



**TURNKEY COMMUNICATION SERVICES PUBLIC COMPANY LIMITED**

**Policy and Procedure on Related Party Transaction**

**P-EXC-002**

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	Policy and Procedure on Related Party Transaction		Revision	1

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1	1/2022	28/04/2022	All	Replace the Company new logo



## Policy and Procedure on Related Party Transaction (RPT)

### 1. Objectives and Scope

This operational manual establishes the policies and procedures for undertaking related party transactions. It serves as an important tool and mechanism to ensure good corporate governance, prudent avoidance of conflicts of interest, and integrity in all actions.

Its purpose is to ensure that all related party transactions of the Company are conducted transparently, do not give rise to conflicts of interest, and are carried out in the best interests of the Company and all shareholders.

All related party transactions must receive approval from the Board of Directors or the Shareholders' Meeting (as applicable) and must be accurately and fully disclosed.

### 2. Definitions

“Related Party Transaction” means a transaction between a listed company or its subsidiary and a related party.

“Entering into a Transaction” means entering into or agreeing to enter into any contract or arrangement, whether directly or indirectly, that results in the acquisition or disposition of assets, leasing or letting assets, providing or receiving services, providing or receiving financial assistance, issuing new securities, or granting or waiving rights relating to such actions.

“Related Party” means a related party as defined under the notifications of the Capital Market Supervisory Board and includes persons having a relationship under Section 89/1 of the Securities and Exchange Act (“the SEC Act”).

#### 1) Related Parties under the Notifications of the Capital Market Supervisory Board

- 1.1) Executives, major shareholders, persons with controlling power, or persons nominated to become executives or persons with controlling power of the company or its subsidiaries, including their related persons and close relatives.
- 1.2) Any juristic person in which its major shareholder or controlling person is any of the following persons of the company or its subsidiaries:
  - (a) Executive
  - (b) Major shareholder
  - (c) Controlling person
  - (d) Person nominated to become an executive or controlling person
  - (e) Related persons and close relatives of persons under (a) to (d)
- 1.3) Any person who, based on circumstances, acts on behalf of or is under the influence of persons under 1.1 to 1.2 in making significant decisions, formulating policies, managing, or operating the business, or any other person the Stock Exchange of Thailand (“SET”) considers to be of similar nature.

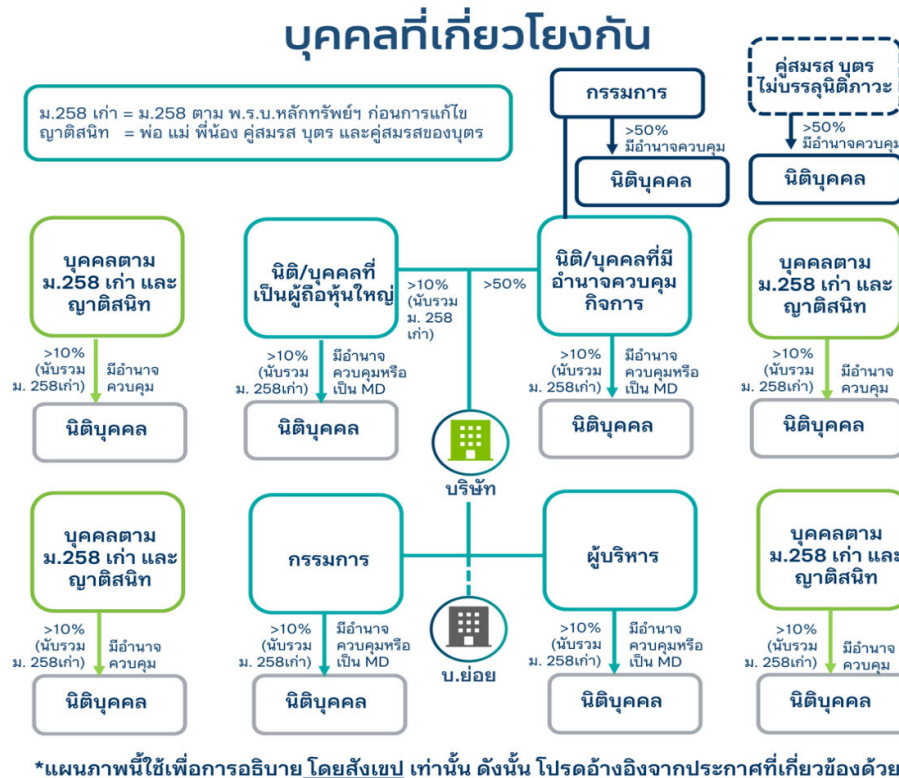


## 2) Related Persons under Section 89/1 of the SEC Act

- 2.1) A person who has controlling power over the company. If such person is a juristic person, this includes its directors.
- 2.2) The spouse, minor children, or adopted minor children of a director, executive, or person under 2.1.
- 2.3) A juristic person controlled by persons under (1) or (2).
- 2.4) Any other person having characteristics as prescribed by the Capital Market Supervisory Board.

## Additional Provision

If any person acts with the understanding or agreement that, should the company undertake a transaction providing financial benefits to such person, a director, executive, or person under (1) or (2) would also receive financial benefits, such person shall be deemed a related person for that transaction.



## “Subsidiary” means:

- 1) A company in which the Company holds more than 50 percent of the total voting shares.
- 2) A company in which a company under item (1) holds more than 50 percent of the total voting shares.
- 3) A company held successively in subsequent layers, beginning with the shareholding of the company under item (2), where in each tier the shareholding exceeds 50 percent of the total voting shares of the company being held.
- 4) A company in which the Company, or any company under items (1), (2), or (3), holds—whether directly or indirectly—more than 50 percent of the total voting shares.

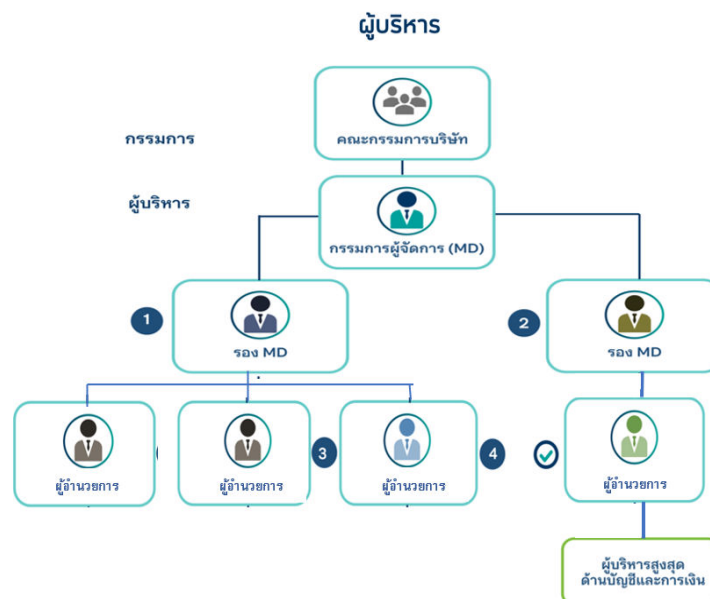
- 5) A company over which the Company, or any company under items (1), (2), (3), or (4), has controlling power regarding financial and operating policies so as to obtain benefits from that company's activities.

For the purpose of determining shareholding under items (1), (2), (3), and (4), the shares held by related persons shall also be included.



**“Executive”** means a director, the managing director, or the first four managerial-level officers immediately below the managing director, including any individuals holding positions equivalent to the fourth managerial level.

The term also includes managerial officers in the accounting or finance functions who hold the position of department director or higher, or an equivalent level.





“**Major Shareholder**” means any shareholder who holds, whether directly or indirectly, more than ten percent of the total voting shares of any juristic person.

For this purpose, the shareholding shall include the shares held by related persons and close relatives.

“**Related Person**” means any individual or partnership having a relationship with a person in any of the following manners:

- 1) The spouse of such person;
- 2) The minor child of such person;
- 3) An ordinary partnership in which such person, or a person under items (1) or (2), is a partner;
- 4) A limited partnership in which such person, or a person under items (1) or (2), is a partner with unlimited liability, or is a limited liability partner holding more than thirty percent of the total partnership capital;
- 5) A limited company or public limited company in which such person, or a person under items (1) or (2), or a partnership under items (3) or (4), collectively holds more than thirty percent of the total issued shares;
- 6) A limited company or public limited company in which such person, or a person under items (1) or (2), or a partnership under items (3) or (4), or a company under item (5), collectively holds more than thirty percent of the total issued shares;
- 7) A juristic person over which such person has management authority in the capacity of a representative of that juristic person.



“**Controlling Person**” means:

- 1) Holding more than fifty percent of the voting rights in a juristic person;
- 2) Having the power, whether directly or indirectly or by any other means, to control the majority of votes at a shareholders’ meeting of a juristic person;
- 3) Having the power, whether directly or indirectly, to control the appointment or removal of at least one-half of the total number of directors of a juristic person.



“**Close Relative**” means a person related by blood or legal registration, including father, mother, spouse, siblings, and children, as well as the spouses of such children.



“**Normal Commercial Terms**” means trade terms that are fair, conducted at arm’s-length, and do not result in the transfer of benefits, including the following conditions:

- 1) Prices and terms that are not different from those the Company has previously offered to or received from the general public.
- 2) Prices and terms that are not different from those a related party offers to or receives from the general public (in cases where the related party can provide such information to the Company).
- 3) Prices and terms that can be demonstrated to be in line with those offered by other operators in similar businesses to the general public, or are based on standardized conditions with clearly referenceable market prices.
- 4) Gross profit margins and terms that are not different from those the Company offers to or receives from the general public (applicable when the goods or services are unique,



- complex, or cannot be compared on a per-unit basis, requiring comparison based on gross profit instead).
- 5) Pricing methods that comply with the Company's pricing policy.
  - 6) Prices and terms that are based on valuation obtained from experts or independent appraisers.

### 3. Types of Related Party Transactions

Related party transactions can be classified into two types:

- 1) Transactions between the Company or its subsidiaries and executives, major shareholders, related persons, or close relatives of such executives or major shareholders.
- 2) Transactions between the Company or its subsidiaries and any juristic person in which the major shareholder or controlling person is an executive, major shareholder, controlling person, or a person proposed to become an executive or controlling person of the listed company or its subsidiaries, including their related persons or close relatives.

### 4. Categories of Related Party Transactions

The related party transactions of the Company and its subsidiaries can be classified into five categories as follows:

**4.1) Normal Business Transactions** - These are commercial transactions that the Company or its subsidiaries routinely engage in as part of their ordinary business operations, such as the purchase of goods, contracted services, rental of buildings, and similar activities. These transactions are necessary for the Company's business; if they were not conducted with a related party, they would still need to be conducted with an unrelated party.

Normal business transactions are divided into two types:

- 4.1.1) Transactions conducted under "Normal Commercial Terms", which the Company's management may execute independently.
- 4.1.2) Transactions not conducted under Normal Commercial Terms, which must follow the procedures applicable to asset or service transactions.

**4.2) Supporting Normal Business Transactions** - These are commercial transactions that businesses similar to the Company or its subsidiaries typically enter into as support to normal business operations, such as hiring consultants.

Supporting transactions are divided into three types:

- 4.2.1) Transactions conducted under normal commercial terms where compensation can be calculated based on asset value or a reference value.
- 4.2.2) Transactions conducted under normal commercial terms where compensation cannot be calculated based on asset value or a reference value.
- 4.2.3) Transactions not conducted under normal commercial terms.

**4.3) Short-term Lease or Rental of Real Estate** - These refer to leases or rentals of real estate with contract durations not exceeding three years, where normal commercial terms cannot be demonstrated.

**4.4) Asset or Service Transactions** - These include the acquisition or disposition of assets, and/or the rights to acquire or dispose of assets; the leasing or rental of assets; and the





provision or receipt of services—for example, investment or disposal of investments in businesses.

This type of transaction differs from normal business transactions and supporting transactions, as they require consideration of several factors, such as: the necessity and appropriateness of entering into the transaction; the suitability of conducting the transaction with a related party; and the benefits gained by the Company compared to similar transactions with independent third parties.

**4.5) Financial Assistance Transactions** - These refer to the provision or receipt of financial assistance between the Company (or its subsidiaries) and related parties. This includes lending or borrowing, guarantees, providing assets as collateral, and other similar arrangements. These can be classified into two categories:

4.5.1) Transactions in which the listed company or its subsidiary provides financial assistance to a related party who is:

- an individual; or
- a juristic person in which the listed company or its subsidiary holds a lower shareholding percentage than other related parties.

4.5.2) Other transactions that do not fall under item 4.5.1, such as: financial assistance received by the listed company or its subsidiary from a related party; or financial assistance provided by the listed company or its subsidiary to a juristic person in which it holds a higher shareholding percentage than other related parties.

## 5. Calculation Method and Size of Transactions

The transaction size shall be measured by comparing it with either the minimum threshold or the Net Tangible Assets (NTA) value, using whichever method results in the larger transaction size.

**NTA = Total Assets – Intangible Assets (e.g., goodwill, deferred expenses) – Liabilities – Non-controlling Interests**

The NTA shall be calculated using the figures from the most recent consolidated financial statements.

For the purpose of determining the transaction size, the Company shall use the NTA from the latest consolidated financial statements that have been audited or reviewed by the auditor.

If any significant transactions occur after the date of such financial statements, the Stock Exchange of Thailand (SET) may require the Company to use financial statements that have been adjusted to reflect such transactions, provided that the adjustments have been reviewed by the auditor.

Transaction Size	Minimum Monetary Value	% NTA
Small	Value <= 1 million Baht	Value <= 0.03% NTA
Medium	1 million Baht < Value < 20 million Baht	0.03% < Value < 3% NTA
Large	Value >= 20 million Baht	Value > 3% NTA



Action	Small	Medium	Large
Management may proceed independently	✓	-	-
Disclosure to the Stock Exchange of Thailand (SET)	-	✓	✓
Approval from the Board of Directors	-	✓	✓
Approval from the Shareholders	-	-	✓

For related party transactions under Category 5.1, the measurement of transaction size and the required procedures shall differ as follows:

Transaction Size	Conditions	Action
Small	< 100 million Baht or 3% NTA	Approval from the Board of Directors
Large	>= 100 million Baht or 3% NTA	Approval from the Shareholders

For Category 5 transactions involving the provision of financial assistance, the transaction value shall be calculated based on the principal amount, interest, borrowing costs, the value of guarantees, or the potential loss that may arise.

For Category 5 transactions involving the receipt of financial assistance, the transaction value shall be calculated only from the consideration payable to the related party.

For Category 1 and Category 2 related party transactions conducted under normal commercial terms, management may proceed without measuring the transaction size.

When aggregating transaction size, the calculation shall include transactions within the preceding 6 months, and the aggregation shall be made separately for each related party.

## 6. Approval of Intercompany and Related Party Transactions

The Company has established measures for the approval of related party transactions, which must be strictly followed as outlined below:

- 1) For small, medium, and large related party or intercompany transactions conducted under normal commercial terms previously approved by the Board of Directors, management shall have the authority to make decisions.
- 2) For small and medium transactions that are not conducted under normal commercial terms, the Board of Directors shall be responsible for making the decision.
- 3) For large transactions that are not conducted under normal commercial terms, the Shareholders' Meeting shall be responsible for making the decision.
- 4) Transaction approval shall follow the criteria below:
  - Small Transactions: Transactions valued at less than or equal to 1 million Baht, or less than or equal to 0.03% of the Net Tangible Assets (NTA), whichever is higher.
  - Medium Transactions: Transactions valued over 1 million Baht but less than 20 million Baht, or more than 0.03% but less than 3% of NTA, whichever is higher.
  - Large Transactions: Transactions valued at 20 million Baht or more, or more than 3% of NTA, whichever is higher.



## 7. Approval of Related Party Transactions

### 7.1) Related Party Transactions that are Normal Business Transactions or Supporting Normal Business Transactions Conducted under Normal Commercial Terms

Since such related party transactions constitute normal business activities, the Board of Directors has already granted approval in principle for the Company and its subsidiaries to enter into these transactions, provided that the terms and conditions are equivalent to those that a prudent person would agree to with a general counterparty in similar circumstances, and that the transactions are conducted under fair commercial bargaining power, free from the influence arising from any party's status as a director, executive, or related person.

Accordingly, related party transactions that fall within this category may be executed without requiring further approval from the Board of Directors or the shareholders.

### 7.2) Related Party Transactions Requiring Approval from the Board of Directors

In cases where a related party transaction is classified as small or medium in size and not conducted under normal commercial terms, and is therefore subject to the approval authority of the Board of Directors, the responsible department must present details of the transaction's necessity and rationale for review by the Audit Committee before submitting the matter to the Board of Directors for approval.

The procedures are as follows:

- 7.2.1) The responsible originating department shall prepare and submit the details of the transaction, including its nature, necessity, and rationale, together with all relevant documents and supporting information, to the Managing Director.
- 7.2.2) The Managing Director shall assign the Company Secretary to coordinate with the Audit Committee and prepare the meeting agenda.
- 7.2.3) The Company Secretary shall coordinate with the relevant departments to compile supporting documents for the meeting, summarizing key information for the Audit Committee's consideration and opinion.
- 7.2.4) The Company Secretary shall prepare the agenda to submit the Audit Committee's opinion to the Board of Directors for consideration and approval to enter into the transaction.
- 7.2.5) The Company Secretary, together with the relevant departments, shall prepare supporting documents summarizing all essential information for the Board of Directors' review and approval.
- 7.2.6) A Board of Directors' meeting shall be convened. Any director who has a conflict of interest shall not participate in the consideration or approval of the transaction. The Company Secretary shall prepare the minutes of the Board meeting.
- 7.2.7) The Company Secretary shall disclose the transaction in the Company's Annual Registration Statement (Form 56-1) and Annual Report, and shall also disclose the Board's resolution to the Stock Exchange of Thailand, including all minimum information required by the Stock Exchange.



### 7.3) Related Party Transactions Requiring Approval from Shareholders

For related party transactions that fall under the approval authority of the shareholders, the originating department must present the necessity and rationale of the transaction for the Audit Committee's review before submitting it to the Board of Directors for endorsement, and subsequently to the Shareholders' Meeting for approval.

The procedures are as follows:

- 7.3.1) The responsible originating department shall prepare and submit the transaction details— including the nature of the transaction, its necessity, rationale, and all relevant supporting documents and information— to the Chief Executive Officer.
- 7.3.2) The Managing Director shall assign the Company Secretary to coordinate with the Audit Committee to prepare the meeting agenda.
- 7.3.3) The Company Secretary, together with the relevant departments, shall prepare supporting documents for the agenda, summarizing all key information for the Audit Committee's review and opinion.
- 7.3.4) An Audit Committee meeting shall be convened. The Company Secretary shall prepare the minutes of the Audit Committee meeting and coordinate the preparation of the agenda to submit the Audit Committee's opinion to the Board of Directors for consideration.
- 7.3.5) The Company Secretary, together with the relevant departments, shall prepare the supporting documents summarizing all essential information for the Board of Directors' review and endorsement.
- 7.3.6) A Board of Directors' meeting shall be convened. Any director who has a conflict of interest shall not participate in the consideration of the transaction. The Company Secretary shall prepare the minutes of the Board meeting and disclose the relevant information to the Stock Exchange of Thailand (SET) as required.
- 7.3.7) The Company Secretary shall prepare the Shareholders' Meeting agenda, including the opinion of an independent financial advisor, to seek shareholder approval for the transaction. Adequate decision-making information must be provided, including the list and number of shares held by related parties who are not entitled to vote.
- 7.3.8) A Shareholders' Meeting shall be convened, and the Company Secretary shall prepare the minutes of the meeting and disclose the relevant information accordingly.



## 8. Preparation of Related Party Transaction Forms

The originating department shall prepare the Related Party Transaction Form in accordance with *Attachment 1*, and the Accounting Department shall calculate the transaction size (only in cases where calculation is required). The completed form shall then be submitted to the authorized approver.

Type of Transaction	Responsible Department	Preparation Procedure
Purchase of goods and services	Procurement Manager	Follow the vendor selection process prior to issuing a PO/WO.
Sale of goods and services	Sales Manager	Follow the quotation process and revise the form if the customer negotiates the price or commercial terms.
Acquisition/disposal of assets, investments	Accounting/Finance/Administration Manager (depending on the transaction)	Prepare all required information before submitting for transaction consideration.
Provision/receipt of financial assistance	Finance Manager	Prepare all required information before submitting for transaction consideration.

### Exempted Transactions Not Required to Follow Related Party Transaction Procedures

The following transactions are exempt from the requirements governing related party transactions:

1. Transactions between the Company and its subsidiaries in which a related person holds not more than 10% of the total shares and does not have controlling power over the subsidiary.
2. Transactions between subsidiaries in which a related person holds not more than 10% of the total shares and does not have controlling power over the subsidiary.
3. Issuance of new securities by the Company or its subsidiaries to related persons under the following circumstances:



- For transfer to other persons, provided that the issue price is not lower than market price, and the allocation does not increase the related person's shareholding percentage.
  - When the related person receives securities according to rights and shareholding proportion (Right Offering).
  - When the related person acts as an underwriter or sub-underwriter for the Company or its subsidiaries, providing underwriting commitments.
  - When securities are allocated under an Employee or Executive Stock Option Plan (ESOP).
4. Transactions between the Company or its subsidiaries and a juristic person in which the Company or its subsidiaries have appointed persons to oversee or control the operations of such juristic person.
  5. Transactions that can be demonstrated to be fair and not resulting in the transfer of benefits.

## 9. Disclosure of Information

The Company shall disclose information regarding related party transactions or transactions that may involve conflicts of interest in accordance with the rules prescribed by the Office of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET). Such disclosures shall be included in the Company's Annual Registration Statement, Annual Report, or other required reports.

The Company shall also disclose any related party transactions entered into to the SET in accordance with the SET's regulations, and shall present all intercompany and related party transactions in the Company's financial statements as required by applicable accounting standards.

## 10. Data Collection

The Company shall maintain accurate, complete, and up-to-date records of related party transactions.

The Company Secretary and relevant departments shall review and verify the list of related persons on a quarterly basis.

## 11. Monitoring and Review of Transactions

The Company Secretary shall provide the related party transaction information to the Audit Committee for review and monitoring to ensure that transactions are carried out in compliance with agreed conditions throughout the binding period.

- The Audit Committee shall review the transactions and provide its opinion on the reasonableness of the transactions on a quarterly basis.
- The Accounting Department shall collect and maintain all relevant documents.

**12. Procedure**

Company Secretary Office	Accounting Department	Description
<pre> graph TD     CSO_SRP[Summary Report of Related Persons] --&gt; AD_SRP[Summary Report of Related Persons]     AD_SRP --&gt; AD_RPTR[Related Party Transaction Report]     AD_RPTR --&gt; AD_RPTR_A[Related Party Transaction Report]     AD_RPTR_A -- A --&gt; CSO_RPTR[Related Party Transaction Report]     AD_RPTR_A --&gt; P((P))   </pre> <ul style="list-style-type: none"> <li>Upon receiving the related party transaction report from the Accounting Department, the Company Secretary shall forward the related party transaction report to the Audit Committee for review and monitoring to ensure that the transactions are carried out in accordance with the agreed conditions.</li> </ul> <p><i>Explanation</i>  <i>A : Approved</i>  <i>P : Filed according to the accounting period</i></p>		<ul style="list-style-type: none"> <li>The Company Secretary's Office shall prepare an updated summary report of related persons every quarter.</li> <li>The Company Secretary's Office shall send the summary report of related persons to the Accounting Department for the preparation of the related party transaction report.</li> <li>Upon receiving the summary report of related persons from the Company Secretary's Office, the Accounting Department shall use the information as a reference database.</li> <li>The Accounting Department shall extract accounting transaction data from the ERP system, using the related persons summary report as the database for preparing the related party transaction report.</li> <li>After preparing the related party transaction report, the Accounting Department shall submit it to the Director of the Accounting Division for review, and the report shall then be approved by the Deputy Director of Accounting and Finance.</li> <li>Once the related party transaction report has been approved, the original report shall be sent to the Company Secretary's Office, and a copy shall be filed and stored in chronological order according to the accounting period.</li> </ul>

This Policy and Procedures on Related Party Transactions was reviewed and approved by the Executive Committee Meeting No. 11/2025 on November 3, 2025, and has been effective on November 3, 2025.

- *Sayam Tiewtranon* -

(MR. SAYAM TIEWTRANON)

Managing Director / Chairman of Executive Committee



**Attachment 1 Related Party Transaction Form**

วันที่...../...../.....

สำหรับฝ่ายต้นเรื่อง
<b>ส่วน A - ข้อมูลบุคคลที่เกี่ยวข้อง</b>
รายชื่อบุคคลที่เกี่ยวข้อง.....
เลขบัตรประชาชน/เลขทะเบียนนิติบุคคล.....
ลักษณะความสัมพันธ์.....
<b>ส่วน B - ลักษณะธุรกรรม</b>
ชื่อโครงการ.....
ลักษณะ/วัตถุประสงค์ในการทำ ธุรกรรม.....
มูลค่ารายการ/เงื่อนไขการค้า.....
เหตุผลในการทำธุรกรรม.....
ประเภทรายการที่เกี่ยวข้อง
<input type="checkbox"/> 1. รายการธุรกิจปกติ ทำเป็นปกติเพื่อประกอบกิจการ ได้แก่ ขายสินค้า ซื้อวัตถุดิบ ให้บริการ
<input type="checkbox"/> 2. รายการสนับสนุนธุรกิจปกติ ทำเพื่อสนับสนุนธุรกิจปกติ ได้แก่ ว่าจ้างขนส่งสินค้า จ้างโฆษณาสินค้า จ้างบริหาร รับความช่วยเหลือทางเทคนิค เช่าสำนักงาน/คลังสินค้าระยะยาวเพื่อสนับสนุนธุรกิจปกติ
<input type="checkbox"/> 3. รายการเช่า/ให้เช่าอสังหาริมทรัพย์ระยะสั้นไม่เกิน 3 ปี ได้แก่ เช่าสำนักงาน/คลังสินค้าระยะสั้น
<input type="checkbox"/> 4. รายการได้มา/จำหน่ายไป ซึ่งสินทรัพย์ สิทธิ บริการ ได้แก่ ซื้อเครื่องจักร ซื้อเงินลงทุน ขายอาคาร ขาย สิทธิการเช่าที่ดิน การได้รับสัมปทาน
<input type="checkbox"/> 5. รายการให้/ได้รับความช่วยเหลือทางการเงิน กู้ยืม/ให้กู้ ค้ำประกัน ให้สินทรัพย์เป็นหลักค้ำประกัน จ่าย ค่าธรรมเนียมให้บุคคลที่เกี่ยวข้อง
<input type="checkbox"/> 5. 1 การให้ความช่วยเหลือทางการเงินแก่บุคคลที่เกี่ยวข้องที่บริษัทฯ ถือหุ้น น้อยกว่า บุคคลที่เกี่ยวข้อง
<input type="checkbox"/> 5. 2 การให้ความช่วยเหลือทางการเงินแก่บุคคลที่เกี่ยวข้องที่บริษัทฯ ถือหุ้น มากกว่า บุคคลที่เกี่ยวข้อง



☐ 5.3 การรับความช่วยเหลือทางการเงิน

## ส่วน C – การตรวจสอบเงื่อนไขการค้า

การตรวจสอบราคาและ  
เงื่อนไขการค้ากรุณแนบเอกสาร  
ประกอบการเปรียบเทียบ  
ราคาและเงื่อนไขทุกครั้ง☐ เงื่อนไขการค้าทั่วไป มีราคา เงื่อนไข ข้อตกลงอื่นๆ เป็นธรรมไม่ก่อให้เกิดการ  
ขัดแย้งผลประโยชน์ โดยอ้างอิงจาก

- ☐ 1) ราคาและเงื่อนไข **ไม่ต่าง** จากที่บริษัทเคยได้รับ/ให้กับบุคคลทั่วไป
- ☐ 2) ราคาและเงื่อนไข **ไม่ต่าง** จากที่บุคคลที่เกี่ยวข้องให้/ได้รับจาก  
บุคคลทั่วไป (กรณีบุคคลที่เกี่ยวข้องสามารถให้ข้อมูลบริษัท)
- ☐ 3) ราคาและเงื่อนไขที่แสดงได้ว่าผู้ประกอบอื่นๆ ที่ประกอบธุรกิจ  
ใกล้เคียงกันให้กับบุคคลทั่วไป หรือเงื่อนไขเป็นมาตรฐาน มีราคาตลาด  
อ้างอิงชัดเจน
- ☐ 4) อัตรากำไรขั้นต้นและเงื่อนไขไม่ต่างจากที่บริษัทให้/ได้รับจากบุคคล  
ทั่วไป (กรณีสินค้า/บริการมีลักษณะเฉพาะ ซับซ้อน ไม่สามารถเทียบราคา  
ขึ้นต่อชิ้นได้ จึงต้องเทียบอัตรากำไรขั้นต้น)
- ☐ 5) วิธีกำหนดราคาเป็นไปตามนโยบายราคาที่บริษัทกำหนด
- ☐ 6) ราคาและเงื่อนไขเป็นไปตามราคาประเมินที่ได้จากผู้เชี่ยวชาญ/ผู้  
ประเมินอิสระ

☐ เงื่อนไขการค้าไม่ปกติ หรือไม่สามารถตรวจสอบ หรือเปรียบเทียบเงื่อนไข  
การค้าได้

หากเป็นรายการประเภทที่ 1 และ 2 ที่มีเงื่อนไขการค้าทั่วไป ให้ดำเนินการได้เลย  
โดยข้ามไปที่ ส่วน E การอนุมัติ ไม่ต้องตรวจสอบขนาดรายการ รายการ  
นอกจากนี้ให้ไปที่ส่วน D การตรวจสอบขนาดรายการ

ความเห็นของฝ่ายต้นเรื่อง



ลงชื่อ.....ตำแหน่ง.....วันที่.....

## สำหรับฝ่ายบัญชี

## D – การตรวจสอบขนาดรายการ

สำหรับรายการ ประเภทที่ 1 2 ที่ไม่ใช่เงื่อนไขการค้าทั่วไป รายการประเภท 3 4 5.2 และ 5.3

## การวัดขนาดรายการ

- เลือกวิธีที่สูงกว่าระหว่าง วิธีมูลค่าขั้นต่ำ และวิธีสินทรัพย์ที่มีตัวตนสุทธิ (Net Tangible Asset: NTA)
- $NTA = \text{สินทรัพย์รวม} - \text{สินทรัพย์ไม่มีตัวตน} - \text{หนี้สิน} - \text{ส่วนได้เสียที่ไม่มีอำนาจควบคุม} = \dots\dots\dots$   
หมายเหตุ: NTA คำนวณโดยใช้ตัวเลขในงบการเงินรวมล่าสุด  
มูลค่ารายการ = .....  
 $0.03\% \text{ NTA} = \dots\dots\dots 3\% \text{ NTA} = \dots\dots\dots$

ขนาด	มูลค่าขั้นต่ำ	% NTA
เล็ก	มูลค่า <= 1 ลบ.	มูลค่า <= 0.03% NTA
กลาง	1 ลบ. < มูลค่า < 20 ลบ.	0.03% < มูลค่า < 3% NTA
ใหญ่	มูลค่า >= 20 ลบ.	มูลค่า > 3% NTA

## วิธีที่สูงกว่า

☐ มูลค่าขั้นต่ำ☐ NTA

## ขนาดรายการ

☐ เล็ก☐ กลาง☐ ใหญ่



การดำเนินการ	กรุณาดำเนินการตามขนาดรายการ ดังต่อไปนี้																					
	<table border="1"><thead><tr><th>การดำเนินการ</th><th>เล็ก</th><th>กลาง</th><th>ใหญ่</th></tr></thead><tbody><tr><td>ฝ่ายจัดการดำเนินการได้เลย</td><td>✓</td><td>-</td><td>-</td></tr><tr><td>เปิดเผยสารสนเทศต่อตลาดหลักทรัพย์ฯ</td><td>-</td><td>✓</td><td>✓</td></tr><tr><td>ขออนุมัติคณะกรรมการบริษัท</td><td>-</td><td>✓</td><td>✓</td></tr><tr><td>ขออนุมัติผู้ถือหุ้น</td><td>-</td><td>-</td><td>✓</td></tr></tbody></table>		การดำเนินการ	เล็ก	กลาง	ใหญ่	ฝ่ายจัดการดำเนินการได้เลย	✓	-	-	เปิดเผยสารสนเทศต่อตลาดหลักทรัพย์ฯ	-	✓	✓	ขออนุมัติคณะกรรมการบริษัท	-	✓	✓	ขออนุมัติผู้ถือหุ้น	-	-	✓
การดำเนินการ	เล็ก	กลาง	ใหญ่																			
ฝ่ายจัดการดำเนินการได้เลย	✓	-	-																			
เปิดเผยสารสนเทศต่อตลาดหลักทรัพย์ฯ	-	✓	✓																			
ขออนุมัติคณะกรรมการบริษัท	-	✓	✓																			
ขออนุมัติผู้ถือหุ้น	-	-	✓																			
สำหรับรายการ ประเภทที่ 5.1																						
การวัดขนาดรายการ และการดำเนินการ	<p>การวัดขนาดรายการ</p> <p>มูลค่า = .....</p> <p>NTA = ..... 3% NTA = .....</p> <p>ขนาดรายการ – เลือกว่าค่าระหว่าง 100 ลบ. และ 3% NTA</p> <p><input type="checkbox"/> เล็ก <input type="checkbox"/> ใหญ่</p> <table border="1"><thead><tr><th>ขนาด</th><th>เงื่อนไข</th><th>การดำเนินการ</th></tr></thead><tbody><tr><td>เล็ก</td><td>&lt; 100 ลบ. หรือ 3% NTA</td><td>ขออนุมัติคณะกรรมการบริษัท</td></tr><tr><td>ใหญ่</td><td>&gt;= 100 ลบ. หรือ 3% NTA</td><td>ขออนุมัติผู้ถือหุ้น</td></tr></tbody></table>		ขนาด	เงื่อนไข	การดำเนินการ	เล็ก	< 100 ลบ. หรือ 3% NTA	ขออนุมัติคณะกรรมการบริษัท	ใหญ่	>= 100 ลบ. หรือ 3% NTA	ขออนุมัติผู้ถือหุ้น											
ขนาด	เงื่อนไข	การดำเนินการ																				
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.....
ลงชื่อ.....ตำแหน่ง.....วันที่.....
<b>สำหรับผู้มีอำนาจอนุมัติ</b>
<b>E – การอนุมัติรายการ</b>
<b>ความเห็นของผู้มีอำนาจอนุมัติ</b>
<input type="checkbox"/> อนุมัติ <input type="checkbox"/> ไม่อนุมัติ
.....
.....
.....
ลงชื่อ.....ตำแหน่ง.....วันที่.....