

SIC-BC-PLC-001

Policy on Related Party Transactions**Silicon Craft Technology Public Company Limited**

Where the Company is required to enter into a related party transaction with a person who may have a conflict of interest or has an interest in the transaction, the Audit Committee shall review and provide its opinion on the necessity and reasonableness of such transaction. If the Audit Committee does not possess the expertise required to consider the proposed related party transaction, the Company may appoint an independent expert or the Company's auditor to provide an opinion on such transaction. Such opinion shall be used to support the consideration and decision-making of the Board of Directors, the Audit Committee and/or the shareholders, as the case may be. Any person having an interest in the transaction shall not be entitled to vote on the approval of such related party transaction. The Company's policy on related party transactions is classified into the following categories:

- Ordinary business transactions and transactions supporting ordinary business, such as the purchase and sale of goods and raw materials. Such transactions shall be conducted on fair commercial terms and at fair prices without any transfer of benefits, comparable to transactions conducted between the Company and unrelated parties, between persons having potential conflicts of interest and unrelated parties, or transactions of a similar nature undertaken by other business operators. The Audit Committee shall review and provide its opinion on the rationale and necessity of such transactions on a quarterly basis. The Company shall also comply with the Securities and Exchange Act, as well as the regulations, notifications, orders and requirements of the Stock Exchange of Thailand, including the disclosure requirements relating to connected transactions.
- Other transactions apart from ordinary business transactions and transactions supporting ordinary business, such as lease of assets, acquisition or disposal of assets, or financial assistance transactions. The Audit Committee shall review and provide its opinion on the rationale and necessity of such transactions. The Company shall comply with the Securities and Exchange Act, as well as the regulations, notifications, orders and requirements of the Stock Exchange of Thailand, including the disclosure requirements relating to connected transactions and the acquisition or disposal of significant assets of the Company. The Company has no policy to provide loans to persons who may have a conflict of interest for the purpose of conducting business or carrying out operations on behalf of the Company.

The Board of Directors shall ensure compliance with the Securities and Exchange Act, the regulations, notifications, orders and requirements of the Stock Exchange of Thailand, including the requirements relating to connected transactions



and the acquisition or disposal of significant assets of the Company. This is to ensure that decisions relating to such transactions do not give rise to conflicts of interest and are made in the best interests of all shareholders. The Company shall disclose related party transactions in its Annual Report/Annual Registration Statement (Form 56-1 One Report) and in the notes to the financial statements audited by the Company's auditor.

Procedures for Maintaining Related Party Information

1. Directors, executives and persons designated by the Company to report conflicts of interest shall complete the Report on Interests, together with supporting documents, and submit them to the Company Secretary Department for record keeping.
2. The Company Secretary Department shall:
 - 2.1 Prepare a summary of related companies and related persons and submit it to the Accounting and Finance Department for use as the database for monitoring related party transactions.
 - 2.2 Maintain the Reports on Interests submitted by directors, executives and persons designated by the Company to report conflicts of interest, and report any changes therein to the Chairman of the Board whenever such changes occur.
3. Directors, executives and persons designated by the Company to report conflicts of interest shall notify the Company Secretary Department whenever there is any change to their reported interests.
4. The Company Secretary Department shall circulate the summary of the Reports on Interests to directors, executives and persons designated by the Company to report conflicts of interest for annual review and update.
5. Where any director has an interest in a business that may give rise to a conflict of interest with the Company, such director shall fully disclose the details to the Board of Directors' meeting and/or the shareholders' meeting, as applicable, so that the Board of Directors and/or the shareholders may take such information into consideration before deliberating and voting on the relevant agenda.
6. On a quarterly basis, the Accounting and Finance Department shall review and prepare information on related party transactions for disclosure to the Company's auditor and for submission to the Audit Committee for consideration. The supporting information shall include at least the following:
 - 6.1 The names of persons having potential conflicts of interest who have entered into related party transactions with the Company.
 - 6.2 Details of the goods and/or services, including the nature of the goods and/or services, quantity, transaction value and payment terms (Credit Term), as applicable.
 - 6.3 A comparison of the transaction value with that of the previous quarter or year.



- 6.4 Comparable transactions entered into with other counterparties during the same or a comparable period (e.g. the same quarter or year), including the nature of the goods and/or services, quantity, transaction value and payment terms.
- 6.5 The rationale and necessity for entering into such transaction.
7. The Company Secretary Department and the Accounting and Finance Department shall jointly review the Company's related party transactions to ensure compliance with applicable laws, regulations, rules and requirements of the Stock Exchange of Thailand, the Securities and Exchange Commission, Thailand, and other relevant regulatory authorities, so that the Company complies with all applicable requirements before entering into such transactions.

This Policy shall be reviewed at least once a year or whenever there is a material change.

Initial Approval	Approved by the Board of Directors at Meeting No. 2/2017 held on 3 April 2017.
Latest Approval/Review	Approved/reviewed by the Board of Directors at Meeting No. 4/2026 held on 25 June 2026.

Announced on 25 June 2026.



(Dr. Bodin Kasemset)

Chief Executive Officer



Approval and Revision History
SIC-BC-PLC-001: Policy on Related Party Transactions

Revision	Board Resolution	Details
Initial Approval	BOD 2/2017: 3 April 2017	Approved the Policy on Related Party Transactions.
Revision No. 1	BOD 3/2018: 15 August 2018	Annual review with no material changes.
Revision No. 2	BOD 2/2019: 19 April 2019	Annual review with no material changes.
Revision No. 3	BOD 3/2020: 14 May 2020	Annual review with no material changes.
Revision No. 4	BOD 2/2021: 18 March 2021	Annual review with no material changes.
Revision No. 5	BOD 2/2022: 17 March 2022	Annual review with no material changes.
Revision No. 6	BOD 4/2023: 21 July 2023	Annual review with no material changes.
Revision No. 7	BOD 4/2024: 18 July 2024	Annual review with no material changes.
Revision No. 8	BOD 4/2025: 17 July 2025	Annual review with no material changes.
Revision No. 9	BOD 4/2026: 25 June 2026	Annual review with no material changes.

