

Premier Technology Public Company Limited
and its subsidiaries
Review report and consolidated and separate
financial information
For the three-month period ended 31 March 2026

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 31 March 2026, the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the three-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 the standards as applicable to auditing issued by the Federation of Accounting Professions 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: 13 May 2026

Premier Technology Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)	31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Assets					
Current assets					
Cash and cash equivalents		644,741	167,812	51,164	21,130
Trade and other current receivables	2, 3	430,120	735,513	7	267
Accrued income		114,036	78,794	697	476
Prepaid service cost		813,683	731,772	-	-
Inventories	5	53,051	62,012	-	-
Work in progress		212,873	153,314	-	-
Other current financial assets	6	71,006	103,330	24,662	48,996
Derivatives assets		2,350	-	-	-
Investment promotion fund for community and social development for education	16	29,058	33,131	-	-
Other current assets		86,891	41,800	543	879
Total current assets		2,457,809	2,107,478	77,073	71,748
Non-current assets					
Restricted bank deposits	7	1,203	1,203	1,203	1,203
Non-current receivables	4	17,130	18,828	-	-
Non-current financial assets	6	34,045	31,338	-	-
Investment in subsidiaries	8	-	-	325,887	325,887
Investment properties	9	147,505	146,815	205,123	204,163
Property, plant and equipment	10	105,334	108,506	6	7
Right-of-use assets	11	13,721	15,528	-	-
Intangible assets		8,665	7,494	-	-
Deferred tax assets		48,497	47,493	-	-
Other non-current assets		5,992	5,992	4	4
Total non-current assets		382,092	383,197	532,223	531,264
Total assets		2,839,901	2,490,675	609,296	603,012

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

Premier Technology Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)	31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	2, 12	555,899	600,804	4,837	2,271
Advances received for goods and services		1,152,732	793,271	-	-
Current portion of lease liabilities	11	24,566	23,109	-	-
Income tax payable		1,223	630	1,223	630
Derivatives liabilities		-	708	-	-
Other current liabilities		30,009	53,437	2,620	2,808
Total current liabilities		1,764,429	1,471,959	8,680	5,709
Non-current liabilities					
Lease liabilities, net of current portion	11	23,396	27,196	-	-
Non-current provision for employee benefits	13	206,812	204,221	-	-
Deferred tax liabilities		118	110	118	110
Other non-current liabilities		8,282	7,848	10,792	10,358
Total non-current liabilities		238,608	239,375	10,910	10,468
Total liabilities		2,003,037	1,711,334	19,590	16,177

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

Premier Technology Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity				
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	<u>524,586</u>	<u>467,063</u>	<u>277,428</u>	<u>274,557</u>
Total shareholders' equity	<u>836,864</u>	<u>779,341</u>	<u>589,706</u>	<u>586,835</u>
Total liabilities and shareholders' equity	<u>2,839,901</u>	<u>2,490,675</u>	<u>609,296</u>	<u>603,012</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**Statements of comprehensive income**

For the three-month period ended 31 March 2026

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

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>2026</u>	<u>2025</u> (Restated)	<u>2026</u>	<u>2025</u> (Restated)
Profit or loss:					
Revenues					
Sales and service income	14	689,316	769,815	-	-
Rental and property service income	14	8,747	8,316	13,562	13,085
Other income		27,361	15,096	179	515
Total revenues		<u>725,424</u>	<u>793,227</u>	<u>13,741</u>	<u>13,600</u>
Expenses					
Cost of sales and services		537,200	591,713	7,438	8,330
Selling and distribution expenses		27,784	29,292	-	-
Administrative expenses		97,032	96,654	2,335	1,281
Total expenses		<u>662,016</u>	<u>717,659</u>	<u>9,773</u>	<u>9,611</u>
Operating profit		63,408	75,568	3,968	3,989
Finance cost		(589)	(507)	-	-
Reversal (loss) of impairment on financial assets		(789)	126	-	-
Profit before income tax expenses		62,030	75,187	3,968	3,989
Income tax expenses	15	(4,507)	(14,802)	(1,097)	(817)
Profit for the period		<u>57,523</u>	<u>60,385</u>	<u>2,871</u>	<u>3,172</u>
Other comprehensive income:					
<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		-	(8)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		-	(8)	-	-
Other comprehensive income for the period		-	(8)	-	-
Total comprehensive income for the period		<u>57,523</u>	<u>60,377</u>	<u>2,871</u>	<u>3,172</u>
Earnings per share (Baht)					
Basic earnings per share	17	<u>0.2026</u>	<u>0.2127</u>	<u>0.0101</u>	<u>0.0112</u>

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

(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements					
	Issued and paid-up share capital	Retained earnings		Other components of shareholders' equity		
		Appropriated - statutory reserve	Unappropriated	Other comprehensive income		
				Exchange differences on translation of financial statements in foreign currency	Total other components of shareholders' equity	
				Total shareholders' equity	Total shareholders' equity	
Balance as at 1 January 2025	283,889	28,389	561,006	(49)	(49)	873,235
Profit for the period	-	-	60,385	-	-	60,385
Other comprehensive income for the period	-	-	-	(8)	(8)	(8)
Total comprehensive income for the period	-	-	60,385	(8)	(8)	60,377
Balance as at 31 March 2025	<u>283,889</u>	<u>28,389</u>	<u>621,391</u>	<u>(57)</u>	<u>(57)</u>	<u>933,612</u>
Balance as at 1 January 2026	283,889	28,389	467,063	-	-	779,341
Profit for the period	-	-	57,523	-	-	57,523
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	57,523	-	-	57,523
Balance as at 31 March 2026	<u>283,889</u>	<u>28,389</u>	<u>524,586</u>	<u>-</u>	<u>-</u>	<u>836,864</u>

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

(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Separate financial statements			
	Issued and paid-up share capital	Retained earnings		Total shareholders' equity
		Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2025	283,889	28,389	310,315	622,593
Total comprehensive income for the period	-	-	3,172	3,172
Balance as at 31 March 2025	<u>283,889</u>	<u>28,389</u>	<u>313,487</u>	<u>625,765</u>
Balance as at 1 January 2026	283,889	28,389	274,557	586,835
Total comprehensive income for the period	-	-	2,871	2,871
Balance as at 31 March 2026	<u>283,889</u>	<u>28,389</u>	<u>277,428</u>	<u>589,706</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 statements****For the three-month period ended 31 March 2026**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u> (Restated)	<u>2026</u>	<u>2025</u> (Restated)
Cash flows from operating activities				
Profit before tax	62,030	75,187	3,968	3,989
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Unrealised (gain) loss on exchange rate	(1,414)	105	-	-
Unrealised (gain) loss on changes in value of investments in unit trust-open-ended fund	(2,763)	2,650	(37)	(394)
Allowance for expected credit losses (reversal)	789	(726)	-	-
Write-off of bad debts	-	600	-	-
Reduce cost of inventory to net realisable value (reversal)	1,079	(4,182)	-	-
Depreciation	9,662	10,133	2,746	3,095
(Gain) loss on sales/write-off of equipment	(62)	357	-	-
Gain on lease modification	-	(1,374)	-	-
Provision for employee benefits	7,111	5,558	-	-
Interest income	(1,684)	(1,055)	(75)	-
Interest expenses	589	507	-	-
Profit from operating activities before changes in operating assets and liabilities	75,337	87,760	6,602	6,690
(Increase) decrease in operating assets				
Trade and other current receivables	304,604	379,937	260	(325)
Accrued income	(35,242)	(39,662)	(221)	(36)
Prepaid service cost	(81,911)	(103,703)	-	-
Inventories	7,882	(22,824)	-	-
Work in progress	(59,559)	59,630	-	-
Other current assets	(15,821)	(10,729)	336	(370)
Investment promotion fund for community and social development for education	4,073	-	-	-
Non-current receivables	1,698	(282)	-	-
Other non-current assets	-	(200)	-	-
Increase (decrease) in operating liabilities				
Trade and other current payables	(48,322)	(101,295)	101	340
Advance received for goods and services	359,461	262,361	-	-
Other current liabilities	(23,428)	(34,508)	(188)	(50)
Cash paid for long-term employee benefits	(4,520)	-	-	-
Other non-current liabilities	434	94	434	94
Cash flows from operating activities	484,686	476,579	7,324	6,343
Cash paid for interest expenses	(589)	(507)	-	-
Cash paid for income tax	(34,180)	(26,535)	(496)	(466)
Net cash flows from operating activities	449,917	449,537	6,828	5,877

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 statements (continued)****For the three-month period ended 31 March 2026**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u> (Restated)	<u>2026</u>	<u>2025</u> (Restated)
Cash flows from investing activities				
(Increase) decrease in investments in unit trust				
in debt securities open-ended fund	32,380	(49,335)	24,371	43,117
Cash paid for renovation of investment properties	(891)	(231)	(1,240)	(321)
Acquisition of equipment	(2,709)	(4,797)	-	-
Acquisition of intangible asset	(1,171)	(1,155)	-	-
Proceeds from sales of equipment	62	5	-	-
Deposit received from sales of investment properties	-	45,000	-	45,000
Interest income	1,684	1,055	75	-
Net cash flows from (used in) investing activities	<u>29,355</u>	<u>(9,458)</u>	<u>23,206</u>	<u>87,796</u>
Cash flows from financing activities				
Decrease in short-term loans from financial institution	-	(50,000)	-	-
Repayment of lease liabilities	(6,073)	(4,178)	-	-
Increase in lease liabilities	3,730	-	-	-
Net cash flows used in financing activities	<u>(2,343)</u>	<u>(54,178)</u>	<u>-</u>	<u>-</u>
Exchange differences on translation of				
financial statements in foreign currency	<u>-</u>	<u>(8)</u>	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	476,929	385,893	30,034	93,673
Cash and cash equivalents at beginning of period	167,812	67,072	21,130	26
Cash and cash equivalents at end of period	<u>644,741</u>	<u>452,965</u>	<u>51,164</u>	<u>93,699</u>
	-	-	-	-
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	-	-
Acquisition of investment properties				
for which no cash has been paid	1,773	-	2,465	-

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 period ended 31 March 2026

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 company (“the subsidiary”) (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 2025, with no change in shareholding structure of subsidiary 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 2025.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2026, 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)

	For the three-month periods ended 31 March				Transfer pricing policy
	Consolidated		Separate		
	financial statements		financial statements		
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>	
<u>Transactions with subsidiary</u>					
(eliminated from the consolidated financial statements)					
Rental and property service income	-	-	5	5	Contract price, which is price in the ordinary course of business
<u>Transactions with related companies</u>					
Sales and service income	11	14	-	-	Note 2.1
Rental and property service income	2	1	2	1	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	1	1	1	Contract price, which is price in the ordinary course of business
Administrative expenses	7	7	1	1	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.

(Unaudited but reviewed)

As at 31 March 2026 and 31 December 2025, the balances of the accounts between the Group and those related parties are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
		(Audited)		(Audited)
<u>Trade receivables - related parties (Note 3)</u>				
Related companies (related by common directors)	254	1,461	-	-
<u>Accrued income - related parties</u>				
Related companies (related by common directors)	1,599	1,074	315	253
<u>Amounts due to related parties (Note 12)</u>				
Related companies (related by common directors)	182	90	29	32
<u>Accrued expenses - related parties (Note 12)</u>				
Related companies (related by common directors)	13	5	8	-

Directors and management's benefits

During the three-month periods ended 31 March 2026 and 2025, the Group had employee benefits expenses of their directors and management as below.

(Unit: Million Baht)

	For the three-month periods ended 31 March			
	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Short-term employee benefits	10.2	9.0	0.1	0.1
Post-employment benefits	0.7	0.6	-	-
Total	10.9	9.6	0.1	0.1

(Unaudited but reviewed)

3. Trade and other current receivables

(Unit: Thousand Baht)

Consolidated financial statements	
31 March 2026	31 December 2025
	(Audited)
<u>Trade receivables - related parties</u> (Note 2)	
Aged on the basis of due dates	
Not yet due	161 1,385
Past due	
Up to 3 months	93 76
Total trade receivables - related parties	254 1,461
<u>Trade receivables - unrelated parties</u>	
Aged on the basis of due dates	
Not yet due	337,134 566,578
Past due	
Up to 3 months	42,396 119,982
3 - 6 months	25,755 20,234
6 - 12 months	497 497
Over 12 months	6,149 8,217
Total	411,931 715,508
Less: Allowance for expected credit losses	(6,940) (6,151)
Total trade receivables - unrelated parties, net	404,991 709,357
Total trade receivables - net	405,245 710,818
<u>Other current receivables</u>	
Current portion of receivable under long-term contract (Note 4)	
	7,015 6,929
Current portion of lease receivable under long-term contract (Note 11)	
	17,860 17,766
Total trade and other current receivables - net	430,120 735,513

(Unaudited but reviewed)

(Unit: Thousand Baht)

Separate financial statements

	31 March 2026	31 December 2025
		(Audited)
<u>Trade receivables - unrelated parties</u>		
Aged on the basis of due dates		
Not yet due	-	267
Past due		
Up to 3 months	7	-
Total trade receivables	7	267

4. Non-current receivables

(Unit: Thousand Baht)

Consolidated financial statements

	31 March 2026	31 December 2025
		(Audited)
Receivable under long-term contract	7,367	7,277
Lease receivable (Note 11)	9,763	11,551
Total	17,130	18,828

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

	31 March 2026	31 December 2025
		(Audited)
Receivable under long-term contract	15,096	15,096
Less: Unearned financial income	(714)	(890)
Total	14,382	14,206
Less: Portion due within one year (Note 3)	(7,015)	(6,929)
Receivable under long-term contract - net of current portion	7,367	7,277

(Unaudited but reviewed)

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 three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
Balance as at 1 January 2026	7,795
Add: Reduction cost of inventories to net realisable value	1,079
Balance as at 31 March 2026	8,874

6. Other financial assets

6.1 As at 31 March 2026 and 31 December 2025, the outstanding other financial assets of the Group consist of the following:

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
<u>Financial assets at FVTPL</u>				
Investments in unit trust in debt				
securities open-ended fund	71,006	103,330	24,662	48,996
Investments in unit trust in equity				
securities open-ended fund	34,045	31,338	-	-
Total financial assets at FVTPL	105,051	134,668	24,662	48,996
Current	71,006	103,330	24,662	48,996
Non-current	34,045	31,338	-	-
	105,051	134,668	24,662	48,996

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.

(Unaudited but reviewed)

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 2026	103,330	48,996
Purchase during the period	314,509	27,324
Dispose during the period	(346,889)	(51,695)
Unrealised gain on changes in value of investments in unit trust	56	37
Net book value as at 31 March 2026	<u>71,006</u>	<u>24,662</u>

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	Separate
	financial statements	financial statements
Net book value as at 1 January 2026	31,338	-
Unrealised gain on changes in value of investments in unit trust	2,707	-
Net book value as at 31 March 2026	<u>34,045</u>	<u>-</u>

7. Restricted bank deposits

The Company's bank deposits amounting to Baht 1.2 million (31 December 2025: Baht 1.2 million) have been pledged as collateral to secure bank guarantees issued by the bank on behalf of the Company.

8. Investment in subsidiary

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

Company	(Unit: Thousand Baht)					
	Paid-up capital		Shareholding percentage		Cost	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025	31 March 2026	31 December 2025
			(%)	(%)		(Audited)
<u>Subsidiary directly held by the Company</u>						
Datapro Computer Systems Company Limited	100,000	100,000	100	100	325,887	325,887
Total					<u>325,887</u>	<u>325,887</u>

(Unaudited but reviewed)

9. Investment properties

Movements of the investment properties account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2026	146,815	204,163
Acquisitions during period - at cost	2,664	3,705
Depreciation for the period	(1,974)	(2,745)
Net book value as at 31 March 2026	<u>147,505</u>	<u>205,123</u>

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.

On 13 November 2025, the Company entered into an agreement to terminate the agreement for the purchase and sale of land together with the Premier Place building thereon, which the disposal of such assets was approved by the Extraordinary General Meeting of Shareholders held on 27 November 2024, according to Note 13 to the financial statements for the year ended 31 December 2025. Consequently, the financial statements for the year ended 31 December 2025 and for the three-month period ended 31 March 2026, the Company has not classified those assets as assets held for sale and discontinued operations. The statements of comprehensive income and cash flows for the three-month period ended 31 March 2025 have therefore been reclassified to conform to the presentation of the statements of comprehensive income and cash flows of the current period for comparative purposes.

10. Property, plant and equipment

Movements of the property, plant and equipment account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2026	108,506	7
Acquisitions during the period - at cost	2,709	-
Depreciation for the period	(5,881)	(1)
Net book value as at 31 March 2026	<u>105,334</u>	<u>6</u>

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.

11. Leases**11.1 Group as lessee****a) Right-of-use assets**

Movement of right-of-use assets during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
Net book value as at 1 January 2026	15,528
Depreciation for the period	(1,807)
Net book value as at 31 March 2026	13,721

b) Lease liabilities

	(Unit: Thousand Baht)	
	Consolidated financial statements	
	31 March 2026	31 December 2025
		(Audited)
Lease payments	50,185	52,845
Less: Deferred interest expenses	(2,223)	(2,540)
Total	47,962	50,305
Less: Portion due within one year	(24,566)	(23,109)
Lease liabilities - net of current portion	23,396	27,196

11.2 Group as a lessorFinance 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	
	31 March 2026	31 December 2025
		(Audited)
Lease receivable under finance lease	30,598	32,288
Less: Deferred interest income	(2,975)	(2,971)
Total	27,623	29,317
Less: Portion due within one year (Note 3)	(17,860)	(17,766)
Lease receivable - net of current portion (Note 4)	<u>9,763</u>	<u>11,551</u>

The Group recognises lease receivables under finance lease, which have been presented in the statements 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.

12. Trade and other current payables

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	182	90	29	32
Trade payables - unrelated parties	396,757	407,522	3,942	1,396
Accrued project cost	84,996	83,096	-	-
Accrued expenses - related parties (Note 2)	13	5	8	-
Accrued expenses - unrelated parties	73,951	110,091	858	843
Total trade and other current payables	<u>555,899</u>	<u>600,804</u>	<u>4,837</u>	<u>2,271</u>

(Unaudited but reviewed)

13. Non-current provision for employee benefits

Movement of the non-current provision for employee benefits account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht) Consolidated financial statements
Balance as at 1 January 2026	204,221
Current service cost	6,095
Interest cost	1,016
Benefits paid during the period	(4,520)
Balance as at 31 March 2026	<u>206,812</u>

14. Revenue from contracts with customers

	(Unit: Thousand Baht)			
	For the three-month periods ended 31 March			
	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u> (restated)	<u>2026</u>	<u>2025</u> (restated)
Type of goods or service:				
Revenue from sales and IT integrated solutions	194,880	303,463	-	-
Provision of services relating to information technology systems	494,436	466,352	-	-
Rental and property service income	8,747	8,316	13,562	13,085
Total revenue from contracts with customers	<u>698,063</u>	<u>778,131</u>	<u>13,562</u>	<u>13,085</u>
Timing of revenue recognition:				
Revenue recognised at a point in time	266,052	306,840	-	-
Revenue recognised over time	432,011	471,291	13,562	13,085
Total revenue from contracts with customers	<u>698,063</u>	<u>778,131</u>	<u>13,562</u>	<u>13,085</u>

15. 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 periods ended 31 March 2026 and 2025 are made up as follows:

	(Unit: Thousand Baht)			
	For the three-month periods ended 31 March			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
		(restated)		(restated)
Current income tax:				
Interim corporate income tax charge	5,503	15,517	1,089	737
Deferred tax:				
Relating to origination and reversal of temporary differences	(996)	(715)	8	80
Income tax expenses reported in profit or loss	<u>4,507</u>	<u>14,802</u>	<u>1,097</u>	<u>817</u>

16. 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. During the three-month period ended 31 March 2026, the subsidiary was eligible to utilise a tax exemption amounting to Baht 7.5 million.

As at 31 March 2026, the subsidiary has an advanced payment for the investment promotion reserve funds to support public educational institutions amounting to Baht 29.1 million (31 December 2025: Baht 33.1 million), which has been presented in the statements of financial position as "Investment promotion fund for community and social development for education".

17. 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.

18. Financial information by segment

The group of companies has structured its organisation into business units based on the types of products and services. During the current period, the group of companies has made no changes to the structure of the reportable operating segments.

However, as disclosed in Note 9 to the financial statements, the financial statements for the three-month period ended 31 March 2025 have been restated, whereby results of discontinued operations previously presented have been reclassified to the rental and property service segment for the purpose of segment information disclosure.

The revenue and profit information of the group's segments for the three-month periods ended 31 March 2026 and 2025, are as follows:

(Unit: Million Baht)

	For the three-month periods ended 31 March							
	Procurement and provision of services relating to information technology systems		Rental and property services		Elimination of inter-segment		Consolidated	
	2026	2025	2026	2025	2026	2025	2026	2025
	(restated)		(restated)		(restated)		(restated)	
Revenues								
Revenues from external customers								
Sales and service income	689	770	-	-	-	-	689	770
Rental and property service income	-	-	9	8	-	-	9	8
Total revenues from external customers	689	770	9	8	-	-	698	778
Inter-segment revenues	-	-	5	5	(5)	(5)	-	-
Total revenues	689	770	14	13	(5)	(5)	698	778
Segment profit	80	99	4	3	-	-	84	102
Unallocated income and expenses:								
Other income							12	3
Administrative expenses							(31)	(29)
Finance cost							(1)	(1)
Loss of impairment on financial assets							(1)	-
Profit before income tax expenses							63	75
Income tax expenses							(5)	(15)
Profit for the year							58	60

19. Commitments and contingent liabilities

19.1 Capital commitments

As at 31 March 2026, the Group has capital commitments of approximately Baht 11.9 million (31 December 2025: Baht 14.1 million), relating to ERP systems and renovation of building.

19.2 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 31 March 2026 and 31 December 2025, future minimum payments required under these service agreements were as follows:

	(Unit: Million Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Payable:				
In up to 1 year	7.1	7.3	1.4	2.6
In over 1 year and up to 3 years	3.6	4.9	-	-

19.3 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 2025: Baht 2.7 million per month) and the separate financial statement totaling Baht 0.7 million per month (31 December 2025: Baht 0.7 million per month) is payable in the future. The agreements end in December 2026, but they automatically renew for period of one year each time until terminate.

19.4 Bank guarantees

As at 31 March 2026, the Group has outstanding bank guarantees of approximately Baht 115.5 million (31 December 2025: Baht 110.2 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 114.3 million (31 December 2025: Baht 109.0 million) to guarantee contractual performance of the subsidiary and amounting to Baht 1.2 million (31 December 2025: Baht 1.2 million) to guarantee electricity use of the Company.

20. Financial instruments

20.1 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.

20.2 Foreign currency risk

The subsidiary's exposure to foreign currency risk primarily arises from transactions involving the purchase of goods and services denominated in foreign currencies. As at 31 March 2026, the subsidiary had net liabilities denominated in foreign currency amounting to USD 1 million (31 December 2025: USD 1 million).

As at 31 March 2026 and 31 December 2025, the subsidiary had outstanding forward exchange contracts in order to hedge the foreign currency risk as follows:

Consolidated financial statements			
As at 31 March 2026			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	30.57 - 32.00	20 May - 28 September 2026

Consolidated financial statements			
As at 31 December 2025			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	30.98 - 32.00	13 February - 23 June 2026

21. Events after the reporting period

The Company

On 21 April 2026, the Annual General Meeting of the Company's shareholders passed a resolution approving the payment of a dividend for the year 2025 to the shareholders of Baht 1 per share, a total of Baht 284 million. The Company has already paid an interim dividend of Baht 0.5 per share, a total of Baht 142 million. The remaining dividend is Baht 0.5 per share, a total of Baht 142 million will be paid in May 2026.

The Subsidiary

On 10 April 2026, the Annual General Meeting of the shareholders of Datapro Computer Systems Company Limited passed a resolution approving the payment of a dividend for the year 2025 to the shareholders of Baht 260 per share, a total of Baht 260 million. The subsidiary has already paid an interim dividend of Baht 80 per share, a total of Baht 80 million. The remaining dividend is Baht 180 per share, a total of Baht 180 million will be paid in May 2026.

22. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 13 May 2026.