



Deloitte Thailand
supports the fight
against all kinds
of corruptions.



Anti-Corruption Policy

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Introduction

Corruption is the greatest obstacle to economic, social and human development. It weakens the public's trust, undermines the rule of law, distorts markets and fair trade, violates human rights, erodes quality of life and allows crimes and other threats to human security.

Governments, private sectors, non-governmental organizations, the media and citizens around the world are joining forces to fight corruption.

Deloitte Thailand is committed to doing business with integrity and supporting the fight against all kinds of corruptions. All Deloitte Thailand's partners and employees are expected to conduct themselves with honesty, fairness and high ethical standards, as well as abide by all anti-corruption laws and avoid even the perception of impropriety or a conflict of interest.

The policy applies to the entire Deloitte Thailand's people and operations. All partners and employees are required to read, understand and adhere to this policy.

This policy is approved by Deloitte Thailand's Board of Directors.

Political Contributions

Deloitte Thailand does not have a policy to participate in politics and does not have a policy to make a payment to support political parties or individual politicians. Therefore, no political contributions can be offered or made on behalf of Deloitte Thailand.

Political contributions may include:

- Monetary items
- Non-monetary items (such as loaned or donated equipment, free services, or a donation of an employee's time)
- Use of corporate resources (such as facilities, email, stationery, personnel time)

With this policy, no assets, time at work, use of Deloitte Thailand's premises or equipment, or direct monetary payments, may be contributed to a political candidate or political party, including to support or to oppose a ballot measure.

Employees may participate in political activities but only on a personal basis, with their own money, on their own time and in their own capacity. Deloitte Thailand will not reimburse any personal political contributions.

Charitable Contributions

Charitable contributions often represent the primary source of funding for charitable organizations and non-profit organizations. Charitable contributions may provide income tax deductions to the contributors.

Charitable contributions may include:

- Monetary items
- Non-monetary items (such as loaned or donated equipment, free services, or a donation of an employee's time)
- Use of corporate resources (such as facilities, email, stationery, personnel time)

While contributions to charitable organizations are ordinarily regarded as good corporate citizenship, those made to organizations in which government officials or political committees possess a role may cause concerns under anti-corruption laws. Full awareness should be given before contributions are made.

Deloitte Thailand's general policy guidance for charitable contributions cover:

1. Contributions should not be given if something is expected in return.
2. Contributions should not be politically connected.
3. Contributions should be made directly to the organizations, not to an individual or group of individuals.
4. Contributions should be permitted by laws and accurately recorded in the firm's accounting records.
5. All requests of charitable contributions must be processed to Head of Marketing & Communication who authorizes the firm's contributions.
6. The value of each charitable contribution should be within policy limits.
7. Any value of contributions in excess of the guideline should be approved by the Managing Partner.

Sponsorships

Sponsorships often represent the payments made by businesses, in cash or in kind, so as to be able to promote their brands, reputations, services, products, etc.

Sponsorships may include:

- Monetary items
- Non-monetary items (such as loaned or donated equipment, free services, or a donation of an employee's time)
- Use of corporate resources (such as facilities, email, stationery, personnel time)

While sponsorships are ordinarily regarded as a promotional tool, those made to organizations in which government officials or political committees possess a role may cause concerns under anti-corruption laws. Full awareness should be given before sponsorships are made.

Deloitte Thailand's general policy guidance for sponsorships cover:

1. Sponsorships should not be given if something more than brand eminence or servicing promotion is expected in return.
2. Sponsorships should not be politically connected.
3. Sponsorships should be made directly to the organizations, not to an individual or group of individuals.
4. Sponsorships should be permitted by laws and accurately recorded in the firm's accounting records.
5. All requests of sponsorships must be processed to Head of Marketing & Communication who authorizes the firm's sponsorships.
6. The value of each sponsorship should be within policy limits.
7. Any value of sponsorships in excess of the guideline should be approved by the Managing Partner.

Hospitalities, Gifts and Entertainments

When conducting a business, there might be a time that required an instance of cordial and generous treatment which can be in a form of giving or accepting a gift or an entertainment. However, an expensive gift or the offer of lavish entertainment may violate anti-corruption laws.

Certain business hospitalities (such as meals and entertainment) are permitted without pre-approval if they are properly executed (done within policy limits). However, pre-approval is required if policy limits are to be exceeded.

Deloitte Thailand's general policy guidance for hospitalities, gifts and entertainments cover:

1. Hospitalities, gifts and entertainments should be given or accepted on an occasional basis.
2. Hospitalities, gifts and entertainments should be given or accepted only as a normal course of doing business. They should not be given or accepted as a reward or encouragement for preferential treatment or for something expected in return.
3. Hospitalities, gifts and entertainments should not be given or accepted as cash or cash equivalent.
4. Hospitalities, gifts and entertainments should not be politically connected.
5. Hospitalities, gifts and entertainments should be permitted by laws and accurately recorded in the firm's accounting records.
6. The value of hospitalities and entertainments should be reasonable, appropriate and in good faith.
7. The value of a gift should be within policy limits.
8. Any value of hospitalities, gifts and entertainments in excess of the guideline should be approved by the Managing Partner.



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About Deloitte Thailand

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