

Acquisition and Disposal of Assets Policy

Pro Inside Public Company Limited

The Company recognizes the importance of conducting business in accordance with the principles of good corporate governance, including checks and balances, in order to build confidence among shareholders and all relevant parties, with regard to the long-term growth of the Company's value in the future. The Board of Directors and management of the Company accordingly consider it appropriate to establish a policy for entering into transactions involving the acquisition or disposal of assets, so that the Company operates transparently. The Board of Directors and management of the Company consider it appropriate to establish the following policy for entering into transactions involving the acquisition or disposal of assets.

Relevant Definitions

"Asset" or "Property" means any tangible or intangible thing owned by a person or business that has value and can be sold, disposed of, or transferred.

"Acquisition or Disposal of Assets Transaction" means a large transaction that has a material effect on the Company's financial position and operating results. This shall also include the transfer or waiver of a benefit, including the waiver of a claim, where such benefit relates to the Company's assets, and shall also include:

1. Entering into, or agreeing to enter into, any contract, agreement, or understanding, whether directly or indirectly, resulting in the acquisition or disposal of assets; or
2. Creating a right, or waiving a right, to acquire or dispose of assets; or
3. Accepting the transfer, or transferring out, the right of long-term possession of an asset; or
4. Making or terminating an investment.

Measures or Steps for Approving Acquisition or Disposal of Assets Transactions

1. Transactions involving the acquisition or disposal of current assets that the Company uses in conducting its business, such as raw materials, inventory, and consumable supplies, including liquidity management in low-risk financial assets — namely government bonds, debt instruments for which the Ministry of Finance unconditionally guarantees the principal and interest in full, and units in money-market/fixed-income mutual funds — including the repurchase of treasury stock, are regarded as assets falling within the exemption to the acquisition or disposal of assets criteria. Management therefore has the authority to act within the framework approved by the Board of Directors, under the annual budget plan approved by the Board of Directors, or within the scope of authority and approval limits of the Managing Director, the Executive Committee, or as considered and approved by the Board of Directors.

2. Transactions involving the acquisition or disposal of assets other than those specified in item 1, where the transaction size does not fall within the scope requiring approval by the shareholders' meeting under the requirements of the SEC Office and the Stock Exchange of Thailand, must first be considered by the Company's Executive Committee. Where the size of the transaction falls within the Executive Committee's approval authority, the Executive Committee shall summarize the meeting's resolution and propose it to the Board of Directors, with the Audit Committee also participating, for further consideration and approval, and interested parties shall have no right to attend the meeting or vote.

Policy on Acquisition or Disposal of Assets Transactions

For transactions involving the acquisition or disposal of assets, the Board of Directors shall oversee the Company's compliance with section 89/29 of the Securities and Exchange Act B.E. 2535 (1992), including as amended. Under this section, the following matters, where material to the Company according to the criteria announced by the Capital Market Supervisory Board, require approval by the shareholders' meeting:

1. The acquisition or disposal of the Company's assets.
2. The transfer or waiver of a benefit, including the waiver of a claim against a person who has caused damage to the Company.
3. Entering into, amending, or terminating a lease or hire-purchase agreement relating to the business, or all or part of its assets.
4. Entrusting another person to manage all or part of the business, or a merger with another person, which would affect the Company's management structure.
5. The purchase or sale of land and buildings from a connected business. The Company's policy for the purchase or sale of such assets requires that the seller have owned and acquired the asset for at least 3 years, in order to protect against the misuse of inside information for speculative gain (front running).
6. Any other action as announced by the Capital Market Supervisory Board.
7. The provision of financial assistance to another person (except where this is part of the Company's ordinary business, or financial assistance provided to a subsidiary).

This shall also include actions whose substance or purpose is comparable to a material transaction as defined under the applicable criteria, or any other action of a similar nature.

Actions to Be Taken According to the Size of a Material Acquisition or Disposal of Assets Transaction

The Company shall use the highest transaction value calculated under 4 criteria (net asset value, net profit, total value of consideration, and value of equity securities) to determine the required course of action according to transaction size, as follows:

1. Small transaction (value < 25%): no requirement under the criteria.
2. Medium-sized transaction ($25\% \leq \text{value} < 50\%$): approval must be obtained from the Board of Directors, information must be disclosed via the SET, shareholder approval must be obtained, and progress on the transaction must be reported; and
3. Large transaction (value $\geq 50\%$): follow item (2), and in addition an Independent Financial Advisor (IFA) must be engaged to provide an opinion to shareholders.

The Company has a policy of conducting acquisition or disposal of assets transactions in compliance with the Notification of the Capital Market Supervisory Board No. TorJor. 45/2568 Re: Criteria for Conducting Material Transactions (effective from 1 July 2026), and the Notification of the Board of Governors of the Stock Exchange of Thailand Re: Disclosure of Information and Compliance with the Regulations, Notifications, Orders, or Requirements of the Stock Exchange of Thailand and the Capital Market Supervisory Board, as may be amended or newly established in the future.

Mr. Wisudhi Srisuphan

Chairman of the Board