

noble

Guideline for  
Charitable Contributions  
and Sponsorship

## Guideline for Charitable Contributions and Sponsorship

### This guideline is part of the Anti-Corruption Policy

Noble Development Public Company Limited (the Company) has a charitable contributions and sponsorship policy to support public benefit which can perform as a part of corporate social responsibility activities. However, the Company is aware that charitable contributions and sponsorship may be a channel that leads to corruption risk as such activities involve in spending money without tangible compensation and may be used as an excuse or be a path to corruption. Therefore, in order to prevent charitable contributions and sponsorship from hidden purpose and to be transparent, the Company has established Charitable Contributions and Sponsorship Committee to screen, select and consider the organizations to receive the contribution or support and determined Guideline for Charitable Contributions and Sponsorship to be in line with the Company's Anti-Corruption Policy.

### Objective and Guideline for Charitable Contributions and Sponsorship

To prevent the risk of using charitable contributions and sponsorship as a path of corruption, such giving or receiving contributions and giving or receiving sponsorship must be transparent and legal and can be proven to be used in charity or truly supported based on an approved purpose. The Company has established Guidelines for Charitable Contributions and Sponsorship so that directors, executives and employees would have an understanding of charitable contributions and sponsorship policy including the scope, criteria and appropriate operational approach.

### Charitable Contributions and Sponsorship Must Meet the Following Conditions:

1. Must be for the public benefit, legally, and comply with conventional occasion\* and ensuring that giving or receiving money or asset for charitable contributions or sponsorship are not used as an excuse for bribery.
2. Must be a contribution or support for the foundation, charitable organizations, hospitals, clinics or other organizations for the benefit of society. Must have a certificate or be accredited, and providing reliable evidence of donation and acting on behalf of the Company only.
3. Must be an activity that is consistent with and related to the Company's policies and plans.
4. Must have a clear objective of the use of contributions or sponsorship which can be practiced and assessed.
5. Must clearly specify place for contributions or sponsorship.
6. Must specify benefits expected from contributions or sponsorship; who will be benefit from it; what are the direct and indirect benefit beneficiaries shall receive, both quantitative or qualitative.

\*Conventional occasion means festivals or special occasions where gifts are usually given. This may also mean occasions where people express their congratulations, gratitude, condolences or assistance as normal practice in the society. (Ref: Regulations of the Office of the Prime Minister on Giving or Accepting Gifts by Government Officers B.E. 2544 (2001))

7. Must have evidence of giving or receiving and a receipt or other evidence which specified amount of money, the money usage and operation.
8. Must have obtained consideration and approval from Charitable Contributions and Sponsorship Committee.

### Procedure

1. The operator prepares the Charitable Contributions and Sponsorship form (attachment 1) by specifying the name of donor or applicant, objective and the name of activity or project of applicant.
2. Submitting the Charitable Contributions and Sponsorship form attaching with all documents to highest supervisor of the group for approval.
3. Submitting the Charitable Contributions and Sponsorship form attaching with all documents which approved by highest supervisor of the group to Charitable Contributions and Sponsorship Committee for approval.
4. Submitting the Charitable Contributions and Sponsorship form attaching with all documents which approved by highest supervisor of the group and Charitable Contributions and Sponsorship Committee to the authorized person based on the Company's regulation, subject: Authority to approve charitable contributions and sponsorship (attachment 2).
5. Proceeding expenses disbursement with Finance Department according to the Company's regulation, subject: Authority to Approve Charitable Contributions and Sponsorship (attachment 2) and attaching with approved application.
6. The operator shall submit contribution or sponsorship evidence as detailed to Accounting Department within 7 business days after processing.

Charitable Contributions and Sponsorship Form

Date .....

Dear .....

Mr. / Mrs. / Miss .....

Position..... Group ..... Department .....

Request a record of giving or receiving Charitable Contributions / giving or receiving Sponsorship of the Company as follows.

Charitable Contributions Sponsorship

Company / Organization..... Contact name.....

Position ..... Tel ..... Email .....

Activities or Project names.....

Address.....

Objective of receiving charitable contributions / sponsorship

Monetary value of support or cash request for approval.....

Supporting Documentation

- Letter of request for Charitable Contributions or Sponsorship from the organization
The organization certificate (if any)
Documents to clarify the information of the project to be charitable contributions or sponsorship
Account No. for deposit. In case requesting cash support

Documents shall be submitted within 7 business days after processing

- Thank you letter or certificate or receipt (In case of donating money) indicating the name, address of the charitable contributions or sponsorship's recipient, stating the correct amount of money or tax invoice (In the case of purchasing)
Photos of contribution / sponsorship activities

Recorded by .....
(.....)

Approved by .....
(.....)

Approved by .....
(.....)

Approved by .....
(.....)

Approved by .....
(.....)

Approved by .....
(.....)

## The Company's Regulation

## Subject: Authority to Approve Charitable Contributions and Sponsorship

Monetary value (THB)	Power of Authorization			
	CBDO or CFO or CCSO (Direct Supervisor)	Chief Operating Officer	Co-Chief Executive Officer	The Board of Directors
1. 0 - 3,000 Baht	✓			
2. > 3,000 Baht ≤ 150,000 Baht		✓		
3. > 3,000 Baht ≤ 200,000 Baht			✓	
4. > 200,000 Baht				✓

noble