Policy and Criteria for the Approval of Related Party Transactions

Origin Property Public Company Limited

(Review and Approved by the Board of Directors at Meeting No. 3/2026 on August 14, 2026.)

Record of revision

No.	Effective Date	Summary of Changes
00	23/09/2017	Initial Effective Date
01	14/08/2026	Comprehensive revision in compliance with the amended regulations and disclosure requirements on Related Party Transactions (RPT), effective July 1, 2026.

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Related Party Transaction Policy

Origin Property Public Company Limited (the "Company") strictly complies with applicable laws and the Good Corporate Governance Principles for Listed Companies prescribed by the Stock Exchange of Thailand (the "SET") and the Securities and Exchange Commission (the "SEC"). In this regard, the Board of Directors has established regulatory rules for related party transactions to ensure proper governance, thereby guaranteeing that entering into such transactions is conducted with transparency and fairness, and with the utmost regard for the best interests of the Company and its shareholders. Furthermore, the Company is duty-bound to disclose information to the shareholders, as well as to provide opportunities for the shareholders to participate in the consideration and decision-making process regarding the entry into such transactions.

Entering into related party transactions by the Company and its subsidiaries must comply with the Securities and Exchange Act B.E. 2535 (1992), amended version effective from 31 August 2008 (Section 89/12), Notification of the Capital Market Supervisory Board No. TorJor. 21/2551 Re: Rules on Connected Transactions dated 31 August 2008, and Notification of the Capital Market Supervisory Board No. TorChor. 46/2568 Re: Rules on Related Party Transactions effective from 1 July 2026 onwards, as well as relevant laws, regulations, notifications, or orders prescribed by regulatory authorities.

In cases where applicable laws or regulations mandate that the Company obtain approval from the Board of Directors' meeting or the shareholders' meeting (as the case may be) prior to entering into any related party transaction, the Company shall arrange for the Audit Committee to consider and provide an opinion regarding the necessity and reasonableness of entering into such transaction, as well as the appropriateness of the price and commercial terms, by comparing them with transactions entered into with third parties (Arm's Length Basis). In this regard, the Audit Committee's opinion shall be presented to the Board of Directors' meeting or the shareholders' meeting (as the case may be).

In cases where such transactions require approval from the shareholders' meeting, the Company shall appoint an Independent Financial Advisor (IFA) approved by the SEC to render an opinion regarding the reasonableness, transaction terms, fairness of the price, benefits and impacts of entering into the transaction, as well as potential risks. The IFA shall also prepare an Independent Financial Advisor's opinion report to be distributed to shareholders along with the notice of the shareholders' meeting, serving as supporting information for the shareholders' consideration and voting decision. To ensure that the proposed transaction is reasonable, fair, and in the best interests of the Company and its shareholders as a whole, the Company deems it necessary to establish criteria for entering into related party transactions of the Company.

Announced on 14 August 2026

Criteria for the Approval of Related Party Transactions

1. Objectives

These Approval Criteria for Related Party Transactions are established to enhance operational flexibility and provide clear implementation practice for all operational staff and relevant parties. This is to ensure that related party transactions entered into by the Company or its subsidiaries with connected individuals or juristic persons are executed correctly and in full compliance with the Securities and Exchange Act, regulations, notifications, orders, or requirements of the Capital Market Supervisory Board and the Stock Exchange of Thailand, as well as the Company's Policy on Related Party Transactions, together with the attachment: Rules on Related Party Transactions (RPT).

2. Related Regulations

2.1 SEC's regulations

- Securities and Exchange Act B.E. 2535 (Section 89/12)*
- Notification of the Capital Market Supervisory Board No. TorJor. 46/2568 Re: Rules on Related Party Transactions dated 19 December 2025 and Appendix 1-6 of the Notification
- Guidelines for material transactions and related party transactions dated 1 April 2025
- Guidelines for Preparing Form 56-1 One Report

2.2 SET's regulations

- Regulation of the Stock Exchange of Thailand Re: Procedure for the Disclosure of Information and Submission of Documents of Listed Companies through the Electronic System B.E. 2560 (2017)

**A director, an executive, or a related person may enter into a transaction with the company or its subsidiary only after such transaction has been approved by the shareholders' meeting of the company, unless the transaction falls under any of the characteristics specified in Section 89/12.*

3. Definitions

"Related Party Transaction" means a transaction between a listed company or its subsidiary and an individual or a juristic person whose relationship qualifies them as a related party of the listed company. This may give rise to concerns regarding conflicts of interest, such as directors, executives, major shareholders, controlling persons, or persons to be nominated as directors, executives, or controlling persons of the company or its subsidiaries, as well as their related persons and close relatives, including any juristic person in which such persons are major shareholders or controlling persons. In this regard, the definitions of 'connected person' and 'related person' shall be in accordance with the Notification.

As for other related definitions, they shall be in accordance with the attachment on ***the rules governing Related Party Transactions (RPT).***

4. Transactions exempted from compliance with the related party transaction rules

The Board of Directors has authorized the Chief Executive Officer to consider and approve the following actions, and subsequently report to the Board of Directors for acknowledgment:

4.1 Transactions under commercial agreements with general trading conditions, as follows:

General trading conditions means commercial terms that are fair and do not cause a transfer of benefits, in the same manner as a person of ordinary prudence would conduct with general counterparties under the same circumstances, with commercial bargaining power free from the influence of connected persons, as follows:

1. Prices and conditions applied to connected persons do not differ from those applied to other trading partners, in cases where the company and the connected person regularly transact such goods/services with other trading partners.
2. Gross profit margins and conditions applied to connected persons do not differ from those applied to other trading partners, in cases of customized goods/services or job orders.
3. In accordance with standard market prices, in cases of goods/services with distinct and standardized market prices.

4.2 Granting of loans under the staff and employee welfare regulations

4.3 Transactions where the other counterparty of the company, or both counterparties, hold the status of a subsidiary in which the company holds not less than 90% of the total paid-up shares of such subsidiary.

4.4 The listed company or its subsidiary issues new securities to related party in any of the following manners:

4.4.1 Related Parties receive securities through **the exercise of rights in proportion to their shareholding (RO: Rights Offering),** including offerings pursuant to a shareholders' meeting resolution to offer to all shareholders equally, excluding offerings that would impose duties under foreign laws on the company (PPO: Preferential Public Offering).

4.4.2 Related Parties act as underwriters on a firm commitment basis, provided that the criteria, terms, and conditions of such underwriting have been fully and clearly disclosed in the prospectus.

4.4.3 Received from the offering of securities under the Employee Stock Ownership Plan (ESOP) or executive stock option schemes.

4.5 Transactions entered into by the listed company or its subsidiary with a connected person who is a juristic person in which the listed company or its subsidiary is a shareholder, and has nominated a person to hold the highest executive position in such juristic person, provided that the listed company or its subsidiary and the said juristic person are not connected in any other manner.

5. Related Party Transactions in the case where the subsidiary is a listed company

Since the listed company shall be exempted from duties under the related party transaction rules arising from transactions entered into by its subsidiary that is also a listed company (where such subsidiary shall be the sole party responsible for complying with the related party transaction rules arising from the said transaction).

in considering the entry into such related party transactions, the listed subsidiaries, namely ***Britania Public Company Limited ("BRI") and Primo Service Solution Public Company Limited ("PRI"),*** including subsidiaries under the management of BRI and PRI, must perform their duties with responsibility, due care, and loyalty in accordance with fiduciary duties, primarily taking into account the best interests of their respective companies. To ensure transparency and prevent conflicts of interest, the listed company and its subsidiary may consider implementing either of the following guidelines:

Guideline 1: The listed company shall not participate in the consideration and approval of transactions for BRI and PRI.

- The listed company's representatives on the Board of Directors of BRI and PRI shall not attend the subsidiary's Board of Directors' meeting, which is held to consider and approve the transaction, and shall have no voting rights at the meeting.

- The shares held by the listed company shall not be counted as voting shares for the agenda item concerning the consideration and approval of the transaction at BRI's and PRI's shareholders' meeting.

Guideline 2: The listed company may participate in the consideration and approval of transactions for BRI and PRI, provided that connected persons do not participate in determining the company's voting direction for approving the transaction at the Board of Directors' or shareholders' meetings of BRI and PRI.

- Interested directors (such as connected persons involved in the transaction, close relatives and related persons of the said connected persons, or persons nominated as representatives on the Board of Directors by the said connected persons) shall not attend and shall have no voting rights at the listed company's Board of Directors' meeting held to determine the voting direction for approving the transaction at the Board of Directors' or shareholders' meetings of BRI and PRI.

- The exercise of voting rights by the listed company at the Board of Directors' or shareholders' meetings of BRI and PRI shall strictly follow the resolution passed by the listed company's Board of Directors, which must be free from any influence of the connected persons involved in the transaction.

6. Consideration and Compliance with related party Transaction Rules

6.1 Determine whether the transaction qualifies as a related party transaction that is subject to the related party transaction rules.

6.2 Calculate the transaction size based on the prescribed criteria as of the date on which the Board of Directors passed the resolution regarding the matter.

6.3 Seek approval for the transaction and execute the duties prescribed by the rules according to the calculated transaction size. In this regard, the transaction size shall include any other transactions entered into with the same connected person or group within a prior 6-month period, which shall be accumulated into the same transaction, except for transactions that have already received approval from the shareholders' meeting.

If the said related party transaction also qualifies as a material transaction (Asset Acquisition or Disposal), compliance with the material transaction criteria is also strictly required.

7. Approval of Related Party Transactions

Regarding the approval of related party transactions, the Company shall approve transactions under the framework of Calculation of the transaction size and accumulate the transaction value, in accordance with the attachment on the Related Party Transactions (RPT) as follows:

7.1 Approval of Related Party Transactions in the Normal Cases

The company should measure the size of related party transaction to determine the subsequent actions required under the rules. The company should compare the transaction value against the higher one between the two references as per the latest financial statement (X is the transaction value):

Transaction size	Authorized approver	Choose the maximum value between	
Small	Chief Executive Officer	$X \leq 1$ million Baht	$X \leq 0.03\%$ NA*
Medium	Board of Directors	1 million Baht $< X <$ 20 million Baht	0.03% NA* $< X < 3\%$ NA*
Large	Shareholders' meeting	$X \geq 20$ million Baht	$X \geq 3\%$ NA*

** Net Asset Value (NA) (Attributable to the parent company) means Total Assets – Total Liabilities – Non-controlling interests (if any). In the case where the company prepares consolidated financial statements, NA according to the latest consolidated financial statements that have been audited or reviewed by the auditor shall be used.*

7.2 Approval of Related Party Transactions in the Special Cases

Specifically, the provision of financial assistance to the following connected persons:

- A natural person
- A juristic person in which the listed company or its subsidiary holds a smaller shareholding percentage than other connected persons;
- A juristic person in which the listed company or its subsidiary holds no shares

The Company shall calculate the transaction size to determine the actions required under the rules by comparing the transaction value against the lower of the two reference amounts based on the latest financial statements (where "X" represents the transaction value) as follows:

Authorized approver	Choose the minimum value between	
Board of Directors	$X < 100$ million Baht	$X < 3\%$ NA
Shareholders' meeting	$X \geq 100$ million Baht	$X \geq 3\%$ NA

7.3 Transactions Subject to Shareholder Approval

(1) Appointment of an Independent Financial Advisor (IFA), and an IFA must be appointed to provide an opinion on the entering into of such transaction. The IFA must express opinions on various matters, such as the reasonableness and benefits of the transaction to the Company, the fairness of the price and transaction conditions, and the associated risks.

(2) Approval from the shareholders' meeting requires a majority vote of not less than three-fourths (3/4) of the total votes of the shareholders who are present at the meeting and entitled to vote, excluding the votes of interested shareholders.

(3) Right to Object and Veto the Transaction. In the event that the IFA or the Audit Committee opines that the transaction should not be entered into, shareholders collectively holding more than 10% of the total votes of the shareholders present and entitled to vote can cast an objecting vote to veto the transaction.

8. Guidelines for the Calculation of Transaction Value, in accordance with the attachment on the Related Party Transactions (RPT).

9. Accumulation of Transaction Value

Transactions entered into with the same connected person or group within a prior 6-month period : must be accumulated (excluding related party transactions that have already been approved by the shareholders' meeting).

Same Connected Person or Group: Refers to connected persons of the listed company who are related in the following manners:

(1) The same connected person;

(2) Major shareholders, controlling persons, related persons, and close relatives of the person under (1);

(3) Related persons and close relatives of the person under (2);

(4) Related persons and close relatives of the person under (2);

In accordance with the attachment on the Related Party Transactions (RPT).

Note: The SEC has the authority to accumulate various transactions into a single transaction if the facts indicate that the company intended to split the transactions into multiple items to circumvent compliance with the prescribed rules.

10. Policy of Related Party Transactions in the Future

For related party transactions that may occur in the future, the Board of Directors must comply with the Securities and Exchange Law, as well as the regulations, notifications, orders, or requirements of the Capital Market Supervisory Board, the Stock Exchange of Thailand, and the Securities and Exchange Commission.

11. Information disclosure and Reporting

The Company shall immediately report the Board of Directors' resolution regarding related party transactions via the SETLink system (on the date the Board resolves to approve the transaction), which is on the date the Board of Directors passes the resolution or at the latest prior to the first trading session of the next business day (as the case may be). Furthermore, the Company shall disclose related party transactions and/or intercompany transactions in accordance with the relevant financial reporting standards in the Annual Report (Form 56-1 One Report) and the notes to the financial statements audited by the Company's auditor, as well as comply with the requirements governing the disclosure of intercompany transactions under the financial reporting standards issued under the Accounting Professions Act. The disclosure details shall be in accordance with the criteria prescribed by the Stock Exchange of Thailand and/or the financial reporting standards issued under the Accounting Professions Act."

This Policy shall take effect from August 14, 2026 onwards.

-Chatchai Payuhanaveechai-

Mr. Chatchai Payuhanaveechai
Chairman of the Board of Directors
Origin Property Public Company Limited