



บริษัท ไทยโพลีอะคริลิก จำกัด (มหาชน)
Thai Poly Acrylic Public Company Limited

Ref. No. HRG0105/2569

Date: 14 January 2026

Announcement

Regulation on Approval Procedures for:

- a) Business Entertainment
- b) Gifts, Hospitality, Support, Donations, and Travel Assistance for External Parties
- c) Acceptance of Gifts, Complimentary Items, and Samples

a) Business Entertainment

In the past, various departments have requested approval and reimbursement for entertainment expenses on different occasions. It has been observed that clear rules and appropriate boundaries have not yet been formally established. To ensure consistency, transparency, and alignment across the organization, the following guidelines are prescribed:

Business Entertainment refers to:

Expenses incurred for hosting or entertaining customers or business partners who have business transactions with the Company, both domestically and internationally.

- Social, community, and private-sector entertainment, including VIP visitors and companies within the Group.

Approved expense limits per occasion / per day are as follows:

1. Managing Director, Operations Manager, Finance Controller, Commercial Manager – Not exceeding THB 10,000
2. Supply Chain Manager, Manager, EHS Manager, and Human Resource Manager – Not exceeding THB 5,000

Manager or equivalent

– Not exceeding THB 3,000

Each department is allocated an annual entertainment budget. Department managers are responsible for monitoring and controlling expenditures within the approved budget to ensure effective use of funds and clarity in cost control.

The Accounting / Finance Department shall provide monthly reports on entertainment expenses incurred within each department for monitoring purposes.



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b) Gifts, Hospitality, Support, Donations, and Travel Assistance for External Parties

The provision of gifts, hospitality, support, donations, or travel assistance—whether monetary or non-monetary—on behalf of the Company to any individual or legal entity may be permitted in accordance with established good practices, provided that such actions:

- Are reasonable and appropriate in value
- Are transparent and auditable
- Have no hidden intent
- Are not related to political activities or political support

Approved limits per occasion / per day are as follows:

Managing Director, Operations Manager, Finance Controller, Commercial Manager

– Not exceeding THB 5,000

Supply Chain Manager, Manager, EHS Manager, and Human Resource Manager

– Not exceeding THB 3,000

Manager or equivalent

– Not exceeding THB 2,000

For gifts, hospitality, support, or donations provided in accordance with traditions or customary practices to government officials, the value shall not exceed THB 3,000 per occasion.

c) Acceptance of Gifts, Complimentary Items, and Samples

c.1)

In cases where gifts, complimentary items, or samples are received from customers, suppliers, contractors, or any external parties, the recipient or responsible department shall notify and submit such items to the Human Resources / Legal Department for safekeeping. These items may later be distributed to employees or used for a New Year gift lottery, as appropriate.

c.2)

The acceptance of gifts from internal parties, Group companies, or affiliated entities is permitted under reasonable circumstances and customary practices, provided that the value is appropriate and that the gift is not given or received as a form of compensation, inducement, or expectation of future benefit or favorable treatment.



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Approval and Compliance Requirements

All expense reimbursement requests under this regulation must be reviewed by the respective line manager or the Human Resources Department to ensure transparency, traceability, and compliance with the Company's Anti-Corruption Policy.

Any items or activities that do not comply with the above provisions shall require approval from the Managing Director on a case-by-case basis.

If the value exceeds THB 30,000, joint approval by the Managing Director and the Human Resource Manager is required, and the matter must be recorded in the Procurement Committee meeting minutes.

Anti-Corruption Compliance

In any case involving potential corruption risk, whether domestic, cross-border, or international, consultation with the Regional Legal Department (Legal APCT) is mandatory. Relevant parties must also study and strictly comply with the Company's Anti-Corruption Manual and those of affiliated companies at all times.

Conflict of Authority

For any activities governed under this regulation that involve the Managing Director as the highest internal approving authority, approval or formal acknowledgment shall be obtained from the Chairman of the Board of Directors or the Chairman of the PMMA / MCG Business Group, as applicable.

This announcement is hereby issued for acknowledgment and strict compliance.

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Mr. Surajin Tappanchai
Managing Director

Notes:

- All approval and reimbursement documentation must also comply with the Company's budget management regulations, accounting standards, and applicable tax laws.
- For clarification or further inquiries, please contact your line manager or the Human Resources Department.