Premier Technology Public Company Limited
and its subsidiaries
Review report and consolidated and separate
financial information
For the three-month and nine-month periods ended
30 September 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 financial information of Premier Technology Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 September 2025, the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-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: 5 November 2025

Premier Technology Public Company Limited and its subsidiaries

Statement of financial position

As at 30 September 2025

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		41,629	67,072	22,030	26
Trade and other current receivables	*2,3*	721,830	1,003,865	-	-
Prepaid service cost		763,923	640,568	-	-
Inventories	*5*	95,209	32,594	-	-
Work in progress		260,444	253,763	-	-
Other current financial assets	*6*	120,190	96,346	100,016	96,346
Investment promotion fund for community and social development for education	*18*	34,529	-	-	-
Other current assets		42,752	37,679	-	-
		2,080,506	2,131,887	122,046	96,372
Assets held for sale	*7*	211,021	213,328	211,238	213,545
Total current assets		2,291,527	2,345,215	333,284	309,917
Non-current assets					
Non-current receivables	*4*	29,148	25,645	-	-
Non-current financial assets	*6*	30,628	31,425	-	-
Investment in subsidiaries	*9*	-	-	325,887	325,887
Properties, plant and equipment	*11*	53,283	55,713	-	-
Right-of-use assets	*12*	17,335	19,648	-	-
Intangible assets		7,494	6,339	-	-
Deferred tax assets		37,150	34,233	-	-
Other non-current assets		5,988	5,788	-	-
Total non-current assets		181,026	178,791	325,887	325,887
Total assets		2,472,553	2,524,006	659,171	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 September 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institution	*13*	-	50,000	-	-
Trade and other current payables	*2, 14*	585,287	614,604	1,169	765
Derivatives liabilities		29	102	-	-
Advances received for goods and services		829,738	686,159	-	-
Deposit from sales of investment properties	*7*	45,000	-	45,000	-
Current portion of lease liabilities	*12*	22,859	16,757	-	-
Income tax payable		-	25,045	-	-
Other current liabilities		43,065	54,915	13,840	-
		1,525,978	1,447,582	60,009	765
Liabilities directly associated with the assets held for sale	*7*	12,096	9,936	14,606	12,446
Total current liabilities		1,538,074	1,457,518	74,615	13,211
Non-current liabilities					
Lease liabilities, net of current portion	*12*	33,068	35,435	-	-
Non-current provision for employee benefits	*15*	174,493	157,818	-	-
Total non-current liabilities		207,561	193,253	-	-
Total liabilities		1,745,635	1,650,771	74,615	13,211

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 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity				
Share capital				
Registered				
283,888,942 ordinary shares of Baht 1 each	283,889	283,889	283,889	283,889
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	414,740	561,006	272,278	310,315
Other components of shareholders' equity	(100)	(49)	-	-
Total shareholders' equity	726,918	873,235	584,556	622,593
Total liabilities and shareholders' equity	2,472,553	2,524,006	659,171	635,804
	-	-	-	-

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

Directors

(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2025

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

		Consolidated financial statements		Separate financial statements	
	Note	2025	2024	2025	2024
			(restated)		(restated)
Profit or loss:					
Continuing operations					
Revenues					
Sales	*16*	502,424	391,991	-	-
Rental and service income	*16*	517,127	423,707	-	-
Dividend income	*9*	-	-	79,999	119,999
Other income		19,916	21,449	889	434
Total revenues		1,039,467	837,147	80,888	120,433
Expenses					
Cost of sales and services		781,925	628,384	-	-
Selling and distribution expenses		29,331	25,229	-	-
Administrative expenses		107,286	97,859	1,888	1,557
Total expenses		918,542	751,472	1,888	1,557
Operating profit		120,925	85,675	79,000	118,876
Finance cost		(655)	(597)	-	-
Reversal of impairment on financial assets		140	645	-	-
Profit before income tax expenses		120,410	85,723	79,000	118,876
Income tax expenses	*17*	(23,310)	(18,357)	-	-
Profit for the period from continuing operations		97,100	67,366	79,000	118,876
Discontinued operations					
Profit (loss) after tax for the period from discontinued operations	*7*	2,853	(1,292)	4,953	(1,861)
Profit for the period		99,953	66,074	83,953	117,015
Other comprehensive income:					
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods					
Exchange differences on translation of					
financial statements in foreign currency		(5)	(153)	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		(5)	(153)	-	-
Other comprehensive income for the period		(5)	(153)	-	-
Total comprehensive income for the period		99,948	65,921	83,953	117,015
Earnings per share (Baht)	*19*				
Basic earning per share		0.3521	0.2327	0.2957	0.4122
Earnings per share for continuing operations					
Basic earnings per share		0.3420	0.2373	0.2783	0.4187
Weighted average number of ordinary shares (Thousand shares)		283,889	283,889	283,889	283,889

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 comprehensive income (continued)

For the nine-month period ended 30 September 2025

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

	Note	Consolidated financial statements		Separate financial statements	
		2025	2024 (restated)	2025	2024 (restated)
Profit or loss:					
Continuing operations					
Revenues					
Sales	*16*	939,374	1,584,960	-	-
Rental and service income	*16*	1,475,581	1,246,291	-	-
Dividend income	*9*	-	-	304,996	249,997
Other income		59,507	66,120	1,834	1,012
Total revenues		2,474,462	2,897,371	306,830	251,009
Expenses					
Cost of sales and services		1,846,278	2,219,450	-	-
Selling and distribution expenses		78,620	80,430	-	-
Administrative expenses		309,685	314,448	17,646	15,790
Total expenses		2,234,583	2,614,328	17,646	15,790
Operating profit		239,879	283,043	289,184	235,219
Finance cost		(1,677)	(3,005)	-	-
Reversal of impairment on financial assets		751	856	-	-
Profit before income tax expenses		238,953	280,894	289,184	235,219
Income tax expenses	*17*	(52,209)	(60,891)	-	-
Profit for the period from continuing operations		186,744	220,003	289,184	235,219
Discontinued operations					
Profit after tax for the period from discontinued operations	*7*	7,657	741	13,446	2,637
Profit for the period		194,401	220,744	302,630	237,856
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in foreign currency		(51)	(62)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		(51)	(62)	-	-
Other comprehensive income for the period		(51)	(62)	-	-
Total comprehensive income for the period		194,350	220,682	302,630	237,856
Earnings per share (Baht)	*19*				
Basic earning per share		0.6848	0.7776	1.0660	0.8378
Earnings per share for continuing operations					
Basic earnings per share		0.6578	0.7750	1.0187	0.8286

Weighted average number of ordinary shares (Thousand shares)	283,889	283,889	283,889	283,889

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 nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements					
				Other components of shareholders' equity		
				Other comprehensive income		
		Retained earnings		Exchange differences on translation of financial statements in foreign currency	Total other components of shareholders' equity	Total shareholders' equity
	Issued and paid-up share capital	Appropriated - statutory reserve	Unappropriated			
Balance as at 1 January 2024	283,889	28,389	405,460	(53)	(53)	717,685
Profit for the period	-	-	220,744	-	-	220,744
Other comprehensive income for the period	-	-	-	(62)	(62)	(62)
Total comprehensive income for the period	-	-	220,744	(62)	(62)	220,682
Dividends paid (Note 20)	-	-	(198,722)	-	-	(198,722)
Balance as at 30 September 2024	283,889	28,389	427,482	(115)	(115)	739,645
Balance as at 1 January 2025	283,889	28,389	561,006	(49)	(49)	873,235
Profit for the period	-	-	194,401	-	-	194,401
Other comprehensive income for the period	-	-	-	(51)	(51)	(51)
Total comprehensive income for the period	-	-	194,401	(51)	(51)	194,350
Dividends paid (Note 20)	-	-	(340,667)	-	-	(340,667)
Balance as at 30 September 2025	283,889	28,389	414,740	(100)	(100)	726,918

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

Premier Technology Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Separate financial statements			
		Retained earnings		
	Issued and paid-up share capital	Appropriated - statutory reserve	Unappropriated	Total shareholders' equity
Balance as at 1 January 2024	283,889	28,389	271,943	584,221
Total comprehensive income for the period	-	-	237,856	237,856
Dividends paid (Note 20)	-	-	(198,722)	(198,722)
Balance as at 30 September 2024	283,889	28,389	311,077	623,355
Balance as at 1 January 2025	283,889	28,389	310,315	622,593
Total comprehensive income for the period	-	-	302,630	302,630
Dividends paid (Note 20)	-	-	(340,667)	(340,667)
Balance as at 30 September 2025	283,889	28,389	272,278	584,556

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 nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
		(restated)		(restated)
Cash flows from operating activities				
Profit before income tax expense from continuing operations	238,953	280,894	289,184	235,219
Profit before income tax expense from discontinued operations	10,238	1,077	16,027	2,973
Profit before tax	249,191	281,971	305,211	238,192
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Unrealised loss on exchange rate	376	3,020	-	-
Unrealised (gain) loss on changes in value of				
investments in unit trust-open-ended fund	787	(1,638)	(9)	(5)
Reversal of allowance for expected credit losses	(1,411)	(856)	-	-
Write-off of bad debts	600	-	-	-
Reduce cost of inventories to net realisable value (reversal)	(1,828)	1,366	-	-
Depreciation	30,854	30,345	9,116	9,141
(Gain) loss on sales/write-off of equipment	347	(407)	-	-
Gain on sales of investment properties	-	(4)	-	(4)
Gain on lease modification	(1,374)	-	-	-
Provision for employee benefits	16,675	13,675	-	-
Income from investment - dividend received				
from investment in subsidiary	-	-	(304,996)	(249,997)
Interest income	(5,669)	(2,584)	(989)	(580)
Interest expenses	1,677	3,005	-	-
Profit (loss) from operating activities before changes				
in operating assets and liabilities	290,225	327,893	8,333	(3,253)
(Increase) decrease in operating assets				
Trade and other current receivables	282,498	(69,916)	(348)	(162)
Prepaid service cost	(123,355)	(156,210)	-	-
Inventories	(60,787)	58,418	-	-
Work in progress	(6,681)	(11,288)	-	-
Other current assets	(2,297)	7,607	(324)	(451)
Investment promotion fund for community and				
social development for education	(34,529)	-	-	-
Non-current receivables	(3,503)	-	-	-
Other non-current assets	(200)	(1,400)	-	-
Increase (decrease) in operating liabilities				
Trade and other current payables	(29,899)	(34,719)	271	1,237
Advance received for goods and services	143,688	165,780	109	73
Other current liabilities	(10,293)	7,838	15,397	10,311
Cash paid for long-term employee benefits	-	(3,593)	-	-
Other non-current liabiliites	94	4,591	94	4,591
Cash flows from operating activities	444,961	295,001	23,532	12,346
Cash paid for interest expenses	(1,677)	(3,005)	-	-
Cash refund from withholding tax deducted at source	-	27,781	-	-
Cash paid for income tax	(85,321)	(68,344)	(2,049)	(1,169)

Net cash flows from operating activities	357,963	251,433	21,483	11,177

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 (continued)

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		**Separate financial statements**	
	2025	2024 (restated)	2025	2024 (restated)
Cash flows from investing activities				
(Increase) decrease in investments in unit trust in debt securities open-ended fund	(23,834)	49,172	(3,661)	43,737
Increase in short-term loans to related party	-	-	-	(98,000)
Renovation of investment properties	(4,413)	(6,073)	(6,136)	(8,446)
Acquisition of equipment	(16,313)	(16,333)	-	-
Acquisition of intangible asset	(1,155)	(6,339)	-	-
Proceeds from sales of equipment	210	470	-	-
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	-	-	304,996	249,997
Interest income	5,669	2,584	989	580
Net cash flows from investing activities	5,164	23,485	341,188	187,872
Cash flows from financing activities				
Decrease in short-term loans from financial institution	(50,000)	(125,000)	-	-
Repayment of lease liabilities	(13,995)	(12,144)	-	-
Increase in lease liabilities	16,143	-	-	-
Dividends paid	(340,667)	(198,722)	(340,667)	(198,722)
Net cash flows used in financing activities	(388,519)	(335,866)	(340,667)	(198,722)
Exchange differences on translation of financial statements in foreign currency	(51)	(62)	-	-
Net increase (decrease) in cash and cash equivalents	(25,443)	(61,010)	22,004	327
Cash and cash equivalents at beginning of period	67,072	84,911	26	57
Cash and cash equivalents at end of period	41,629	23,901	22,030	384
	-		-	
Supplementary disclosures of cash flows information:				
Non-cash items				
Increase in right-of-use assets from lease modification during the period	2,961	248	-	-

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 nine-month periods ended 30 September 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 periods ended 30 September		For the nine-month periods ended 30 September		Transfer pricing policy
	2025	2024	2025	2024	
Transactions with related companies					
Sales and service income	15	18	44	49	Note 2.1
Rental and service income	2	2	5	5	Contract price, which is price in the ordinary course of business
Cost of sales and services	2	1	4	2	Contract price, which is price in the ordinary course of business
Administrative expenses	7	7	21	19	Contract price, which is price in the ordinary course of business

(Unit: Million Baht)

	Separate financial statements				
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September		Transfer pricing policy
	2025	2024	2025	2024	
Transactions with subsidiary (eliminated from the consolidated financial statements)					
Rental and service income	5	5	15	15	Contract price, which is price in the ordinary course of business
Interest income	-	1	-	1	2.40 percent per annum
Dividend income	80	120	305	250	Declared rate

(Unit: Million Baht)

	Separate financial statements				
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September		Transfer pricing policy
	2025	2024	2025	2024	
Transactions with related companies					
Rental and service income	2	2	5	5	Contract price, which is price in the ordinary course of business
Cost of sales and services	2	1	4	2	Contract price, which is price in the ordinary course of business
Administrative expenses	1	-	3	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 September 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 September 2025	31 December 2024
		(Audited)
Trade receivables - related parties (Note 3)		
Related companies (related by common directors)	2,052	11,000
Accrued income - related parties (Note 3)		
Related companies (related by common directors)	1,006	1,150
Amounts due to related parties (Note 14)		
Related companies (related by common directors)	702	1
Accrued expenses - related parties (Note 14)		
Related companies (related by common directors)	5	15

Short-term loans to subsidiary

During the period, the Company provided a short-term loan to the subsidiary in the form of promissory notes amounting to Baht 70 million, carrying interest at the rate of 1.83% per annum. The Company has already received the repayment of loan.

Directors and management's benefits

During the three-month and nine-month periods ended 30 September 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 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Short-term employee benefits	9.2	8.8	0.1	0.1
Post-employment benefits	0.6	0.5	-	-
Total	9.8	9.3	0.1	0.1

(Unit: Million Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Short-term employee benefits	27.5	26.5	0.3	0.3
Post-employment benefits	1.8	1.5	-	-
Total	29.3	28.0	0.3	0.3

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 September 2025	31 December 2024
		(Audited)
Trade receivables - related parties (Note 2)		
Aged on the basis of due dates		
Not yet due	1,704	3,019
Past due		
Up to 3 months	348	7,981
Total trade receivables - related parties	2,052	11,000

(Unaudited but reviewed)

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 September 2025	31 December 2024
		(Audited)
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	517,485	737,542
Past due		
Up to 3 months	71,862	149,995
3 - 6 months	1,226	-
6 - 12 months	2,065	45
Over 12 months	7,621	10,043
Total	600,259	897,625
Less: Allowance for expected credit losses	(8,654)	(10,065)
Total trade receivables - unrelated parties, net	591,605	887,560
Total trade receivables - net	593,657	898,560
Other current receivables		
Accrued income - related parties (Note 2)	1,006	1,150
Accrued income - unrelated parties	115,986	86,530
Total accrued income	116,992	87,680
Current portion of receivable under long-term contract (Note 4)	6,843	6,598
Current portion of lease receivable (Note 12)	4,338	11,027
Total other current receivables	128,173	105,305
Total trade and other current receivables - net	721,830	1,003,865

4. Non-current receivables

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 September 2025	31 December 2024
		(Audited)
Receivable under long-term contract	7,187	14,206
Lease receivable (Note 12)	21,961	11,439
Total	29,148	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 September 2025	31 December 2024
		(Audited)
Receivable under long-term contract	15,096	22,644
Less: Unearned financial income	(1,066)	(1,840)
Total	14,030	20,804
Less: Portion due within one year (Note 3)	(6,843)	(6,598)
Receivable under long-term contract - net of current portion	7,187	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 nine-month period ended 30 September 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	(1,828)
Balance as at 30 September 2025	10,220

6. Other financial assets

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

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Financial assets at FVTPL				
Investments in unit trust in debt securities open-ended fund	120,190	96,346	100,016	96,346
Investments in unit trust in equity securities open-ended fund	30,628	31,425	-	-
Total financial assets at FVTPL	150,818	127,771	100,016	96,346
Current	120,190	96,346	100,016	96,346
Non-current	30,628	31,425	-	-
	150,818	127,771	100,016	96,346

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 financial statements	Separate financial statements
Net book value as at 1 January 2025	96,346	96,346
Purchase during the period	1,054,810	172,979
Dispose during the period	(1,030,976)	(169,318)
Unrealised gain on changes in value of investments in unit trust	10	9
Net book value as at 30 September 2025	120,190	100,016

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	(797)	-
Net book value as at 30 September 2025	30,628	-

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, 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 September 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 23 regarding financial information by segment, as the segment has been reclassified as discontinued operations.

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

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Statements of financial position		
Assets		
Trade and other current receivables	639	855
Investment properties (Note 10)	149,087	207,323
Property, plant and equipment (Note 11)	58,243	8
Other current assets	1,845	1,845
Restricted bank deposits (Note 8)	1,203	1,203
Other non-current assets	4	4
Assets held for sale	211,021	211,238
Liabilities		
Trade and other current payables	1,181	1,181
Advance received for services	109	109
Income tax payable	531	531
Other current liabilities	2,528	2,528
Deferred tax liability	89	89
Other non-current liabilities	7,658	10,168
Liabilities directly associated with assets held for sale	12,096	14,606

The operating results related to assets classified as assets held for sale and discontinued operations for the three-month and nine-month periods ended 30 September 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 September		For the three-month periods ended 30 September	
	2025	2024 (restated)	2025	2024 (restated)
Revenue				
Rental and service income (Note 16)	8,866	5,061	13,736	10,031
Other income	6	11	6	12
Total revenues	8,872	5,072	13,742	10,043
Expenses				
Cost of service	5,055	5,474	7,825	11,014
Administrative expenses	1	699	1	699
Total expenses	5,056	6,173	7,826	11,713
Profit (loss) before income tax expenses	3,816	(1,101)	5,916	(1,670)
Income tax expenses (Note 17)	(963)	(191)	(963)	(191)
Profit (loss) after income tax for the period from discontinued operations	2,853	(1,292)	4,953	(1,861)

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	For the nine-month periods ended 30 September		For the nine-month periods ended 30 September	
	2025	2024 (restated)	2025	2024 (restated)
Revenue				
Rental and service income (Note 16)	25,648	13,746	40,170	28,590
Other income	17	28	17	28
Total revenues	25,665	13,774	40,187	28,618
Expenses				
Cost of service	15,423	11,990	24,156	24,938
Administrative expenses	4	707	4	707
Total expenses	15,427	12,697	24,160	25,645
Profit before income tax expenses	10,238	1,077	16,027	2,973
Income tax expenses (Note 17)	(2,581)	(336)	(2,581)	(336)
Profit after income tax for the period from discontinued operations	7,657	741	13,446	2,637

Earnings per share for discontinued operations are detailed as follows:

	Consolidated financial statements		Separate financial statements	
	For the three-month periods ended 30 September		For the three-month periods ended 30 September	
	2025	2024 (restated)	2025	2024 (restated)
Earnings (loss) per share for discontinued operations (Baht)	0.0100	(0.0046)	0.0174	(0.0066)

	Consolidated financial statements		Separate financial statements	
	For the nine-month periods ended 30 June		For the nine-month periods ended 30 June	
	2025	2024 (restated)	2025	2024 (restated)
Earnings per share for discontinued operations (Baht)	0.0270	0.0026	0.0474	0.0093

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.

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

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	For the nine-month periods ended 30 September		For the nine-month periods ended 30 September	
	2025	2024 (restated)	2025	2024 (restated)
Cash flows from (used in)				
operating activities	3,065	(7,313)	8,854	(5,416)
Cash flows used in investing activities	(4,413)	(6,069)	(6,136)	(8,442)

8. Restricted bank deposits

The Company's bank deposits amounting to Baht 1.2 million (31 December 2024: Baht 1.2 million) 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:

(Unit: Thousand Baht)

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

*Thousand USD

As at 30 September 2025, Datapro Computer Systems (Myanmar) Company Limited has been officially dissolved and the subsidiary has completed the liquidation, which received the repayment in October 2025.

Datapro Computer Systems Company Limited, which is a subsidiary of the Company, passed a resolution approving the payment of a dividend during the nine-month periods ended 30 September 2025 and 2024 consisted of the follows:

	Approved by	Total dividends	Dividend per share	Payment date
		(Million Baht)	(Baht)	
Final dividends for 2023	Annual General Meeting of the shareholders on 10 April 2024	130	130	9 May 2024
Interim dividends for 2024	Board of Directors Meeting on 9 August 2024	120	120	2 September 2024
Total for the nine-month period ended 30 September 2024		250		
Final dividends for 2024	Annual General Meeting of the shareholders on 10 April 2025	225	225	9 May 2025
Interim dividends for 2025	Board of Directors Meeting on 6 August 2025	80	80	2 September 2025
Total for the nine-month period ended 30 September 2025		305		

10. Investment properties

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

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value of investment properties classified as assets held for sale as at 1 January 2025	151,227	210,300
Acquisitions during period - at cost	4,413	6,136
Depreciation for the period	(6,553)	(9,113)
Net book value of investment properties classified as assets held for sale as at 30 September 2025 (Note 7)	149,087	207,323

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 nine-month period ended 30 September 2025 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2025	55,713	-
Acquisitions during the period - at cost	14,590	-
Disposals/write-off during the period - net book value at disposal/write-off date	(557)	-
Depreciation for the period	(16,463)	-
Net book value as at 30 September 2025	53,283	-
Net book value of property, plant and equipment classified as assets held for sale as at 1 January 2025	59,084	11
Acquisitions during the period - at cost	1,723	-
Depreciation for the period	(2,564)	(3)
Net book value of property, plant and equipment classified as assets held for sale as at 30 September 2025 (Note 7)	58,243	8

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 nine-month period ended 30 September 2025 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
Net book value as at 1 January 2025	19,648
Increase from lease modification	2,961
Depreciation for the period	(5,274)
Net book value as at 30 September 2025	17,335

b) Lease liabilities

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	30 September 2025	31 December 2024
		(Audited)
Lease payments	59,062	55,165
Less: Deferred interest expenses	(3,135)	(2,973)
Total	55,927	52,192
Less: Portion due within one year	(22,859)	(16,757)
Lease liabilities - net of current portion	33,068	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 3 and 5 years.

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 September 2025	31 December 2024
		(Audited)
Lease receivable under finance lease	29,944	23,656
Less: Deferred interest income	(3,645)	(1,190)
Total	26,299	22,466
Less: Portion due within one year (Note 3)	(4,338)	(11,027)
Lease receivable - net of current portion (Note 4)	21,961	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)

	Interest rate		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 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 subsidiay 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.

14. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	702	1	-	-
Trade payables - unrelated parties	496,213	475,082	258	-
Accrued expenses - related parties (Note 2)	5	15	-	-
Accrued expenses - unrelated parties	88,367	139,506	911	765
Total trade and other current payables	585,287	614,604	1,169	765

15. Non-current provision for employee benefits

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

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2025	157,818
Current service cost	13,738
Interest cost	2,937
Balance as at 30 September 2025	174,493

16. Revenue from contracts with customers

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
		(Restated)		(Restated)
Type of goods or service:				
IT integrated solutions	502,424	391,991	-	-
Services relating to information technology systems	517,127	423,707	-	-
Total revenue from contracts with customers	1,019,551	815,698	-	-

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Timing of revenue recognition:				
Revenue recognised at a point in time	496,479	418,064	-	-
Revenue recognised over time	523,072	397,634	-	-
Total revenue from contracts with customers	1,019,551	815,698	-	-
Revenue from discontinued operations (Note 7)				
Timing of revenue recognition:				
Revenue recognised over time	8,866	5,061	13,736	10,031

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024 (Restated)	2025	2024 (Restated)
Type of goods or service:				
IT integrated solutions	939,374	1,584,960	-	-
Services relating to information technology systems	1,475,581	1,246,291	-	-
Total revenue from contracts with customers	2,414,955	2,831,251	-	-
Timing of revenue recognition:				
Revenue recognised at a point in time	947,913	1,613,923	-	-
Revenue recognised over time	1,467,042	1,217,328	-	-
Total revenue from contracts with customers	2,414,955	2,831,251	-	-
Revenue from discontinued operations (Note 7)				
Timing of revenue recognition:				
Revenue recognised over time	25,648	13,746	40,170	28,590

17. Income tax

Interim corporate income tax was calculated on profit (loss) 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 nine-month periods ended 30 September 2025 and 2024 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024 (Restated)	2025	2024 (Restated)
Current income tax:				
Interim corporate income tax charge	25,037	17,430	1,028	190
Deferred tax:				
Relating to origination and reversal of temporary differences	(764)	1,118	(65)	1
Income tax expenses reported in profit or loss	24,273	18,548	963	191
Income tax expenses from discontinued operation (Note 7)	(963)	(191)	(963)	(191)
Income tax expenses from continued operation reported in profit or loss	23,310	18,357	-	-

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024 (Restated)	2025	2024 (Restated)
Current income tax:				
Interim corporate income tax charge	57,705	63,436	2,579	335
Deferred tax:				
Relating to origination and reversal of temporary differences	(2,915)	(2,209)	2	1
Income tax expenses reported in profit or loss	54,790	61,227	2,581	336
Income tax expenses from discontinued operation (Note 7)	(2,581)	(336)	(2,581)	(336)
Income tax expenses from continued operation reported in profit or loss	52,209	60,891	-	-

18. Promotional privileges

The subsidiary has been granted promotional privileges by the Board of Investment for investment promotion measures for social and local development, which involves providing support to public institutions, pursuant to the investment promotion certificate No. 68-1039-2-37-1-0 issued on 23 May 2025. Subject to certain imposed conditions, the privilege provides an exemption from corporate income tax on profits derived from promoted activities, equivalent to 200% of the investment made in supporting local educational organisations, for a period of 3 years, commencing from the date on which the promoted operations commence generating revenues after receiving the promotion certificate. The amount of income tax exempted shall not exceed Baht 69.1 million.

As at 30 September 2025, the subsidiary has an advanced payment for the investment promotion to support public education amounting to Baht 34.5 million, which has been presented in the statement of financial position as “Investment promotion fund for community and social development for education”. However, the subsidiary is eligible to utilise the corporate income tax exemption only if it complies with the conditions set by the promotion certificate.

19. Earnings per share

Basic earnings per share is calculated by dividing profit (loss) 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.

20. Dividends

Dividends declared during the nine-month periods ended 30 September 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
Interim dividends for 2024	Board of Directors Meeting on 7 August 2024	99	0.35
Total for the nine-month period ended 30 September 2024		198	
Final dividends for 2024	Annual General Meeting of the shareholders on 22 April 2025	199	0.70
Interim dividends for 2025	Board of Directors Meeting on 6 August 2025	142	0.50
Total for the nine-month period ended 30 September 2025		341	

21. Commitments and contingent liabilities

21.1 Capital commitments

As at 30 September 2025, the Group has capital commitments of approximately Baht 7.1 million (31 December 2024: Baht 7.3 million), relating to ERP systems and renovation of building.

21.2 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 September 2025 and 31 December 2024, future minimum payments required under these service agreements were as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
Payable:				
In up to 1 year	7.6	4.2	2.3	2.5
In over 1 year and up to 3 years	5.9	1.3	-	-

21.3 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 Bah 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.

21.4 Bank guarantees

As at 30 September 2025, the Group has outstanding bank guarantees of approximately Baht 91.2 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 90.0 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.

22. Financial instruments

22.1 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.

22.2 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 September 2025, the subsidiary had net liabilities denominated in foreign currency amounting to USD 1 million (31 December 2024: USD 1 million).

As at 30 September 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 September 2025			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	31.43 - 33.11	3 November 2025 - 10 March 2026

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 2025 - 31 October 2025

23. 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.

24. Events after the reporting period

On 5 November 2025, the Board of Directors’ meeting of the Company approved the cancellation of the sale of land and buildings of Premier Place Building. In this regard, the Company will negotiate with Premier Fission Capital Company Limited regarding the agreement and the deposit specified in the sales agreement for the land and Premier Place Building constructed thereon, as well as any other considerations that may arise from the deposit.

25. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company’s Board of Directors on 5 November 2025.