

Part 3: Business Ethics

4.5 Granting or receiving presents, gifts or other benefits

Buriram Sugar Group 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 Buriram Sugar Group, as well as to be neutral, not a too-close personal relationship to influence decision-making.

- 4.5.1 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.
- 4.5.2 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 director 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.
- 4.5.3 Receiving any presents, gifts or other benefits that is not in line with the criteria stated at no. 4.5.2, 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 director 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 director office or human resources and administration department submit such forms to the internal audit office to further examine.

The Criteria Concerning to Receiving or Giving 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.).

4.7 Charity and monetary donation

Buriram Sugar Group 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, Buriram Sugar Group has determined a policy and criteria on the charity and monetary donation as follows;

4.7.1 Charitable contributions

1. 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.
2. 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 Delegation of Authority According to Limits for Charitable contributions

Category	General Operation Authority	Authorized Person							
		D	EXCOM	MD	SDMD	AMD	M	DDM / AM	SM
1	Expense								
1.4	Charitable contributions per activity								
	-Less than 2,000 THB						A	-	-
	-Less than 5,000 THB					A	-	-	-
	-More than 5,000 THB				A	-	-	-	-

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

D	=	Director	EXCOM	=	Executive Committee
MD	=	Managing Director	SDMD	=	Senior Deputy Managing Director
AMD	=	Assistant Managing Director	M	=	Division Manager
DM	=	Deputy Division Manager	AM	=	Assistant Manager
SM	=	Section Manager	A	=	Approved
-	=	No Approval/ Authority	(Blank)	=	Higher Level Authority

4.7.2 Monetary support

1. 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 actually, or to be in line with the objectives of CSR operations.
2. 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.

3. 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 documents to be sent to an authorized approver of Buriram Sugar Group for approval.

On June 1st, 2018, the delegation of authority has been amended in accordance with the current situation and business environment as well as the anti-corruption policy, which has already been notified to the executives and employees.

The Delegation of Authority

(Receiving or Giving of Gratuities and any Benefits, and Charitable Contributions)

Delegation of Authority	Authorized Person						Note
	Executive Board	Managing Director	Executive Vice President	Deputy Managing Director	Assistant Managing Director	Manager	
2. Expenses for business operations							
2.2 Charitable contributions per activity		20,000 up	Less than 20,000	Less than 10,000	Less than 5,000	Less than 2,000	
2.3 Welcome & Entertainment (In Budget)		20,000 up	Less than 20,000	Less than 15,000	Less than 10,000	Less than 5,000	Record and submit to relevant department and compliance with the Regulation
2.4 Giving gifts per time (In Budget)							
(2.4.1) Private Sector		20,000 up	Less than 20,000	Less than 15,000	Less than 10,000	Less than 5,000	
(2.4.2) State Agency						Less than 3,000	
2.5 Receiving gifts per person/ organization						Less than 3,000	

Remark: A = Authorization