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| <br><b>KOFI Co.,Ltd</b><br>#86Eo, Mao Tse Toung Blvd, Sangkat Boeung<br>Trabek, Khan Chamkarmorn, Phnom Penh,<br>Cambodia | Subject:     | <b>Rebate to Customers</b> |
|   | Department:  | FINANCE                    |
|   | Policy No:   | KOFIF008                   |
|   | Version No:  | 001                        |
|   | Issued Date: | Jan 14, 2021               |
|   | No of pages: | 02                         |

## REBATE TO CUSTOMERS

### Purpose

The purpose of this policy is to provide clear guideline on process flow of a rebate to customers who are purchasing goods on monthly or yearly basis from the Company and receive back the rebate amount following sale agreement.

### Timing

Effective Feb 01, 2021

### Scope

This procedure of rebate amount will be applicable to all customers and A/R team is in charge of preparing process claim. Sale Admin is responsible for providing sale figure of each customers to A/R team as per reference for calculation the rebate.

### Document Support

1. Petty Cash Voucher
2. Invoices issued by Company
3. Invoice from customers

### Term & Condition of payment

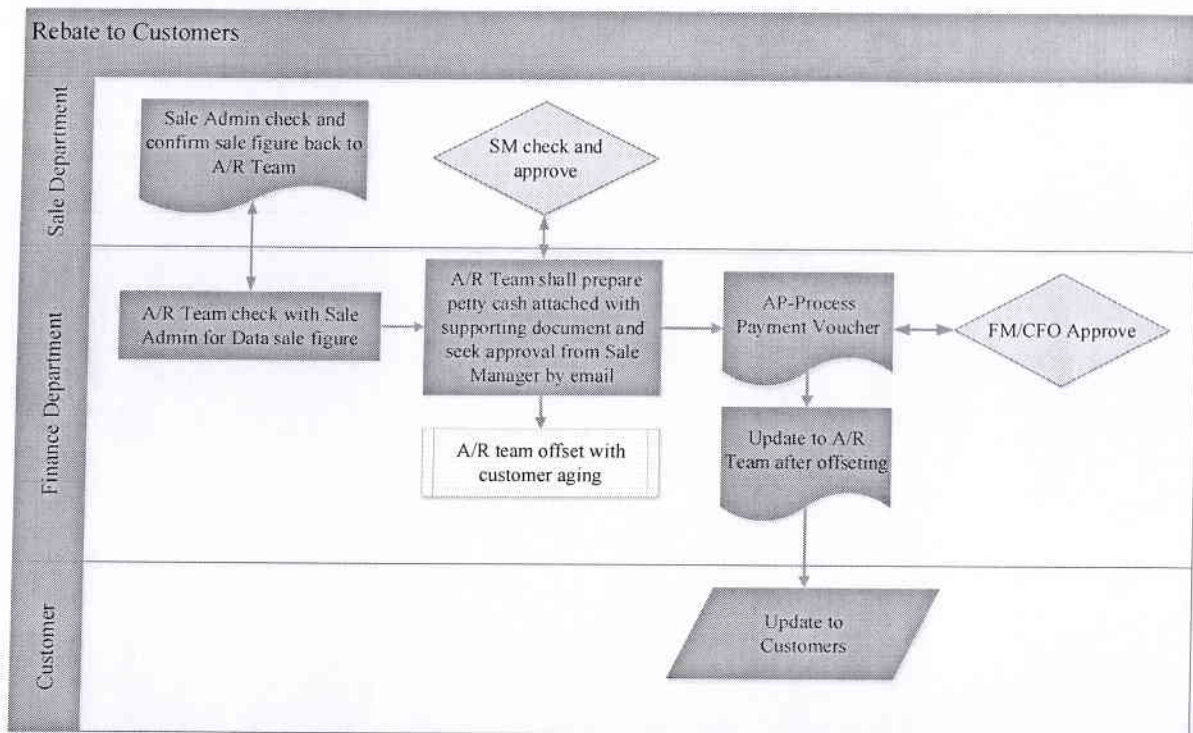
The rebate to customers will offset with amount outstanding balance.

### Procedure:

| Process  | Preparer | Approver/Receiver | No. of Day | Form   |
|--|----------|-------------------|------------|--|
| Before preparing petty cash, A/R team shall double check sale figure with Sale Admin | A/R Team | Sale Admin        | Half Day   | Sale Data Analyse                            |
| A/R Team fill in petty cash attached with supporting document submit by E-mail to SM | A/R Team | Sale Manager      | Half day   | Petty cash with other supporting Document    |
| After got approval, Petty cash form will print out attached with email               | A/R Team | A/P Team          | Half day   | Approval petty cash with supporting document |

|   |          |          |          |  |
|---|----------|----------|----------|--|
| approval to A/P Team  |          |          |          |  |
| A/P Team check and prepare payment voucher and submit to FM/CFO             | A/P Team | FM/CFO   | Half day | Approved on payment voucher            |
| A/P will inform back to A/R team (offset of customer's outstanding balance) | A/P      | A/R Team | Half day | A/R team will inform back to customers |

#### Flow Chart:



#### Policy Administration

Questions relating to this policy should in the first instance be directed to Accounting and Finance department.

KOFI Management reserves the right to withdraw or amend this Policy at its discretion.

| Prepared by:   | Approved by:   | Endorsed by:   |
|--|--|--|
| Signature:  | Signature:  | Signature:  |
| Name: 07.02.21   | Name: Hei Dara   | Name: CHHAY MONY   |