

Connected Transaction

The company has disclosed the mutual transactions for the past three years on its website, www.peerforyou.co.th. The company has transactions with individuals who may have conflicts of interest for the fiscal years ending December 31, 2025, and 2024, as follows:

Persons who may have conflicts of interest	Relationship	Nature of transactions	Financial statements (thousand baht)		Pricing policy
			2025	2024	
1. Inno Hub Co., Ltd. (“INH”)	Direct subsidiary	- Short-term Loan - Other receivables - Interest Income	62.30 8.99 4.38	62.30 3.48 4.01	- Agreed price
2. EV Click Co., Ltd. (“EVC”)	Direct subsidiary	- Short-term Loan - Other receivables - Interest Income	569.30 69.57 40.05	569.30 29.28 29.41	- Agreed price
3. Nestfly Co., Ltd. (“NTF”)	Direct subsidiary	- Short-term Loan - Other receivables - Interest Income - Other Income	32.10 2.36 1.76 0.33	16.90 0.48 0.55 0.62	- Agreed price
4. Happy Products and Service Co., Ltd. (“HPS”)	Direct subsidiary	- Short-term Loan - Other receivables - Interest Income - Other Income	15.00 0.09 1.12 0.40	5.00 0.08 0.001 0.27	- Agreed price

Persons who may have conflicts of interest	Relationship	Nature of transactions	Financial statements (thousand baht)		Pricing policy
			2025	2024	
5. Prosperplus Co., Ltd. ("PPP")	Indirect subsidiary	<ul style="list-style-type: none"> - Short-term Loan - Other receivables - Interest Income 	<ul style="list-style-type: none"> 5.10 0.17 0.08 	<ul style="list-style-type: none"> - - - 	- Agreed price
6. Peer For All Co., Ltd. ("PFA")	Indirect subsidiary	<ul style="list-style-type: none"> - Short-term Loan - Other receivables - Interest Income - Other Income 	<ul style="list-style-type: none"> - 0.16 - 580.00 	<ul style="list-style-type: none"> - - - - 	- Agreed price

Summary of criteria for considering intercompany transactions that may involve conflicts of interest

1. Necessity and Reasonableness of Transactions

The Audit Committee has opined that the aforementioned related party transactions are reasonable and necessary for the Company's business operations. The terms and conditions of such transactions are consistent with normal business practices.

2. Measures and Procedures for Approval of Related Party Transactions

All related party transactions are subject to review by the Audit Committee to ensure that no conflicts of interest arise. The transactions will then be proposed to the Board of Directors and/or the Shareholders' Meeting for approval, depending on the applicable regulations and the transaction value.

In approving such transactions, directors, executives, and shareholders who have an interest in the matter shall not participate in the approval process. The approval of related party transactions shall comply with the laws governing securities and exchange, as well as the regulations, notifications, orders, and requirements of the Stock Exchange.

For related party transactions conducted under general commercial terms and those not conducted under general commercial terms, the following principles apply:

Transactions conducted under general commercial terms must receive policy approval from the Board of Directors, allowing the management to approve such transactions, provided that the terms are comparable to those that a reasonable person would agree upon with a general counterparty under similar circumstances, and are negotiated without any influence arising from the status of being a director, executive, or related person.

The principles for determining the policy on related party transactions were approved at the Board of Directors' Meeting No. 6/2019 held on November 6, 2019, as follows:

- Sales of goods and services between related parties shall be priced at market rates. If no market price is available, the price shall be determined based on cost plus a margin not exceeding 15%.
- Customer contact center service fees shall be determined based on cost plus a margin of not less than 10%.
- Information technology service fees paid to the parent company shall be charged in accordance with the rates specified in the agreement, which are based on cost plus a margin not exceeding 5%.
- Purchases and sales of fixed assets between related parties shall be priced based on net book value plus an adjustment reflecting the condition of the assets.
- Rental and utility fees shall be determined with reference to market rates by comparing with rental and utility rates in nearby areas or based on equivalent rates under existing agreements of the Company.