Premier Technology Public Company Limited
and its subsidiary
Review report and consolidated and separate
financial information
For the three-month and six-month periods ended
30 June 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 subsidiary (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, and the related consolidated statement 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 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: 10 August 2026

Premier Technology Public Company Limited and its subsidiary

Statements of financial position

As at 30 June 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		7,278	167,812	31	21,130
Trade and other current receivables	*2, 3*	351,362	735,513	278	267
Accrued income		123,128	78,794	898	476
Prepaid service cost		819,460	731,772	-	-
Inventories	*5*	49,548	62,012	-	-
Work in progress		192,332	153,314	-	-
Other current financial assets	*6*	466,094	103,330	102,736	48,996
Investment promotion fund for community and social development for education	*16*	22,028	33,131	-	-
Other current assets		110,728	41,800	958	879
Total current assets		2,141,958	2,107,478	104,901	71,748
Non-current assets					
Restricted bank deposits	*7*	1,203	1,203	1,203	1,203
Non-current receivables	*4*	23,541	18,828	-	-
Non-current financial assets	*6*	36,703	31,338	-	-
Investment in subsidiary	*8*	-	-	325,887	325,887
Investment properties	*9*	146,566	146,815	203,817	204,163
Property, plant and equipment	*10*	107,120	108,506	5	7
Right-of-use assets	*11*	11,915	15,528	-	-
Intangible assets		11,733	7,494	-	-
Deferred tax assets		48,680	47,493	-	-
Other non-current assets		5,992	5,992	4	4
Total non-current assets		393,453	383,197	530,916	531,264
Total assets		2,535,411	2,490,675	635,817	603,012

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

Premier Technology Public Company Limited and its subsidiary

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	*2, 12*	483,902	600,804	4,487	2,271
Advances received for goods and services		995,118	793,271	-	-
Current portion of lease liabilities	*11*	27,906	23,109	-	-
Income tax payable		1,094	630	1,094	630
Other current liabilities		37,307	54,145	2,269	2,808
Total current liabilities		1,545,327	1,471,959	7,850	5,709
Non-current liabilities					
Lease liabilities, net of current portion	*11*	26,747	27,196	-	-
Non-current provision for employee benefits	*13*	213,923	204,221	-	-
Deferred tax liabilities		137	110	137	110
Other non-current liabilities		8,650	7,848	11,350	10,358
Total non-current liabilities		249,457	239,375	11,487	10,468
Total liabilities		1,794,784	1,711,334	19,337	16,177

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

Premier Technology Public Company Limited and its subsidiary

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026 (Unaudited but reviewed)	31 December 2025 (Audited)	30 June 2026 (Unaudited but reviewed)	31 December 2025 (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	428,349	467,063	304,202	274,557
Total shareholders' equity	740,627	779,341	616,480	586,835
Total liabilities and shareholders' equity	2,535,411	2,490,675	635,817	603,012
	-	-	-	-

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

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Directors

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(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 30 June 2026

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

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025 (Restated)	2026	2025 (Restated)
Profit or loss:					
Revenues					
Sales and service income	*14*	797,226	625,589	-	-
Rental and property service income	*14*	9,173	8,466	14,333	13,349
Dividend income	*8*	-	-	179,998	224,997
Other income		17,876	28,798	259	826
Total revenues		824,275	662,853	194,590	239,172
Expenses					
Cost of sales and services		620,035	483,008	7,668	8,001
Selling and distribution expenses		23,606	19,997	-	-
Administrative expenses		132,565	110,040	17,186	14,865
Total expenses		776,206	613,045	24,854	22,866
Operating profit		48,069	49,808	169,736	216,306
Finance cost		(832)	(515)	-	-
Reversal of impairment on financial assets		666	485	-	-
Profit before income tax expenses		47,903	49,778	169,736	216,306
Income tax expenses	*15*	(2,196)	(15,715)	(1,018)	(801)
Profit for the period		45,707	34,063	168,718	215,505
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 - net of income tax		-	(38)	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		-	(38)	-	-
Other comprehensive income for the period		-	(38)	-	-
Total comprehensive income for the period		45,707	34,025	168,718	215,505
Earnings per share (Baht)	*17*				
Basic earnings per share		0.1610	0.1200	0.5943	0.7591
Weighted average number of ordinary shares outstanding (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

Statements of comprehensive income

For the six-month period ended 30 June 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
			(Restated)		(Restated)
Profit or loss:					
Revenues					
Sales and service income	*14*	1,486,542	1,395,404	-	-
Rental and property service income	*14*	17,920	16,782	27,895	26,434
Dividend income	*8*	-	-	179,998	224,997
Other income		43,882	43,894	438	1,280
Total revenues		1,548,344	1,456,080	208,331	252,711
Expenses					
Cost of sales and services		1,157,235	1,074,721	15,106	16,331
Selling and distribution expenses		51,390	49,289	-	-
Administrative expenses		228,242	206,694	19,521	16,085
Total expenses		1,436,867	1,330,704	34,627	32,416
Operating profit		111,477	125,376	173,704	220,295
Finance cost		(1,421)	(1,022)	-	-
Reversal (loss) of impairment on financial assets		(123)	611	-	-
Profit before income tax expenses		109,933	124,965	173,704	220,295
Income tax expenses	*15*	(6,703)	(30,517)	(2,115)	(1,618)
Profit for the period		103,230	94,448	171,589	218,677
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 - net of income tax		-	(46)	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		-	(46)	-	-
Other comprehensive income for the period		-	(46)	-	-
Total comprehensive income for the period		103,230	94,402	171,589	218,677
Earnings per share (Baht)	*17*				
Basic earnings per share		0.3636	0.3327	0.6044	0.7703
Weighted average number of ordinary shares outstanding (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

Statements of changes in shareholders' equity

For the six-month period ended 30 June 2026

(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	
	Issued and paid-up share capital	Appropriated - statutory reserve	Unappropriated			Total shareholders' equity
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
Dividend paid (Note 18)	-	-	(198,722)	-	-	(198,722)
Balance as at 30 June 2026	283,889	28,389	456,732	(95)	(95)	768,915
Balance as at 1 January 2026	283,889	28,389	467,063	-	-	779,341
Profit for the period	-	-	103,230	-	-	103,230
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	103,230	-	-	103,230
Dividend paid (Note 18)	-	-	(141,944)	-	-	(141,944)
Balance as at 30 June 2026	283,889	28,389	428,349	-	-	740,627
						-

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 six-month period ended 30 June 2026

(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 2025	283,889	28,389	310,315	622,593
Total comprehensive income for the period	-	-	218,677	218,677
Dividend paid (Note 18)	-	-	(198,722)	(198,722)
Balance as at 30 June 2025	283,889	28,389	330,270	642,548
Balance as at 1 January 2026	283,889	28,389	274,557	586,835
Total comprehensive income for the period	-	-	171,589	171,589
Dividend paid (Note 18)	-	-	(141,944)	(141,944)
Balance as at 30 June 2026	283,889	28,389	304,202	616,480
				-

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 six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Cash flows from operating activities				
Profit before tax	109,933	124,965	173,704	220,295
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Unrealised (gain) loss on exchange rate	(1,078)	502	-	-
Unrealised (gain) loss on changes in value of				
investments in unit trust-open-ended fund	(5,825)	3,378	(136)	(333)
Allowance for expected credit losses (reversal)	123	(1,211)	-	-
Write-off of bad debts	-	600	-	-
Reversal of reduction cost of inventory to net realisable value	(95)	(3,579)	-	-
Depreciation and amortisation	19,938	20,673	5,525	6,238
Loss on sales/write-off of equipment	215	354	-	-
Gain on lease modification	-	(1,374)	-	-
Provision for employee benefits	14,222	11,117	-	-
Income from investment - dividend received from				
investment in subsidiary	-	-	(179,998)	(224,997)
Interest income	(3,867)	(3,940)	(183)	(666)
Interest expenses	1,421	1,022	-	-
Profit (loss) from operating activities before changes				
in operating assets and liabilities	134,987	152,507	(1,088)	537
(Increase) decrease in operating assets				
Trade and other current receivables	384,028	466,483	(11)	(466)
Accrued income	(44,334)	61,916	(422)	108
Prepaid service cost	(87,688)	(94,905)	-	-
Inventories	12,559	(74,915)	-	-
Work in progress	(39,018)	(47,788)	-	-
Other current assets	(23,142)	(20,048)	(79)	(823)
Investment promotion fund for community				
and social development for education	11,103	-	-	-
Non-current receivables	(4,713)	(565)	-	-
Other non-current assets	-	(200)	-	-
Increase (decrease) in operating liabilities				
Trade and other current payables	(117,960)	(43,467)	2,216	504
Advance received for goods and services	201,847	171,158	-	-
Other current liabilities	(16,129)	(31,625)	(539)	2,031
Cash paid for long-term employee benefits	(4,520)	-	-	-
Other non-current liabilities	802	94	992	94
Cash flows from operating activities	407,822	538,645	1,069	1,985
Cash paid for interest expenses	(1,421)	(1,022)	-	-
Cash paid for income tax	(51,758)	(68,494)	(1,624)	(951)
Net cash flows from (used in) operating activities	354,643	469,129	(555)	1,034

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 six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
		(Restated)		(Restated)
Cash flows from investing activities				
(Increase) decrease in investments in unit trust				
in debt securities open-ended fund	(362,304)	(65,212)	(53,604)	24,432
Cash paid for renovation of investment properties	(3,723)	(2,214)	(5,177)	(3,076)
Acquisition of equipment	(11,159)	(12,746)	-	-
Acquisition of intangible assets	(4,407)	(1,155)	-	-
Proceeds from sales of equipment	145	9	-	-
Deposit received from sales of investment properties	-	45,000	-	45,000
Dividend received from investment in subsidiary	-	-	179,998	224,997
Interest income	3,867	3,940	183	666
Net cash flows from (used in) investing activities	(377,581)	(32,378)	121,400	292,019
Cash flows from financing activities				
Decrease in short-term loans from financial institution	-	(50,000)	-	-
Increase in lease liabilities	19,488	-	-	-
Repayment of lease liabilities	(15,140)	(8,434)	-	-
Dividend paid	(141,944)	(198,722)	(141,944)	(198,722)
Net cash flows used in financing activities	(137,596)	(257,156)	(141,944)	(198,722)
Exchange differences on translation of				
financial statements in foreign currency	-	(46)	-	-
Net increase (decrease) in cash and cash equivalents	(160,534)	179,549	(21,099)	94,331
Cash and cash equivalents at beginning of period	167,812	67,072	21,130	26
Cash and cash equivalents at end of period	7,278	246,621	31	94,357
	-	-	-	-
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	-	-

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 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 using the same accounting policies and methods of computation as those applied in the financial statements for the year ended 31 December 2025.

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Group’s financial statements.

In addition, the Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

The management of the Group is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

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 June		For the six-month periods ended 30 June		Pricing policy
	2026	2025	2026	2025	
Transactions with related companies					
Sales and service income	18	15	29	29	Note 2.1
Rental and property service income	1	2	3	3	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	1	2	2	Contract price, which is price in the ordinary course of business
Administrative expenses	7	7	14	14	Contract price, which is price in the ordinary course of business

(Unit: Million Baht)

	Separate financial statements				
	For the three-month periods ended 30 June		For the six-month periods ended 30 June		Pricing policy
	2026	2025	2026	2025	
Transactions with subsidiary (eliminated from the consolidated financial statements)					
Rental and property service income	5	5	10	10	Contract price, which is price in the ordinary course of business
Dividend income	180	225	180	225	Declared rate
Transactions with related companies					
Rental and property service income	1	2	3	3	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	1	2	2	Contract price, which is price in the ordinary course of business
Administrative expenses	1	1	2	2	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 is 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 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	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade receivables - related parties (Note 3)				
Related companies (related by common directors)	479	1,461	-	-
Accrued income - related parties				
Related companies (related by common directors)	3,199	1,074	426	253

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
<u>Amounts due to related parties</u> (Note 12)				
Related companies (related by common directors)	37	90	33	32
<u>Accrued expenses - related parties</u> (Note 12)				
Related companies (related by common directors)	20	5	15	-

<u>Directors and management's benefits</u>

During the three-month and six-month periods ended 30 June 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 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	10.3	9.2	0.1	0.1
Post-employment benefits	0.7	0.6	-	-
Total	11.0	9.8	0.1	0.1

(Unit: Million Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	20.5	18.3	0.2	0.2
Post-employment benefits	1.4	1.2	-	-
Total	21.9	19.5	0.2	0.2

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 June 2026	31 December 2025
		(Audited)
Trade receivables - related parties (Note 2)		
Aged on the basis of due dates		
Not yet due	247	1,385
Past due		
Up to 3 months	232	76
Total trade receivables - related parties	479	1,461
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	242,142	566,578
Past due		
Up to 3 months	74,534	119,982
3 - 6 months	6,264	20,234
6 - 12 months	1,084	497
Over 12 months	5,190	8,217
Total	329,214	715,508
Less: Allowance for expected credit losses	(6,274)	(6,151)
Total trade receivables - unrelated parties, net	322,940	709,357
Total trade receivables - net	323,419	710,818
Other current receivables		
Current portion of receivable under long-term contract (Note 4)	7,101	6,929
Current portion of lease receivable under long-term contract (Note 11)	20,842	17,766
Total trade and other current receivables - net	351,362	735,513

(Unit: Thousand Baht)

	Separate financial statements	
	30 June 2026	31 December 2025
		(Audited)
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	-	267
Past due		
Up to 3 months	278	-
Total trade receivables	278	267

4. Non-current receivables

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 June 2026	31 December 2025
		(Audited)
Receivable under long-term contract	7,458	7,277
Lease receivable (Note 11)	16,083	11,551
Total	23,541	18,828

Receivable under long-term contract

The terms for receivable under long-term contract are 3 and 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:

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 June 2026	31 December 2025
		(Audited)
Receivable under long-term contract	15,096	15,096
Less: Unearned financial income	(537)	(890)
Total	14,559	14,206
Less: Portion due within one year (Note 3)	(7,101)	(6,929)
Receivable under long-term contract - net of current portion	7,458	7,277

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 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2026	7,795
Less: Reversal of reduction cost of inventories to net realisable value	(95)
Balance as at 30 June 2026	7,700

6. Other financial assets

6.1 As at 30 June 2026 and 31 December 2025, the outstanding other financial assets of the Group consist of the following:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Financial assets at FVTPL				
Investments in unit trust in debt securities open-ended fund	466,094	103,330	102,736	48,996
Investments in unit trust in equity securities open-ended fund	36,703	31,338	-	-
Total financial assets at FVTPL	502,797	134,668	102,736	48,996
Current	466,094	103,330	102,736	48,996
Non-current	36,703	31,338	-	-
	502,797	134,668	102,736	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 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 2026	103,330	48,996
Purchase during the period	959,985	142,034
Dispose during the period	(597,681)	(88,430)
Unrealised gain on changes in value of investments in unit trust	460	136
Net book value as at 30 June 2026	466,094	102,736

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 2026	31,338	-
Unrealised gain on changes in value of investments in unit trust	5,365	-
Net book value as at 30 June 2026	36,703	-

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:

(Unit: Thousand Baht)

Company	Paid-up capital		Shareholding percentage		Cost	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)
Subsidiary directly held by the Company						
Datapro Computer Systems Company Limited	100,000	100,000	100	100	325,887	325,887
Total					325,887	325,887

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.

In April 2026, the Annual General Meeting of shareholders of Datapro Computer Systems Company Limited passed a resolution approving the payment of a dividend for the year 2025 of Baht 180 per share, a total of Baht 180 million, to the subsidiary's shareholders. The subsidiary paid such dividend in May 2026.

9. Investment properties

Movements of the investment properties account during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	146,815	204,163
Acquisitions during period - at cost	3,723	5,177
Depreciation for the period	(3,972)	(5,523)
Net book value as at 30 June 2026	146,566	203,817

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 six-month period ended 30 June 2026, the Company has not classified those assets as assets held for sale and discontinued operations. The statements of comprehensive income for the three-month and six-month periods ended 30 June 2025 and cash flows for the six-month period ended 30 June 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 six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	108,506	7
Acquisitions during the period - at cost	11,159	-
Disposals/write-off during the period - net book value at disposal/write-off date	(360)	-
Depreciation for the period	(12,185)	(2)
Net book value as at 30 June 2026	107,120	5

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 six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements
Net book value as at 1 January 2026	15,528
Depreciation for the period	(3,613)
Net book value as at 30 June 2026	11,915

b) Lease liabilities

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 June 2026	31 December 2025
		(Audited)
Lease payments	57,033	52,845
Less: Deferred interest expenses	(2,380)	(2,540)
Total	54,653	50,305
Less: Portion due within one year	(27,906)	(23,109)
Lease liabilities - net of current portion	26,747	27,196

11.2 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 June 2026	31 December 2025
		(Audited)
Lease receivable under finance lease	40,080	32,288
Less: Deferred interest income	(3,155)	(2,971)
Total	36,925	29,317
Less: Portion due within one year (Note 3)	(20,842)	(17,766)
Lease receivable - net of current portion (Note 4)	16,083	11,551

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 financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	37	90	33	32
Trade payables - unrelated parties	320,674	407,522	3,434	1,396
Accrued project cost	94,185	83,096	-	-
Accrued expenses - related parties (Note 2)	20	5	15	-
Accrued expenses - unrelated parties	68,986	110,091	1,005	843
Total trade and other current payables	483,902	600,804	4,487	2,271

13. Non-current provision for employee benefits

Movement of the non-current provision for employee benefits account during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2026	204,221
Current service cost	12,190
Interest cost	2,032
Benefits paid during the period	(4,520)
Balance as at 30 June 2026	213,923

14. Revenue from contracts with customers

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Type of goods or service:				
Revenue from sales and IT integrated solutions	261,008	133,487	-	-
Services relating to information technology systems	536,218	492,102	-	-
Rental and property service income	9,173	8,466	14,333	13,349
Total revenue from contracts with customers	806,399	634,055	14,333	13,349
Timing of revenue recognition:				
Revenue recognised at a point in time	177,523	163,517	-	-
Revenue recognised over time	628,876	470,538	14,333	13,349
Total revenue from contracts with customers	806,399	634,055	14,333	13,349

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Type of goods or service:				
Revenue from sales and IT integrated solutions	455,888	436,950	-	-
Services relating to information technology systems	1,030,654	958,454	-	-
Rental and property service income	17,920	16,782	27,895	26,434
Total revenue from contracts with customers	1,504,462	1,412,186	27,895	26,434
Timing of revenue recognition:				
Revenue recognised at a point in time	443,575	470,357	-	-
Revenue recognised over time	1,060,887	941,829	27,895	26,434
Total revenue from contracts with customers	1,504,462	1,412,186	27,895	26,434

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 and six-month periods ended 30 June 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Current income tax:				
Interim corporate income tax charge	2,360	17,151	999	814
Deferred tax:				
Relating to origination and reversal of temporary differences	(164)	(1,436)	19	(13)
Income tax expenses reported in profit or loss	2,196	15,715	1,018	801

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Current income tax:				
Interim corporate income tax charge	7,863	32,668	2,088	1,551
Deferred tax:				
Relating to origination and reversal of temporary differences	(1,160)	(2,151)	27	67
Income tax expenses reported in profit or loss	6,703	30,517	2,115	1,618

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 and six-month periods ended 30 June 2026, the subsidiary was eligible to utilise a tax exemption amounting to Baht 14.1 million and Baht 21.6 million.

As at 30 June 2026, the subsidiary has an advanced payment for the investment promotion reserve funds to support public educational institutions amounting to Baht 22.0 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 are 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. Dividends

Dividends declared during the six-month periods ended 30 June 2026 and 2025 consisted of the follows:

	Approved by	Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividends for 2024	Annual General Meeting of the shareholders on 22 April 2025	199	0.70
Total for the six-month period ended 30 June 2025		199	
Final dividends for 2025	Annual General Meeting of the shareholders on 21 April 2026	142	0.50
Total for the six-month period ended 30 June 2026		142	

19. 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 and six-month periods ended 30 June 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 and six-month periods ended 30 June 2026 and 2025, are as follows:

(Unit: Million Baht)

	For the three-month periods ended 30 June							
	Procurement and provision of services relating to information technology systems		Rental and property services		Elimination of inter-segment		Consolidated	
	2026	2025 (restated)	2026	2025 (restated)	2026	2025 (restated)	2026	2025 (restated)
Revenues								
Revenues from external customers								
Sales and service income	797	626	-	-	-	-	797	626
Rental and property service income	-	-	9	8	-	-	9	8
Total revenues from external customers	797	626	9	8	-	-	806	634
Inter-segment revenues	-	-	5	5	(5)	(5)	-	-
Total revenues	797	626	14	13	(5)	(5)	806	634
Segment profit	**95**	**102**	**4**	**3**	**-**	**-**	**99**	**105**
Unallocated income and expenses:								
Other income							6	8
Administrative expenses							(58)	(63)
Reversal of impairment on financial assets							1	-
Profit before income tax expenses							48	50
Income tax expenses							(2)	(16)
Profit for the period							46	34

(Unit: Million Baht)

	For the six-month periods ended 30 June							
	Procurement and provision of services relating to information technology systems		Rental and property services		Elimination of inter-segment		Consolidated	
	2026	2025 (restated)	2026	2025 (restated)	2026	2025 (restated)	2026	2025 (restated)
Revenues								
Revenues from external customers								
Sales and service income	1,486	1,395	-	-	-	-	1,486	1,395
Rental and property service income	-	-	18	16	-	-	18	17
Total revenues from external customers	1,486	1,395	18	16	-	-	1,504	1,412
Inter-segment revenues	-	-	10	10	(10)	(10)	-	-
Total revenues	1,486	1,395	28	26	(10)	(10)	1,504	1,412
Segment profit	**175**	**201**	**8**	**6**	**-**	**-**	**183**	**207**
Unallocated income and expenses:								
Other income							18	11
Administrative expenses							(90)	(93)
Finance cost							(1)	(1)
Reversal of impairment on financial assets							-	1
Profit before income tax expenses							110	125
Income tax expenses							(7)	(31)
Profit for the period							103	94

20. Commitments and contingent liabilities

20.1 Capital commitments

As at 30 June 2026, the Group has capital commitments of approximately Baht 28.5 million (31 December 2025: Baht 14.1 million), relating to ERP systems and renovation of building.

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

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Payable:				
In up to 1 year	8.3	7.3	2.4	2.6
In over 1 year and up to 3 years	2.5	4.9	-	-

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 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 terminated.

20.4 Bank guarantees

As at 30 June 2026, the Group has outstanding bank guarantees of approximately Baht 98.8 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 97.6 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.

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 is 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 of goods and services denominated in foreign currencies. As at 30 June 2026, the subsidiary had net liabilities denominated in foreign currency amounting to USD 1 million (31 December 2025: USD 1 million).

As at 30 June 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 30 June 2026			
Foreign currency	Bought amount	Contractual exchange rate of bought amount	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	1	30.57 - 32.10	23 July - 18 December 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

22. Event after the reporting period

On 10 August 2026, 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 2026 to the Company's shareholders at Baht 0.45 per share, totaling Baht 127.75 million, which will be paid to the shareholders on 9 September 2026.

23. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 10 August 2026.