

Premier Technology Public Company Limited  
and its subsidiaries

Review report and consolidated and separate  
financial information

For the three-month and six-month periods ended  
30 June 2025

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders of Premier Technology Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Premier Technology Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2025, the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Premier Technology Public Company Limited for the same period (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

### **Scope of Review**

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

### **Conclusion**

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Chonlaros Suntiasvaraporn

Certified Public Accountant (Thailand) No. 4523

EY Office Limited

Bangkok: 6 August 2025

**Premier Technology Public Company Limited and its subsidiaries**

**Statement of financial position**

**As at 30 June 2025**

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 June 2025	31 December 2024	30 June 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		246,621	67,072	94,357	26
Trade and other current receivables	2,3	475,721	1,003,865	-	-
Prepaid service cost		735,473	640,568	-	-
Inventories	5	111,088	32,594	-	-
Work in progress		301,551	253,763	-	-
Other current financial assets	6	161,957	96,346	72,247	96,346
Other current assets		68,285	37,679	-	-
		2,100,696	2,131,887	166,604	96,372
Assets held for sale	7	211,347	213,328	211,564	213,545
Total current assets		2,312,043	2,345,215	378,168	309,917
Non-current assets					
Non-current receivables	4	26,210	25,645	-	-
Non-current financial assets	6	27,648	31,425	-	-
Investment in subsidiaries	9	-	-	325,887	325,887
Properties, plant and equipment	11	56,265	55,713	-	-
Right-of-use assets	12	19,142	19,648	-	-
Intangible assets		7,494	6,339	-	-
Deferred tax assets		36,451	34,233	-	-
Other non-current assets		5,988	5,788	-	-
Total non-current assets		179,198	178,791	325,887	325,887
Total assets		2,491,241	2,524,006	704,055	635,804

The accompanying notes are an integral part of the interim financial statements.

**Premier Technology Public Company Limited and its subsidiaries**

**Statement of financial position (continued)**

**As at 30 June 2025**

(Unit: Thousand Baht)

	<u>Note</u>	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>30 June 2025</u>	<u>31 December 2024</u>	<u>30 June 2025</u>	<u>31 December 2024</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Short-term loans from financial institution	13	-	50,000	-	-
Trade and other current payables	2, 14	570,309	614,604	962	765
Derivatives liabilities		1,126	102	-	-
Advances received for goods and services		857,317	686,159	-	-
Deposit from sales of investment properties	7	45,000	-	45,000	-
Current portion of lease liabilities	12	17,483	16,757	-	-
Income tax payable		-	25,045	-	-
Other current liabilities		21,259	54,915	-	-
		1,512,494	1,447,582	45,962	765
Liabilities directly associated with					
the assets held for sale	7	13,035	9,936	15,545	12,446
<b>Total current liabilities</b>		<b>1,525,529</b>	<b>1,457,518</b>	<b>61,507</b>	<b>13,211</b>
<b>Non-current liabilities</b>					
Lease liabilities, net of current portion	12	27,862	35,435	-	-
Non-current provision for employee benefits	15	168,935	157,818	-	-
<b>Total non-current liabilities</b>		<b>196,797</b>	<b>193,253</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>1,722,326</b>	<b>1,650,771</b>	<b>61,507</b>	<b>13,211</b>

The accompanying notes are an integral part of the interim financial statements.

**Premier Technology Public Company Limited and its subsidiaries**

**Statement of financial position (continued)**

**As at 30 June 2025**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>30 June 2025</u>	<u>31 December 2024</u>	<u>30 June 2025</u>	<u>31 December 2024</u>
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Shareholders' equity</b>				
Share capital				
Registered				
283,888,942 ordinary shares of Baht 1 each	<u>283,889</u>	<u>283,889</u>	<u>283,889</u>	<u>283,889</u>
Issued and fully paid up				
283,888,942 ordinary shares of Baht 1 each	283,889	283,889	283,889	283,889
Retained earnings				
Appropriated - statutory reserve	28,389	28,389	28,389	28,389
Unappropriated	456,732	561,006	330,270	310,315
Other components of shareholders' equity	<u>(95)</u>	<u>(49)</u>	<u>-</u>	<u>-</u>
<b>Total shareholders' equity</b>	<u>768,915</u>	<u>873,235</u>	<u>642,548</u>	<u>622,593</u>
<b>Total liabilities and shareholders' equity</b>	<u>2,491,241</u>	<u>2,524,006</u>	<u>704,055</u>	<u>635,804</u>
	-	-	-	-

The accompanying notes are an integral part of the interim financial statements.

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Directors

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## Premier Technology Public Company Limited and its subsidiaries

## Statement of comprehensive income

For the three-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
			(restated)		(restated)
<b>Profit or loss:</b>					
<b>Continuing operations</b>					
<b>Revenues</b>					
Sales	16	133,487	868,099	-	-
Rental and service income	16	492,103	418,157	-	-
Dividend income	9	-	-	224,997	129,998
Other income		28,798	18,643	826	660
<b>Total revenues</b>		<u>654,388</u>	<u>1,304,899</u>	<u>225,823</u>	<u>130,658</u>
<b>Expenses</b>					
Cost of sales and services		477,935	1,028,175	-	-
Selling and distribution expenses		19,997	29,364	-	-
Administrative expenses		110,038	129,818	14,864	11,960
<b>Total expenses</b>		<u>607,970</u>	<u>1,187,357</u>	<u>14,864</u>	<u>11,960</u>
<b>Operating profit</b>		<u>46,418</u>	<u>117,542</u>	<u>210,959</u>	<u>118,698</u>
Finance cost		(515)	(1,369)	-	-
Reversal of impairment on financial assets		484	114	-	-
<b>Profit before income tax expenses</b>		<u>46,387</u>	<u>116,287</u>	<u>210,959</u>	<u>118,698</u>
Income tax expenses	17	(14,913)	(27,109)	-	-
<b>Profit for the period from continuing operations</b>		<u>31,474</u>	<u>89,178</u>	<u>210,959</u>	<u>118,698</u>
<b>Discontinued operations</b>					
Profit after tax for the period from discontinued operations	7	2,590	742	4,546	1,600
<b>Profit for the period</b>		<u>34,064</u>	<u>89,920</u>	<u>215,505</u>	<u>120,298</u>
<b>Other comprehensive income:</b>					
<i>Other comprehensive income to be reclassified</i>					
<i>to profit or loss in subsequent periods</i>					
Exchange differences on translation of					
financial statements in foreign currency		(38)	13	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		(38)	13	-	-
<b>Other comprehensive income for the period</b>		<u>(38)</u>	<u>13</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the period</b>		<u>31,436</u>	<u>89,191</u>	<u>210,959</u>	<u>118,698</u>
<b>Earnings per share (Baht)</b>	18				
Basic earnings per share		<u>0.1200</u>	<u>0.3167</u>	<u>0.7591</u>	<u>0.4237</u>
<b>Earnings per share for continuing operations</b>					
Basic earnings per share		<u>0.1109</u>	<u>0.3141</u>	<u>0.7431</u>	<u>0.4181</u>
Weighted average number of ordinary shares (Thousand shares)		<u>283,889</u>	<u>283,889</u>	<u>283,889</u>	<u>283,889</u>

The accompanying notes are an integral part of the interim financial statements.

## Premier Technology Public Company Limited and its subsidiaries

## Statement of comprehensive income (continued)

For the six-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

		<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
			(restated)		(restated)
<b>Profit or loss:</b>					
<b>Continuing operations</b>					
<b>Revenues</b>					
Sales	16	436,950	1,192,969	-	-
Rental and service income	16	958,454	822,584	-	-
Dividend income	9	-	-	224,997	129,998
Other income		43,883	45,386	1,269	578
<b>Total revenues</b>		<u>1,439,287</u>	<u>2,060,939</u>	<u>226,266</u>	<u>130,576</u>
<b>Expenses</b>					
Cost of sales and services		1,064,353	1,591,066	-	-
Selling and distribution expenses		49,289	55,201	-	-
Administrative expenses		206,691	217,304	16,082	14,234
<b>Total expenses</b>		<u>1,320,333</u>	<u>1,863,571</u>	<u>16,082</u>	<u>14,234</u>
<b>Operating profit</b>		<u>118,954</u>	<u>197,368</u>	<u>210,184</u>	<u>116,342</u>
Finance cost		(1,022)	(2,408)	-	-
Reversal of impairment on financial assets		611	211	-	-
<b>Profit before income tax expenses</b>		<u>118,543</u>	<u>195,171</u>	<u>210,184</u>	<u>116,342</u>
Income tax expenses	17	(28,899)	(42,534)	-	-
<b>Profit for the period from continuing operations</b>		<u>89,644</u>	<u>152,637</u>	<u>210,184</u>	<u>116,342</u>
<b>Discontinued operations</b>					
Profit after tax for the period from discontinued operations	7	4,804	2,033	8,493	4,498
<b>Profit for the period</b>		<u>94,448</u>	<u>154,670</u>	<u>218,677</u>	<u>120,840</u>
<b>Other comprehensive income:</b>					
<i>Other comprehensive income to be reclassified</i>					
<i>to profit or loss in subsequent periods</i>					
Exchange differences on translation of					
financial statements in foreign currency		(46)	91	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		(46)	91	-	-
<b>Other comprehensive income for the period</b>		<u>(46)</u>	<u>91</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the period</b>		<u>94,402</u>	<u>154,761</u>	<u>218,677</u>	<u>120,840</u>
<b>Earnings per share (Baht)</b>	18				
Basic earnings per share		<u>0.3327</u>	<u>0.5448</u>	<u>0.7703</u>	<u>0.4257</u>
<b>Earnings per share for continuing operations</b>					
Basic earnings per share		<u>0.3158</u>	<u>0.5377</u>	<u>0.7404</u>	<u>0.4098</u>
Weighted average number of ordinary shares (Thousand shares)		<u>283,889</u>	<u>283,889</u>	<u>283,889</u>	<u>283,889</u>



The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

## Premier Technology Public Company Limited and its subsidiaries

## Statement of changes in shareholders' equity

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements					
	<u>Other components of shareholders' equity</u>					
	<u>Other comprehensive income</u>					
	Exchange differences					
	<u>Retained earnings</u>		on translation of	Total other		
Issued and paid-up	Appropriated -		financial statements	components of	Total	
share capital	statutory reserve	Unappropriated	in foreign currency	shareholders' equity	shareholders' equity	
Balance as at 1 January 2024	283,889	28,389	405,460	(53)	(53)	717,685
Profit for the period	-	-	154,670	-	-	154,670
Other comprehensive income for the period	-	-	-	91	91	91
Total comprehensive income for the period	-	-	154,670	91	91	154,761
Dividends paid (Note 19)	-	-	(99,361)	-	-	(99,361)
Balance as at 30 June 2024	283,889	28,389	460,769	38	38	773,085
Balance as at 1 January 2025	283,889	28,389	561,006	(49)	(49)	873,235
Profit for the period	-	-	94,448	-	-	94,448
Other comprehensive income for the period	-	-	-	(46)	(46)	(46)
Total comprehensive income for the period	-	-	94,448	(46)	(46)	94,402
Dividends paid (Note 19)	-	-	(198,722)	-	-	(198,722)
Balance as at 30 June 2025	283,889	28,389	456,732	(95)	(95)	768,915

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The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiaries**

**Statement of changes in shareholders' equity (continued)**

**For the six-month period ended 30 June 2025**

(Unit: Thousand Baht)

	<b>Separate financial statements</b>			
	Issued and paid-up share capital	Retained earnings		Total shareholders' equity
		Appropriated - statutory reserve	Unappropriated	
<b>Balance as at 1 January 2024</b>	283,889	28,389	271,943	584,221
Total comprehensive income for the period	-	-	120,840	120,840
Dividends paid (Note 19)	-	-	(99,361)	(99,361)
<b>Balance as at 30 June 2024</b>	<u>283,889</u>	<u>28,389</u>	<u>293,422</u>	<u>605,700</u>
<b>Balance as at 1 January 2025</b>	283,889	28,389	310,315	622,593
Total comprehensive income for the period	-	-	218,677	218,677
Dividends paid (Note 19)	-	-	(198,722)	(198,722)
<b>Balance as at 30 June 2025</b>	<u>283,889</u>	<u>28,389</u>	<u>330,270</u>	<u>642,548</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiaries****Cash flow statement****For the six-month period ended 30 June 2025**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(restated)		(restated)
<b>Cash flows from operating activities</b>				
Profit before income tax expense from continuing operations	118,543	195,171	210,184	116,342
Profit before income tax expense from discontinued operations	6,422	2,178	10,111	4,643
Profit before tax	124,965	197,349	220,295	120,985
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Unrealised (gain) loss on exchange rate	502	(428)	-	-
Unrealised (gain) loss on changes in value of investments in unit trust-open-ended fund	3,378	1,994	(333)	(2)
Reversal of allowance for expected credit losses	(1,211)	(211)	-	-
Write-off of bad debts	600	-	-	-
Reduce cost of inventory to net realisable value (reversal)	(3,579)	3,203	-	-
Depreciation	20,673	20,026	6,238	5,980
(Gain) loss on sales / write-off of equipment	354	(205)	-	-
Gain on sales of investment properties	-	(4)	-	(4)
Gain on lease modification	(1,374)	-	-	-
Provision for employee benefits	11,117	9,117	-	-
Income from investment - dividend received from investment in subsidiary	-	-	(224,997)	(129,998)
Interest income	(3,940)	(1,570)	(666)	(213)
Interest expenses	1,022	2,408	-	-
Profit (loss) from operating activities before changes in operating assets and liabilities	152,507	231,679	537	(3,252)
(Increase) decrease in operating assets				
Trade and other current receivables	528,399	(335,899)	(358)	(234)
Prepaid service cost	(94,905)	(126,194)	-	-
Inventories	(74,915)	(47,397)	-	-
Work in progress	(47,788)	(16,567)	-	-
Other current assets	(20,048)	1,858	(823)	(1,171)
Non-current receivables	(565)	(933)	-	-
Other non-current assets	(200)	(4,553)	-	-
Increase (decrease) in operating liabilities				
Trade and other current payables	(43,467)	325,446	504	25
Advance received for goods and services	171,158	130,283	-	219
Other current liabilities	(31,625)	(12,963)	2,031	714
Cash paid for long-term employee benefits	-	(3,582)	-	-
Other non-current liabilities	94	831	94	831
Cash flows from (used in) operating activities	538,645	142,009	1,985	(2,868)
Cash paid for interest expenses	(1,022)	(2,408)	-	-
Cash paid for income tax	(68,494)	(47,701)	(951)	(638)

<b>Net cash flows from (used in) operating activities</b>	<u>469,129</u>	<u>91,900</u>	<u>1,034</u>	<u>(3,506)</u>
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The accompanying notes are an integral part of the interim financial statements.

**Premier Technology Public Company Limited and its subsidiaries****Cash flow statement (continued)****For the six-month period ended 30 June 2025**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(restated)		(restated)
<b>Cash flows from investing activities</b>				
(Increase) decrease in investments in unit trust				
in debt securities open-ended fund	(65,212)	77,072	24,432	45,562
Increase in short-term loans to related party	-	-	-	(63,000)
Cash paid for renovation of investment properties	(2,214)	(6,064)	(3,076)	(8,446)
Acquisition of equipment	(12,746)	(12,944)	-	-
Acquisition of intangible asset	(1,155)	-	-	-
Proceeds from sales of equipment	9	220	-	-
Proceeds from sales of investment properties	-	4	-	4
Deposit received from sales of investment properties	45,000	-	45,000	-
Dividend received from investment in subsidiary	-	-	224,997	129,998
Interest income	3,940	1,570	666	213
<b>Net cash flows from (used in) investing activities</b>	<b>(32,378)</b>	<b>59,858</b>	<b>292,019</b>	<b>104,331</b>
<b>Cash flows from financing activities</b>				
Decrease in short-term loans from financial institution	(50,000)	(110,000)	-	-
Repayment of lease liabilities	(8,434)	(8,059)	-	-
Dividend paid	(198,722)	(99,361)	(198,722)	(99,361)
<b>Net cash flows used in financing activities</b>	<b>(257,156)</b>	<b>(217,420)</b>	<b>(198,722)</b>	<b>(99,361)</b>
<b>Exchange differences on translation of</b>				
<b>financial statements in foreign currency</b>	<b>(46)</b>	<b>91</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>179,549</b>	<b>(65,571)</b>	<b>94,331</b>	<b>1,464</b>
Cash and cash equivalents at beginning of period	67,072	84,911	26	57
<b>Cash and cash equivalents at end of period</b>	<b>246,621</b>	<b>19,340</b>	<b>94,357</b>	<b>1,521</b>
	-		-	

**Supplementary disclosures of cash flows information:**

Non-cash items consist of:

Increase in right-of-use assets from lease modification

during the period

2,961	-	-	-
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The accompanying notes are an integral part of the interim financial statements.

**Premier Technology Public Company Limited and its subsidiaries**

**Condensed notes to interim financial statements**

**For the three-month and six-month periods ended 30 June 2025**

**1. General information**

**1.1 Basis for the preparation of interim financial statements**

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 *Interim Financial Reporting*, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

**1.2 Basis of consolidation**

The interim consolidated financial statements include the financial statements of Premier Technology Public Company Limited ("the Company") and its subsidiary companies ("the subsidiaries") (collectively as "the Group") and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2024, with no change in shareholding structure of subsidiaries during the current period.

**1.3 Accounting policies**

The interim financial statements are prepared by using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2024.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2025, do not have any significant impact on the Group's financial statements.

## 2. Related party transactions

During the periods, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties.

(Unit: Million Baht)

	Consolidated financial statements				
	For the three-month		For the six-month		
	periods ended		periods ended		
	30 June		30 June		Pricing policy
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	
<u>Transactions with related companies</u>					
Sales and service income	15	16	29	31	Note 2.1
Rental and service income	2	1	3	3	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	1	2	1	Contract price, which is price in the ordinary course of business
Administrative expenses	7	6	14	12	Contract price, which is price in the ordinary course of business

(Unit: Million Baht)

	Separate financial statements				
	For the three-month periods ended		For the six-month periods ended		
	30 June		30 June		Pricing policy
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	
<u>Transactions with subsidiary</u>					
(eliminated from the consolidated financial statements)					
Rental and service income	5	5	10	10	Contract price, which is price in the ordinary course of business
Dividend income	225	130	225	130	Declared rate



(Unaudited but reviewed)

(Unit: Million Baht)

	Separate financial statements				Pricing policy
	For the three-month		For the six-month		
	periods ended		periods ended		
	30 June		30 June		
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	
<u>Transactions with related companies</u>					
Rental and service income	2	1	3	3	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	1	2	1	Contract price, which is price in the ordinary course of business
Administrative expenses	1	1	2	3	Contract price, which is price in the ordinary course of business

- 2.1 Sales prices are determined based on cost plus a margin while price of service are based on the contract price, which is price in the ordinary course of business. However, pricing depends on the type of product or service and the pricing policy may change according to the type of business and the market situation at the time of the transaction.

As at 30 June 2025 and 31 December 2024, the balances of the accounts between the Group and those related parties are as follows:

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 June 2025	31 December 2024
		(Audited)
<b><u>Trade receivables - related parties (Note 3)</u></b>		
Related companies (related by common directors)	2,651	11,000
<b><u>Accrued income - related parties (Note 3)</u></b>		
Related companies (related by common directors)	991	1,150
<b><u>Amounts due to related parties (Note 14)</u></b>		
Related companies (related by common directors)	9	1
<b><u>Accrued expenses - related parties (Note 14)</u></b>		
Related companies (related by common directors)	5	15

(Unaudited but reviewed)

### **Directors and management's benefits**

During the three-month and six-month periods ended 30 June 2025 and 2024, the Group had employee benefits expenses of their directors and management as below.

(Unit: Million Baht)

	For the three-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Short-term employee benefits	9.2	8.9	0.1	0.1
Post-employment benefits	0.6	0.5	-	-
Total	<u>9.8</u>	<u>9.4</u>	<u>0.1</u>	<u>0.1</u>

(Unit: Million Baht)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Short-term employee benefits	18.3	17.7	0.2	0.2
Post-employment benefits	1.2	1.0	-	-
Total	<u>19.5</u>	<u>18.7</u>	<u>0.2</u>	<u>0.2</u>

### **3. Trade and other current receivables**

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 June 2025	31 December 2024
		(Audited)
<u>Trade receivables - related parties</u> (Note 2)		
Aged on the basis of due dates		
Not yet due	2,087	3,019
Past due		
Up to 3 months	564	7,981
Total trade receivables - related parties	<u>2,651</u>	<u>11,000</u>

(Unaudited but reviewed)

(Unit: Thousand Baht)

Consolidated financial statements		
	30 June 2025	31 December 2024
		(Audited)
<u>Trade receivables - unrelated parties</u>		
Aged on the basis of due dates		
Not yet due	241,140	737,542
Past due		
Up to 3 months	51,138	149,995
3 - 6 months	7,615	-
6 - 12 months	6,511	45
Over 12 months	7,821	10,043
Total	314,225	897,625
Less: Allowance for expected credit losses	(8,854)	(10,065)
Total trade receivables - unrelated parties, net	305,371	887,560
Total trade receivables - net	308,022	898,560
<u>Other current receivables</u>		
Accrued income - related parties (Note 2)	991	1,150
Accrued income - unrelated parties	148,714	86,530
Total accrued income	149,705	87,680
Current portion of receivable under long-term contract (Note 4)	6,761	6,598
Current portion of lease receivable (Note 12)	11,233	11,027
Total other current receivables	167,699	105,305
Total trade and other current receivables - net	475,721	1,003,865

#### 4. Non-current receivables

(Unit: Thousand Baht)

Consolidated financial statements		
	30 June 2025	31 December 2024
		(Audited)
Receivable under long-term contract	14,559	14,206
Lease receivable (Note 12)	11,651	11,439
Total	26,210	25,645

**Receivable under long-term contract**

The terms for receivable under long-term contract are 5 years and are payable in equal yearly installments, with interests charged at fixed rates throughout contract. The balances of receivable under long-term contract are classified by due date per contract, as follows:

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 June 2025	31 December 2024
		(Audited)
Receivable under long-term contract	22,644	22,644
Less: Unearned financial income	(1,324)	(1,840)
Total	21,320	20,804
Less: Portion due within one year (Note 3)	(6,761)	(6,598)
Receivable under long-term contract - net of current portion	14,559	14,206

**5. The reduction of cost of inventories to net realisable value**

Movements in the allowance for reduction of cost of inventories to net realisable value account during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
Balance as at 1 January 2025	12,048
Less: Reversal of reduction cost of inventories to net realisable value	(3,579)
Balance as at 30 June 2025	8,469

## 6. Other financial assets

- 6.1 As at 30 June 2025 and 31 December 2024, the outstanding other financial assets of the Group consist of the following:

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
	30 June 2025	31 December 2024
	(Audited)	(Audited)
<u>Financial assets at FVTPL</u>		
Investments in unit trust in debt securities		
open-ended fund	161,957	96,346
Investments in unit trust in equity securities		
open-ended fund	27,648	31,425
Total financial assets at FVTPL	189,605	127,771
Current	161,957	96,346
Non-current	27,648	31,425
	189,605	127,771

Investments in unit trust in open-ended fund are stated at fair value using inputs of Level 2 which is use of other observable inputs for such assets or liabilities, whether directly or indirectly. Such fair value of investments in unit trust has been determined by using the net asset value as published by the Asset Management.

- 6.2 Movement in other current financial assets - investments in unit trusts in debt securities open-ended fund are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2025	96,346	96,346
Purchase during the period	727,694	67,377
Dispose during the period	(662,482)	(91,809)
Unrealised gain on changes in value of investments in unit trust	399	333
Net book value as at 30 June 2025	161,957	72,247

- 6.3 Movement in other non-current financial assets - investments in unit trusts in equity securities open-ended fund are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2025	31,425	-
Unrealised loss on changes in value of investments in unit trust	(3,777)	-
Net book value as at 30 June 2025	27,648	-

## 7. Assets held for sale and discontinued operations

On 27 November 2024, the Extraordinary General Meeting of shareholders of the Company passed a resolution approving the sale of land and buildings of the Premier Place Building, which were recorded as investment property, to Premier Fission Capital Company Limited ("contracting party"), a related company, for a total value of Baht 450 million.

Subsequently, on 24 January 2025 the Company entered into a sale and purchase agreement for the land and buildings of Premier Place Building with the aforementioned related company. Under this agreement, both parties are required to comply with the specified terms and conditions. The Company has already received a deposit of Baht 45 million from the contracting party, with the remaining balance of Baht 405 million to be received upon the transfer of ownership of the assets to the contracting party. The Company's management expects the transaction to be completed by the second quarter of 2025.

However, during the second quarter of 2025, the Company and the contracting party agreed to extend the deadline for the transfer of ownership of the land along with the Premier Place Building. On 21 May 2025, the Company notified the Stock Exchange of Thailand for the postponement of the transfer schedule for the ownership of the land along with the Premier Place Building. The postponement was due to the fact that the Company's ongoing study to explore alternatives growth options and expand business opportunities to maximise the benefits from the Premier Place Building. Therefore, the Company and Premier Fission Capital Company Limited agreed to extend the registration date for the transfer of ownership of the property for sale to be within 19 November 2025.

The Company has presented the land and buildings as a separate item under the caption of "Assets Held for Sale" in the statement of financial position as of 30 June 2025 and 31 December 2024 and has separately presented the operating results of the rented-out space and services segment arising from the land and buildings as discontinued operations. Therefore, this segment is not included in Note 22 regarding financial information by segment, as the segment has been reclassified as discontinued operations.

(Unaudited but reviewed)

The significant assets and liabilities of the Company classified as held for sale as of 30 June 2025 are as follows:

	(Unit: Thousand Baht)	
	Consolidated	Separate
	<u>financial statements</u>	<u>financial statements</u>
<b><u>Statements of financial position</u></b>		
<b>Assets</b>		
Trade and other current receivables	647	865
Investment properties (Note 10)	148,957	207,141
Property, plant and equipment (Note 11)	58,193	8
Other current assets	2,343	2,343
Restricted bank deposits (Note 8)	1,203	1,203
Other non-current assets	4	4
<b>Assets held for sale</b>	<b>211,347</b>	<b>211,564</b>
<b>Liabilities</b>		
Trade and other current payables	1,621	1,621
Income tax payable	600	600
Other current liabilities	3,002	3,002
Deferred tax liability	154	154
Other non-current liabilities	7,658	10,168
<b>Liabilities directly associated with assets held for sale</b>	<b>13,035</b>	<b>15,545</b>

(Unaudited but reviewed)

The operating results related to assets classified as assets held for sale and discontinued operations for the six-month periods ended 30 June 2025 and 2024, presented for comparative purposes, have been restated as detailed below:

	(Unit: Thousand Baht)			
	Consolidated financial statements		Separate financial statements	
	For the three-month periods ended 30 June		For the three-month periods ended 30 June	
	<u>2025</u>	<u>2024</u> (restated)	<u>2025</u>	<u>2024</u> (restated)
<b>Revenue</b>				
Rental and service income (Note 16)	8,466	4,369	13,349	9,394
Other income	-	17	-	16
<b>Total revenues</b>	<u>8,466</u>	<u>4,386</u>	<u>13,349</u>	<u>9,410</u>
<b>Expenses</b>				
Cost of service	5,074	3,630	8,001	7,796
Administrative expenses	1	4	1	4
<b>Total expenses</b>	<u>5,075</u>	<u>3,634</u>	<u>8,002</u>	<u>7,800</u>
<b>Profit before income tax expenses</b>	<u>3,391</u>	<u>752</u>	<u>5,347</u>	<u>1,610</u>
Income tax expenses (Note 17)	(801)	(10)	(801)	(10)
<b>Profit after income tax for the period from discontinued operations</b>	<u>2,590</u>	<u>742</u>	<u>4,546</u>	<u>1,600</u>

	(Unit: Thousand Baht)			
	Consolidated financial statements		Separate financial statements	
	For the six-month periods ended 30 June		For the six-month periods ended 30 June	
	<u>2025</u>	<u>2024</u> (restated)	<u>2025</u>	<u>2024</u> (restated)
<b>Revenue</b>				
Rental and service income (Note 16)	16,782	8,685	26,434	18,559
Other income	11	17	11	16
<b>Total revenues</b>	<u>16,793</u>	<u>8,702</u>	<u>26,445</u>	<u>18,575</u>



(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	For the six-month periods ended 30 June		For the six-month periods ended 30 June	
	<u>2025</u>	<u>2024</u> (restated)	<u>2025</u>	<u>2024</u> (restated)
<b>Expenses</b>				
Cost of service	10,368	6,516	16,331	13,924
Administrative expenses	3	8	3	8
<b>Total expenses</b>	<u>10,371</u>	<u>6,524</u>	<u>16,334</u>	<u>13,932</u>
<b>Profit before income tax expenses</b>	6,422	2,178	10,111	4,643
Income tax expenses (Note 17)	<u>(1,618)</u>	<u>(145)</u>	<u>(1,618)</u>	<u>(145)</u>
<b>Profit after income tax for the period from discontinued operations</b>	<u>4,804</u>	<u>2,033</u>	<u>8,493</u>	<u>4,498</u>

Earnings per share for discontinued operations are detailed as follows:

	Consolidated financial statements		Separate financial statements	
	For the three-month periods ended 30 June		For the three-month periods ended 30 June	
	<u>2025</u>	<u>2024</u> (restated)	<u>2025</u>	<u>2024</u> (restated)
Earnings per share for discontinued operations (Baht)	0.0091	0.0026	0.0160	0.0056

	Consolidated financial statements		Separate financial statements	
	For the six-month periods ended 30 June		For the six-month periods ended 30 June	
	<u>2025</u>	<u>2024</u> (restated)	<u>2025</u>	<u>2024</u> (restated)
Earnings per share for discontinued operations (Baht)	0.0169	0.0072	0.0299	0.0158

The rent out space and services operation will continue until the Company successfully transfers the ownership of the aforementioned land and rental buildings to Premier Fission Capital Company Limited.

(Unaudited but reviewed)

The cash flow from the discontinued operations is detailed as follows:

	Consolidated financial statements		Separate financial statements	
	For the six-month periods ended 30 June		For the six-month periods ended 30 June	
	2025	2024 (restated)	2025	2024 (restated)
Cash flows from operating activities	13,912	7,635	17,600	10,328
Cash flows used in investing activities	(2,212)	(6,060)	(3,076)	(8,442)

## 8. Restricted bank deposits

The Company's bank deposits have been pledged as collateral to secure bank guarantees issued by the bank on behalf of the Company.

## 9. Investment in subsidiaries

Details of investment in subsidiaries as presented in separate financial statements are as follows:

Company	Paid-up capital		Shareholding percentage		Cost	
	30 June	31 December	30 June	31 December	30 June	31 December
	2025	2024	2025	2024	2025	2024
			(%)	(%)		(Audited)
<u>Subsidiary directly held by the Company</u>						
Datapro Computer Systems Company Limited	100,000	100,000	100	100	325,887	325,887
<u>Subsidiary held through Datapro Computer Systems Company Limited</u>						
Datapro Company Systems (Myanmar) Company Limited	50*	50*	100	100	-	-
Total					325,887	325,887

\*Thousand USD

As at 30 June 2025, Datapro Computer Systems (Myanmar) Company Limited has been officially dissolved and is currently undergoing the liquidation process.

In April 2024, the Annual General Meeting of shareholders of Datapro Computer Systems Company Limited passed a resolution approving the payment of a dividend for the year 2023 of Baht 130 per share, a total of Baht 130 million, to the subsidiary's shareholders. The subsidiary paid such dividend in May 2024.

In April 2025, the Annual General Meeting of shareholders of Datapro Computer Systems Company Limited passed a resolution approving the payment of a dividend for the year 2024 of Baht 225 per share, a total of Baht 225 million, to the subsidiary's shareholders. The subsidiary paid such dividend in May 2025.

**10. Investment properties**

Movements of the investment properties account (classified as assets held for sale) during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
<b>Net book value of investment properties classified as assets held for sale as at 1 January 2025</b>	151,227	210,300
Acquisitions during period - at cost	2,214	3,076
Depreciation for the period	(4,484)	(6,235)
<b>Net book value of investment properties classified as assets held for sale as at 30 June 2025 (Note 7)</b>	<b>148,957</b>	<b>207,141</b>

The Company's investment property comprises land and the Premier Place office building, both of which are held for rental purposes. The portion of the building is leased by a subsidiary. The investment properties has been classified as assets held for sale, as disclosed in Note 7 to the financial statements.

**11. Property, plant and equipment**

Movements of the property, plant and equipment account during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
<b>Net book value as at 1 January 2025</b>	55,713	-
Acquisitions during the period - at cost	11,882	-
Disposals/write-off during the period - net book value at disposal/write-off date	(363)	-
Depreciation for the period	(10,967)	-
<b>Net book value as at 30 June 2025</b>	<b>56,265</b>	<b>-</b>
<b>Net book value of property, plant and equipment classified as assets held for sale as at 1 January 2025</b>	59,084	11
Acquisitions during the period - at cost	864	-
Depreciation for the period	(1,755)	(3)
<b>Net book value of property, plant and equipment classified as assets held for sale as at 30 June 2025 (Note 7)</b>	<b>58,193</b>	<b>8</b>

Land and building as presented in the consolidated financial statements are the portion of the Company's investment properties that they have leased to its subsidiary.

## 12. Leases

### 12.1 Group as as lessee

#### a) Right-of-use assets

Movement of right-of-use assets during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
<b>Net book value as at 1 January 2025</b>	19,648
Increase from lease modification	2,961
Depreciation for the period	(3,467)
<b>Net book value as at 30 June 2025</b>	<b>19,142</b>

#### b) Lease liabilities

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 June 2025	31 December 2024
		(Audited)
Lease payments	47,932	55,165
Less: Deferred interest expenses	(2,587)	(2,973)
Total	45,345	52,192
Less: Portion due within one year	(17,483)	(16,757)
Lease liabilities - net of current portion	27,862	35,435

**12.2 Group as a lessor****Finance Lease**

The Group has entered into finance lease agreements for its equipment which the lease terms are 5 years.

(Unit: Thousand Baht)		
Consolidated financial statements		
	30 June 2025	31 December 2024
		(Audited)
Lease receivable under finance lease	23,656	23,656
Less: Deferred interest income	(772)	(1,190)
Total	22,884	22,466
Less: Portion due within one year (Note 3)	(11,233)	(11,027)
Lease receivable - net of current portion (Note 4)	11,651	11,439

The Group recognises lease receivables under finance lease, which have been presented in the statement of financial position as “Trade and other current receivables” for lease receivable - portion due within one year and as “Non-current receivables” for lease receivable - net of current portion.

**13. Short-term loans from financial institution**

(Unit: Thousand Baht)				
Consolidated				
	Interest rate		financial statements	
	30 June 2025	31 December 2024	30 June 2025	31 December 2024
	(%)	(%)		(Audited)
Short-term loans from financial institution	-	2.70	-	50,000
Total			-	50,000

Short-term loans from a financial institution of a subsidiary represent loans obtained from a bank in the form of promissory notes with a maturity of 3 months. The loans are unsecured and have already been repaid in full during the period.

(Unaudited but reviewed)

#### 14. Trade and other current payables

	Consolidated financial statements		(Unit: Thousand Baht)	
			Separate financial statements	
	30 June	31 December	30 June	31 December
	2025	2024	2025	2024
	(Audited)		(Audited)	
Trade payables - related parties (Note 2)	9	1	-	-
Trade payables - unrelated parties	501,362	475,082	-	-
Accrued expenses - related parties (Note 2)	5	15	-	-
Accrued expenses - unrelated parties	68,933	139,506	962	765
Total trade and other current payables	570,309	614,604	962	765

#### 15. Non-current provision for employee benefits

Movement of the non-current provision for employee benefits account during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
Balance as at 1 January 2025	157,818
Current service cost	9,159
Interest cost	1,958
Balance as at 30 June 2025	168,935

(Unaudited but reviewed)

## 16. Revenue from contracts with customers

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(Restated)		(Restated)
<b>Revenue from continuing operations</b>				
<b>Type of goods or service:</b>				
IT integrated solutions	133,487	868,099	-	-
Provision of services relating to information technology systems	492,103	418,157	-	-
Total revenue from contracts with customers	625,590	1,286,256	-	-
<b>Timing of revenue recognition:</b>				
Revenue recognised at a point in time	163,517	856,953	-	-
Revenue recognised over time	462,073	429,303	-	-
Total revenue from contracts with customers	625,590	1,286,256	-	-
<b>Revenue from discontinued operations</b>				
<b>(Note 7)</b>				
<b>Timing of revenue recognition:</b>				
Revenue recognised over time	8,466	4,369	13,349	9,394

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(Restated)		(Restated)
Revenue from continuing operations				
Type of goods or service:				
IT integrated solutions	436,950	1,192,969	-	-
Provision of services relating to information technology systems	958,454	822,584	-	-
Total revenue from contracts with customers	1,395,404	2,015,553	-	-

(Unaudited but reviewed)

(Unit: Thousand Baht)

For the six-month periods ended 30 June

	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(Restated)		(Restated)
<b>Timing of revenue recognition:</b>				
Revenue recognised at a point in time	470,357	1,195,859	-	-
Revenue recognised over time	925,047	819,694	-	-
Total revenue from contracts with customers	<u>1,395,404</u>	<u>2,015,553</u>	<u>-</u>	<u>-</u>
<b>Revenue from discontinued operations</b>				
<b>(Note 7)</b>				
<b>Timing of revenue recognition:</b>				
Revenue recognised over time	<u>16,782</u>	<u>8,685</u>	<u>26,434</u>	<u>18,559</u>

## 17. Income tax

Interim corporate income tax was calculated on profit before income tax for the periods, after adding back expenses and deducting income which are disallowable for tax computation purposes, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and six-month periods ended 30 June 2025 and 2024 are made up as follows:

(Unit: Thousand Baht)

For the three-month periods ended 30 June

	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		(Restated)		(Restated)
<b>Current income tax:</b>				
Interim corporate income tax charge	17,150	29,203	814	78
<b>Deferred tax:</b>				
Relating to origination and reversal of temporary differences	<u>(1,436)</u>	<u>(2,084)</u>	<u>(13)</u>	<u>(68)</u>
<b>Income tax expenses reported in profit or loss</b>	<u>15,714</u>	<u>27,119</u>	<u>(801)</u>	<u>10</u>
<b>Income tax expenses from discontinued operation (Note 7)</b>	<u>(801)</u>	<u>(10)</u>	<u>(801)</u>	<u>(10)</u>
<b>Income tax expenses from continued operation reported in profit or loss</b>	<u>14,913</u>	<u>27,109</u>	<u>-</u>	<u>-</u>



(Unaudited but reviewed)

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
	(Restated)		(Restated)	
<b>Current income tax:</b>				
Interim corporate income tax charge	32,668	46,006	1,551	145
<b>Deferred tax:</b>				
Relating to origination and reversal of temporary differences	(2,151)	(3,327)	67	-
<b>Income tax expenses reported in profit or loss</b>	<u>30,517</u>	<u>42,679</u>	<u>1,618</u>	<u>145</u>
<b>Income tax expenses from discontinued operation (Note 7)</b>	<u>(1,618)</u>	<u>(145)</u>	<u>(1,618)</u>	<u>(145)</u>
<b>Income tax expenses from continued operation reported in profit or loss</b>	<u>28,899</u>	<u>42,534</u>	<u>-</u>	<u>-</u>

## 18. Earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

## 19. Dividends

Dividends declared during the six-month periods ended 30 June 2025 and 2024 consisted of the follows:

Approved by		Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividends for 2023	Annual General Meeting of the shareholders on 22 April 2024	99	0.35
<b>Total for the six-month period ended 30 June 2024</b>		<u>99</u>	
Final dividends for 2024	Annual General Meeting of the shareholders on 22 April 2025	199	0.70
<b>Total for the six-month period ended 30 June 2025</b>		<u>199</u>	

## 20. Commitments and contingent liabilities

### 20.1 Capital commitments

As at 30 June 2025, the Group has capital commitments of approximately Baht 10.1 million (31 December 2024: Baht 7.3 million), relating to ERP systems, renovation of building and building systems.

### 20.2 Service commitments

The Group has entered into several service agreements in respect of the office building services and other services with other companies. The terms of the agreements are generally between 1 to 3 years.

As at 30 June 2025 and 31 December 2024, future minimum payments required under these service agreements were as follows:

	(Unit: Million Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	30 June 2025	31 December 2024	30 June 2025	31 December 2024
Payable:				
In up to 1 year	6.9	4.2	1.3	2.5
In over 1 year and up to 3 years	7.0	1.3	-	-

### 20.3 Long-term management service commitments

The Group has entered into management service agreements and building management agreement with a related company, whereby management fees totaling Baht 2.7 million per month (31 December 2024: Baht 2.7 million per month) and the separate financial statement totaling Baht 0.7 million per month (31 December 2024: Baht 0.7 million per month) is payable in the future. The agreements end in December 2025, but they automatically renew for period of one year each time until terminate.

### 20.4 Bank guarantees

As at 30 June 2025, the Group has outstanding bank guarantees of approximately Baht 92.4 million (31 December 2024: Baht 94.1 million) issued by banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business of the Group. These included letters of guarantee amounting to Baht 91.2 million (31 December 2024: Baht 92.9 million) to guarantee contractual performance of the subsidiary and amounting to Baht 1.2 million (31 December 2024: Baht 1.2 million) to guarantee electricity use of the Company.

## 21. Financial instruments

### 21.1 Fair value of financial instruments

As the majority of financial instruments are short-term and long-term financial liabilities carry interest rates which are close to market rates, the Group expects that fair value of their financial instruments are close to the amounts presented in the statements of financial position.

### 21.2 Foreign currency risk

The subsidiary's exposure to foreign currency risk primarily arises from transactions involving the purchase and sale of goods and services denominated in foreign currencies. As at 30 June 2025, the subsidiary had net liabilities denominated in foreign currency amounting to USD 2 million (31 December 2024: USD 1 million).

As at 30 June 2025 and 31 December 2024, the subsidiary had outstanding forward exchange contracts in order to hedge the foreign currency risk as follows:

Consolidated financial statements			
As at 30 June 2025			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	32.05 - 34.01	22 July - 30 December 2025

Consolidated financial statements			
As at 31 December 2024			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	32.19 - 35.50	30 January - 31 October 2025

## **22. Financial information by segment**

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance. The chief operating decision maker has been identified as the Group's Board of Directors.

The Group is principally engaged in the Provision of services relating to information technology systems. Its operations are carried on only in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues, operating profits and assets as reflected in these financial statements pertain exclusively to the aforementioned reportable operating segment and geographical area.

## **23. Event after the reporting period**

On 6 August 2025, the Meeting of the Board of Directors of the Company passed a resolution to approve interim dividend payment in respect of the profit for the six-month period ended 30 June 2025 to the Company's shareholders at Baht 0.50 per share, totaling Baht 141.94 million, which will be paid to the shareholders on 5 September 2025.

## **24. Approval of interim financial statements**

These interim financial statements were authorised for issue by the Company's Board of Directors on 6 August 2025.