

Donations and Sponsorship Policy

PACIFIC PIPE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES (If any)

The Board of Directors	
No. 1	12 November 2018
No. 2	22 December 2022
No. 3	20 December 2023
No. 4	20 December 2024
No. 5	16 December 2025

Note: Approved by the resolution of the Board of Directors' Meeting No. 6/2025, held on 16 December 2025, Agenda Item 4.3.

1. General Provisions

1.1 Objectives

This Policy is established to serve as guidelines for considering the provision of sponsorships, donations, and the implementation of social responsibility projects by Pacific Pipe Public Company Limited and its subsidiaries (if any).

1.2 Scope of the Policy

These guidelines define the framework for considering sponsorships, donations, and the implementation of social responsibility projects.

1.3 Persons Required to Comply with This Policy

This Policy applies to assigned departments and other departments that intend to provide sponsorships, donations, or implement social responsibility projects.

1.4 Policy Exemptions

None.

1.5 Relevant Rules or Laws

- Notification of the Director-General of the Revenue Department on Income Tax (No. 44) regarding the specification of expenses for public benefit, educational expenses, and sports expenses under Section 65 Ter (3) of the Revenue Code;
- Anti-Corruption Policy;
- Policy on Giving and Receiving Gifts and Entertainment.

1.6 Effective Date

This Policy shall become effective as of the date of approval by the Board of Directors of Pacific Pipe Public Company Limited.

1.7 Policy Review Frequency

This Policy shall be reviewed annually or when there are significant changes.

2. Definitions

Sponsorship shall mean the provision or receipt of resources in various forms, including but not limited to cash, goods, services, or other benefits, for the purpose of supporting activities, projects, or organizations in both the public and private sectors, whether for-profit or non-profit.

Such support is provided to enhance corporate image or business relationships, without the expectation of direct consideration or return.

Donation shall mean the provision of money, assets, or other resources to government or private organizations, juristic persons, or individuals for public benefit or to non-profit organizations, without any expectation of return or benefit.

Social Responsibility Projects shall mean projects or activities undertaken with the objective of creating benefits for society, communities, or the environment, whether conducted on a commercial or non-profit basis, such as volunteer programs, community development, education, or environmental initiatives.

3. General Principles and Guidelines

3.1 Sponsorships, Donations, and Social Responsibility Projects

The Company may provide sponsorships in the form of goods and/or financial support, make donations in the form of goods and/or financial contributions, and/or implement social responsibility projects without any business purpose or commercial benefit. Sponsorships, donations, and social responsibility projects shall be carried out in the following two (2) forms:

- Providing sponsorships and/or donations to social projects upon requests from external organizations that conduct such activities, including non-profit organizations, educational institutions, associations, religious organizations, government agencies, and private companies;
- Providing sponsorships and/or donations to external organizations for the implementation of the Company's own social responsibility projects initiated by the Company.

In all cases, sponsorships and/or donations must not be linked to bribery or intended to exert influence over decision-makers of the recipient organizations, which may lead to corruption. Project proponents shall prepare and submit a "Social Responsibility Project Approval Request Form" to the authorized approver in accordance with the approval limits specified at the end of the form.

3.2 Types of Activities Eligible for Sponsorships, Donations, and/or Social Responsibility Projects

The Company places importance on social responsibility by focusing on the promotion and development of communities and society. Accordingly, activities considered for sponsorships, donations, and/or implementation must generate benefits for communities and the public. Priority social responsibility activities include, but are not limited to, the following:

- Assistance to underprivileged persons;
- Educational support;
- Promotion and preservation of religion, arts, and culture;
- Environmental initiatives;
- Public health and health promotion;
- Disaster relief and rehabilitation;
- Activities in accordance with the Notification of the Director-General of the Revenue Department on Income Tax (No. 44) regarding public benefit, educational, and sports expenses under Section 65 Ter (3) of the Revenue Code.

3.3 Consideration and Approval of Sponsorships, Donations, and Social Responsibility Projects

The consideration and approval of sponsorships and/or donations to external organizations shall be carried out in accordance with the authorization matrix for sponsorships, donations, and social responsibility projects.

3.4 Criteria for Consideration of Donations and Sponsorships

- 3.4.1 The activity must be consistent with the Company's policies and plans.
- 3.4.2 There must be a clearly identified individual or organization designated to receive the donation or sponsorship.
- 3.4.3 The objectives for the use of the donated or sponsored funds must be clearly defined, practicable, and measurable.
- 3.4.4 The activity must have a defined commencement and completion period.
- 3.4.5 The location where the donated or sponsored funds will be utilized must be clearly specified.

- 3.4.6 The expected benefits of the donation or sponsorship must be clearly identified, including who will benefit and who will be the recipients of such benefits.
 - 3.4.7 Supporting documents or receipts evidencing the amount of donation or sponsorship must be available for verification.
 - 3.4.8 Due diligence shall be conducted on donation recipients and related persons (if any).*
 - If an individual, juristic person, or organization appears on any prohibited lists (including the UN SDN List or OFAC SDN List), the donation or sponsorship shall not be provided;
 - If the donation recipient is a related party, the matter shall be submitted to the Executive Committee for consideration.
- * Note: "Related persons" shall include:
1. Directors or representatives of a juristic person; and/or
 2. Authorized representatives (if any); and/or
 3. Shareholders or partners holding twenty percent (20%) or more of the shares or interests (if any).

4. Disciplinary Actions

Any employee who violates this Policy shall be subject to disciplinary action in accordance with the Company's rules and regulations and may also be subject to penalties under applicable laws, rules, or other relevant regulations.

.....(signed).....
 (Mr.Kriengkrai Rukkulchon)
 Chairman of the Board and
 Chairman of the Nomination, Remuneration and Corporate Governance Committee