



## Guidelines for Receiving and Offering Gifts, Hospitality, and Other Benefits

### Objective

To ensure that the receiving and offering of gifts, souvenirs, presents, assets, or other benefits (hereinafter collectively referred to as “gifts”) related to the operations of Loxley Public Company Limited or any legal entity in which Loxley Public Company Limited owns or holds more than 50% of the voting shares, whether directly or indirectly, or over which the Company has control (hereinafter referred to as “the Company”), is conducted in a transparent and verifiable manner, in accordance with the Company’s business ethics, as well as the related policies and regulations. Furthermore, to align the actions of all employees in the same direction, this guideline for receiving and offering gifts, hospitality, and other benefits is hereby announced.

### Principles

1. Executives and employees of the Company must jointly refrain from giving/receiving gifts arising from the performance of duties with customers, business partners, and related parties during festivals or other occasions. They are also responsible for informing external parties about the Company’s No Gift Policy.
2. Gifts given or received must not be related to the performance of duties with customers, business partners, and related parties. The term “performance of duties with customers, business partners, or related parties” refers to any operation or activity related to customers, business partners, or individuals/agencies involved in the Company’s work or projects, such as negotiations, procurement, delivery of work, or coordination, which must be conducted transparently and in accordance with the Company’s policies and ethics. The following criteria must be considered:
  - 2.1 Gifts given or received must not be related to business decision-making or job responsibilities. Gifts given as part of customary practices<sup>1</sup> may be allowed, provided they do not violate relevant laws and regulations, both domestic and international. For example, in Thailand, according to the Announcement of the Anti-Corruption Commission (NACC) on the Criteria for Accepting Property or Other Benefits by Government Officials’ Ethical Standards B.E. 2563 (2020), gifts must not exceed 3,000 baht per person per occasion.

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<sup>1</sup> Customary practices refers to festivals or important days during which gifts may be exchanged. It also includes occasions for expressing congratulations, gratitude, welcoming, sympathy, or offering assistance as per the social customs observed in society (as referenced from the Office of the Prime Minister Regulation on the Giving or Receiving of Gifts by Government Officials, B.E. 2565 (2022))

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- 2.2 The value of the gift given or received must be appropriate. It should not be of such high value that it might be perceived as an attempt to seek personal gain or influence.
- 2.3 Giving or receiving gifts should be conducted transparently and be auditable. It should be done according to the same standards to avoid any discrimination.

## Guidelines

### 1. The giving of gifts, souvenirs, presents, assets, or other benefits

- 1.1 Gifting that aligns with culture and normal customs and traditions may be done, provided it does not violate relevant laws, local traditions, and is given in a way that promotes the Company's image as follows:
  - 1) Calendars, diaries, Company products
  - 2) Products used for corporate publicity (Corporate logo / Corporate brand)
  - 3) Charitable, public welfare items, or products supporting sustainable development, including items from the Royal Projects, Royal initiatives, community products, etc.
- 1.2 Do not give gifts to spouses, whether legally married or living together as husband and wife without formal registration, children, adopted children, or individuals related to government officials, customers, business partners, and contacts, if it may be perceived as a form of indirect acceptance.
- 1.3 Gifting on important business occasions such as Company anniversaries or treaty signings may be done. If the value is 3,000 baht or more, approval must be obtained from management according to the approval authority outlined in the operational manual.
- 1.4 The highest-ranking supervisor in each business unit is responsible for monitoring and ensuring that the giving of gifts, souvenirs, or other benefits is in compliance with the Company's relevant policies.

### 2. Receiving gifts, souvenirs, presents, assets, or other benefits

- 2.1 Receiving gifts must not be considered as a form of reciprocal exchange and must not influence decision-making or the performance of duties for which one is responsible.
- 2.2 In cases where receiving gifts does not comply with the policy, relevant regulations, and this guideline, if the gift cannot be declined or returned, it should be collected and a gift receipt report should be created. The report should then be submitted to the immediate supervisor and passed on to the Corporate Social Responsibility Department, or considered for donation to charity or for public benefit.

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**3. Entertainment expenses**

Business entertainment or hospitality expenses, such as meals and drinks, sporting events, and other business-related expenses or commercial customs, can be incurred. However, they must be reasonable and for the business benefit of the Company, ensuring they do not affect decision-making or create any conflicts of interest. The expenses must be approved by the management according to the approval authority specified in the operational manual.

**4. Corporate Social Responsibility Activities (CSR Activities) with Government Agencies or Business Partners**

Organizing corporate social responsibility activities with government agencies or business partners can be done as appropriate, but must be done in the name of the Company and aligned with the Company’s CSR policy. Any CSR activity or activity conducted in the Company’s name must exclude any involvement related to political support.

**5. Offering or receiving invitations for meetings, training, seminars, and business visits**

5.1 Offering or receiving invitations for meetings, training, seminars, and business visits can be done if they are in accordance with the terms specified in the contract.

5.2 In cases where it is not specified in the contract, it can still be done if it is considered appropriate, beneficial to the Company, and must be approved by the highest executive of the business line or the highest executive of the Company, in addition to being in accordance with the Company’s relevant policies.

**6. Donations and support to government agencies, government officials, business partners, and charitable organizations**

6.1 Donations and support to any organization that is legally established must not be made with the expectation of reciprocal benefits or used as a means for corruption.

6.2 The actions must be taken in the name of the Company, transparently, legally, and in accordance with the Company’s relevant policies.

6.3 Payments should not be made directly to government officials or any individuals in the name of a person, except when the details are clearly stated in the request for support letter and there is written evidence of the support received.

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### Procedure for Claiming Gift Expenses

The cost of each gift purchase must be properly recorded with evidence for future verification.

The procedure for claiming expenses is as follows:

No.	Expense Item	Description
1	Gifts to Promote Business Relationships	Used to promote good business relationships, without seeking personal gain.
2	Symbolic Souvenirs	Gifts given symbolically to express gratitude on a business occasion.
3	Corporate Gifts	Gifts given in the name of the organization to show goodwill at the corporate level.
4	Promotional Items	Gifts used to promote the organization’s image, such as items with the Company logo.
5	Commemorative Gifts for Special Occasions	Gifts given on special occasions in the name of the organization, such as New Year or anniversaries.
6	Souvenirs for Image Promotion	Items with the Company logo given to create recognition and promote the organization’s image.
7	Gifts Supporting Cultural Activities	Gifts given during cultural activities in collaboration with partners or customers, such as local festivals.
8	Souvenirs to Support Business Partnerships	Symbolic gifts given to represent long-term cooperation.
9	Expenses for Community Social Activities	Expenses incurred from social activities that benefit the community as a whole.
10	Symbolic Gifts for Social Activities	Gifts given to show participation in social or charitable activities.
11	Souvenirs for Seminars	Items given at seminars to thank participants.
12	Gifts for Celebrating Important Occasions	Gifts given on significant occasions, such as the opening of a new business or business achievements.
13	Support Souvenirs for Trade Shows	Items given to promote the organization at trade shows.
14	Business Agreement Gifts	Items given according to agreements or practices accepted within the scope of business.

For the reimbursement of gift expenses that differ from the items listed above, approval must be obtained from the highest executive of the business line or the highest executive of the Company, and it must not conflict with or contradict the relevant policies, regulations, and the Company’s business ethics.

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### **Persons Obligated to Comply with This Practice**

All executives and employees of Loxley Public Company Limited or legal entities owned or controlled by Loxley Public Company Limited, with ownership or voting rights exceeding 50%, whether directly or indirectly, or entities where the Company has control.

Any announcement or practice of the Company that was issued previously and contains content that conflicts with or contradicts this practice shall be governed by this practice as the primary guideline.

This shall be effective starting from February 19, 2025 onwards.

Announced on February 19, 2025

Suroj Lamsam

Chief Executive Officer and President

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