MD = Managing Director                      SDMD = Senior Deputy Managing Director  
DMD = Deputy Managing Director              AMD = Assistant Managing Director  
M = Division Manager

7.2 Monetary support

- Any monetary support activities must be proved, and operated to support a project's objectives to meet the achievement, and bring a benefit to the society truly, or to be in line with the objectives of CSR operations.
- All monetary support must be proved that such money or other benefits can be calculated in the amount of money such as accommodations and food, etc. In addition, this support must be proved that nothing is involved with two-sided benefits with a person or an agency, except an honorary award which is carried out under a normal business practices.
- A giver must record the details in a request form by specifying a receiver's name, and an objective of giving monetary support, which is attached with all relevant document to be sent to an authorized approver of BSG for approval.