



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

Ref. No. HRG0106/2569

Date: 14 January 2026

Entertainment & Team-Building Policy and Guideline

1. Purpose

This policy is established to provide a clear, transparent, and auditable framework for entertainment and recreational activities within the Company. The objectives of this policy are to:

Strengthen internal relationships and teamwork (Team Spirit & Engagement)

Promote equal participation among employees at all levels

Serve as a tool for building business relationships and strategic partnerships

Ensure appropriate, cost-effective budget utilization aligned with the Company's image and values

2. Real Purpose

Internal: To ensure employees feel valued, engaged, and motivated to work collaboratively

External: To build trust, confidence, and sustainable cooperation with customers, business partners, and stakeholders

Management: To prevent ambiguity, unfairness, and potential risks arising from inappropriate entertainment or activities

3. Scope

This policy applies to all employees and covers all types of activities, including but not limited to:

Internal activities: Employee gatherings, team-building activities, New Year parties, and celebrations for special occasions

External activities: Business entertainment for customers or partners, and participation in business-related events

4. Key Principles

Transparency: All activities must be properly approved and supported by expense documentation

Fairness: All participants must be treated equitably

Appropriateness: Activities must align with the Company's image and avoid unnecessary extravagance

Safety & Respect: Venues and activities must be appropriate and pose no undue risk

Accountability: Activities must be traceable and subject to evaluation at every stage

5. Standard Payment Levels

The Company establishes per-capita expense guidelines based on appropriateness and prevailing market conditions, with reference to the Entertainment Announcement issued in 2026.



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Human Resources and Finance shall review and update the applicable expense levels annually to reflect economic conditions and market practices.

#### 6. Approval Process

Pre-Approval:

Preparation of activity plan and estimated budget

Review and confirmation of appropriateness by the direct line manager

Final approval by the higher-level approver (Department Head / HR / Finance) prior to execution

Final Approval (Post-Activity):

Acknowledgment and confirmation of actual expenses by the direct line manager

Submission of receipts, participant lists, and supporting documents

Review and approval of reimbursement by the higher-level approver

#### 7. Roles & Responsibilities

Employees: Comply with this policy, retain expense documentation, and report accurately

Direct Line Managers: Review the rationale and appropriateness of activities and verify expenses before and after execution

Human Resources & Finance:

Provide guidance and planning support

Review documentation and expense accuracy

Maintain records for internal and external audit purposes

#### 8. Managerial Control & Year-End Summary

To ensure equal opportunity and fair treatment for all employees:

Direct line managers are responsible for monitoring and overseeing employee participation in activities

Annual Summary Report: By year-end, each department manager must prepare a summary report of entertainment and recreational activities under their supervision to demonstrate fairness and balance

HR and Management shall consolidate and review all reports as a check-and-balance mechanism to ensure transparency and prevent discrimination

If imbalances are identified, HR shall notify the relevant manager to improve the approach in the following year

This policy and guideline comprehensively covers objectives, standards of expenditure, approval processes, roles and responsibilities, and includes a check-and-balance mechanism through annual managerial reporting.



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9. Remark on Government-Related Entertainment & Gifts

In cases where entertainment or gifts involve government entities, whether directly or indirectly, the responsible party must consult the Legal Department in advance to ensure appropriateness, transparency, and legal compliance.

The Company maintains a clear principle that any gifts or entertainment must not be perceived as an attempt to obtain benefits, privileges, or favorable treatment from any government authority on behalf of Thai Poly Acrylic Public Company Limited.

Where interpretation is unclear, the Legal Department shall provide guidance and confirmation of the appropriate course of action to mitigate legal and ethical risks.

Expenditures Exceeding the Prescribed Standards

If any entertainment or activity incurs expenses exceeding the prescribed standards, special approval must be obtained from the Managing Director on a case-by-case basis, supported by clear and reasonable justification.

Following such expenditure, the organizer must prepare a summary report to assess whether the benefits derived are reasonable and proportionate to the costs incurred.

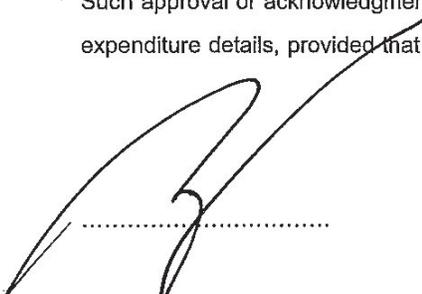
Expenses Involving the Managing Director

Any expenses related to the Managing Director, whether for entertainment or activities, must be approved or formally acknowledged by both:

The Chairman of the Board

The direct business-line superior within the PMMA business group

Such approval or acknowledgment may be granted either in advance or retrospectively with a summary of expenditure details, provided that proper documentation is maintained for transparency and auditability.

  
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Mr. Surajin Tappanchai  
Managing Director

Anti-Corruption Compliance Statement

This policy and guideline shall not conflict with and must fully comply with the Company's policies on entertainment, gifts, or sponsorship, as well as the Anti-Corruption Policy of the Company and its affiliated companies.

In the event of any inconsistency or ambiguity, the Anti-Corruption Policy shall prevail.

