



HRG0112/2569

Data Retention & Record Keeping Policy

1. Purpose

This Policy is established to define the principles, framework, and governance for the creation, retention, maintenance, access, review, and disposal of the Company's data and records in a systematic, accurate, transparent, and auditable manner.

The Policy aims to ensure compliance with applicable laws and regulations, accounting standards, data protection requirements, and good corporate governance principles, while supporting efficient business operations and minimizing legal, regulatory, and operational risks.

2. Scope of Application

This Policy applies to:

Directors

Executives

Employees at all levels

Third parties or external parties acting on behalf of the Company

who create, access, manage, store, use, disclose, or dispose of Company data or records, regardless of format, including physical documents, electronic records, or any other media.

3. Fundamental Principles of Record Management

The Company requires that all data and records be managed in accordance with the following principles:

Accuracy, completeness, and reliability

Necessity and proportionality in relation to business purposes

Transparency and auditability (traceability)

Security and protection against unauthorized access, alteration, loss, or disclosure

Compliance with applicable laws, accounting standards, and internal policies

Prevention of misuse, corruption, fraud, or unethical conduct

4. Classification of Data and Records

Company data and records shall be classified according to their nature, importance, and sensitivity, including but not limited to:

Accounting and financial records

Human resources records

Legal, contractual, and governance records



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Operational and production records

Personal data and sensitive personal data

Information technology and system records

Other records as determined by the Company

Such classification shall be applied consistently across the organization.

5. Compliance with Laws and Accounting Standards

The creation, retention, use, disclosure, and disposal of records must comply with:

Applicable laws and regulations of Thailand

Relevant international laws and regulatory requirements (where applicable)

Generally Accepted Accounting Principles in Thailand (Thai GAAP / TFRS)

International Financial Reporting Standards (IFRS) or other applicable international accounting standards

Records must accurately reflect the substance of transactions and be sufficient to support accounting entries, financial statements, and regulatory reporting.

6. Record Storage Locations and Information Security

The Company shall ensure that records are stored in secure locations appropriate to their type and sensitivity:

Physical records must be stored in secure facilities with controlled access and protection against loss, damage, fire, flood, or unauthorized use.

Electronic records must be stored in systems with appropriate information security measures, including access controls, data backup, and protection against unauthorized modification or deletion.

The level of security applied must correspond to the importance and sensitivity of the records.

7. Access Control to Records

Access to Company data and records shall be governed by the principles of Need-to-Know and Least Privilege, whereby:

Access rights are granted strictly according to job responsibilities.

Sensitive or confidential records are restricted to authorized personnel only.

Unauthorized access, alteration, or disclosure is strictly prohibited.

8. Accuracy, Integrity, and Review of Records

All Company records must be accurate, complete, and up to date:

Records with legal, accounting, or governance implications must be officially approved, validated, or authorized.

Periodic review of records shall be conducted, as appropriate, to confirm accuracy, relevance, and ongoing necessity.



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Duplicate, unofficial, or unclear-status records should be avoided.

9. Record Retention Periods

The Company shall define appropriate retention periods for each category of records based on:

Legal and regulatory requirements

Accounting and financial reporting standards

Legitimate business needs

Records shall not be retained longer than necessary. The Company may issue a Record Retention Schedule as a supporting document to this Policy.

10. Identification of Non-Essential Records

The Company shall establish criteria to identify records that are no longer necessary, including:

Drafts, working papers, or temporary documents

Duplicate copies not required as official records

Records that have exceeded their retention period

Records no longer required for business, legal, or regulatory purposes

Such records should not be retained without justification.

11. Proper and Timely Disposal of Records

Upon expiration of the applicable retention period or when records are deemed unnecessary, records must be disposed of in an appropriate and secure manner:

Disposal methods must prevent reconstruction or retrieval of information.

The confidentiality and sensitivity of the records must be considered.

Disposal activities should be documented where appropriate.

Disposal must not conflict with any legal hold, regulatory requirement, or ongoing dispute.

12. Suspension of Disposal (Retention Hold)

Where records are subject to:

Audits or investigations

Internal or external inquiries

Legal proceedings or disputes

Orders from regulatory or governmental authorities

the Company shall suspend disposal of such records until the matter is formally resolved.



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13. Personal Data Protection

The collection, retention, use, disclosure, and disposal of personal data must comply strictly with applicable personal data protection laws and the Company's data protection and privacy policies

14. Non-Compliance

Failure to comply with this Policy constitutes a breach of Company regulations and may result in disciplinary action and/or legal consequences, including civil or criminal liability, as applicable.

15. Review and Amendment

This Policy shall be reviewed periodically or whenever there are changes in applicable laws, accounting standards, technology, or business operations, to ensure continued relevance, effectiveness, and compliance with good corporate governance principles.

Policy Establishment, Proposal, and Approval

Policy Owner:

Signature:

(Thanawat Kulprasertat)

HR and Legal Manager

Date:

Approved By:

Signature:

(Dr. Surajin Tappanchai)

Managing Director

Date: