

## **Charitable Contribution Procedures**

The Company has established procedures to ensure that the charitable contribution process is done following a standardized process, is transparent and is not done with any expectation of favorable treatment in return that may appear as corruption, as follows:

### **1. Definition**

**Charitable Contributions** are financial or non-financial support provided for philanthropic initiatives without any expectation of favorable treatment in return that may appear as corrupt activities.

### **2. Charitable Contribution Guidelines**

- A. The charitable contribution made must have a purpose for charity and provide benefits for the country, religion, monarchy or society without any expectation of favorable treatment in return that may appear as fraud or corruption.
- B. The charitable contribution must be aligned with the relevant policies of the Company.
- C. The charitable contribution made must be behalf of CPALL only.

### **3 Charitable Contribution Procedures**

- A. The requestor must provide all supporting documents to his/her Management for review prior to submission to the authorized person, based on the Company's Authorization Matrix, for approval.
- B. The authorized person reviews all supporting documents for charitable contribution to ensure its objectives and approves as deemed appropriate.
- C. The requestor declares all expenses and provides all supporting evidence of the charitable contribution (such as thank you letter, photo) to the Accounting Department after the contribution has been made.
- D. The Accounting Department reviews the evidence relating to the charitable contribution and may request for additional details and evidence when the provided evidence is insufficient. If it is found that the contribution is not aligned with the Company's procedures or is used for corrupt purposes, the Company shall apply the strongest enforcement action against the wrongdoer.
- E. The Internal Audit Office annually evaluates the charitable contribution process to ensure the efficiency, effectiveness and appropriateness of the internal controls of the process.