Premier Technology Public Company Limited
and its subsidiary
Review report and consolidated and separate financial information
For the three-month and nine-month periods ended
30 September 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 September 2026, the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statement 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 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: 11 November 2026

Premier Technology Public Company Limited and its subsidiary

Statement of financial position

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		6,881	167,812	65	21,130
Trade and other current receivables	*2, 3*	290,102	735,513	-	267
Accrued income		135,178	78,794	600	476
Prepaid service costs		847,983	731,772	-	-
Inventories	*5*	33,743	62,012	-	-
Work in progress		213,002	153,314	-	-
Other current financial assets	*6*	459,757	103,330	91,296	48,996
Investment promotion fund for community and social development for education	*13*	17,903	33,131	-	-
Other current assets		114,972	41,800	406	879
Total current assets		2,119,521	2,107,478	92,367	71,748
Non-current assets					
Restricted bank deposits		1,203	1,203	1,203	1,203
Non-current receivables	*4*	14,391	18,828	-	-
Non-current financial assets	*6*	40,223	31,338	-	-
Investment in subsidiary		-	-	325,887	325,887
Investment properties	*7*	145,054	146,815	201,714	204,163
Property, plant and equipment	*8*	103,789	108,506	2,369	7
Right-of-use assets	*9*	10,108	15,528	-	-
Intangible assets		11,461	7,494	-	-
Deferred tax assets		50,991	47,493	-	-
Other non-current assets		5,992	5,992	4	4
Total non-current assets		383,212	383,197	531,177	531,264
Total assets		2,502,733	2,490,675	623,544	603,012

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

Premier Technology Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	*2, 10*	468,549	600,804	4,149	2,271
Advances received for goods and services		1,035,195	793,271	111	-
Current portion of lease liabilities	*9*	28,131	23,109	-	-
Income tax payable		473	630	473	630
Other current liabilities		49,295	54,145	14,495	2,808
Total current liabilities		1,581,643	1,471,959	19,228	5,709
Non-current liabilities					
Lease liabilities, net of current portion	*9*	20,415	27,196	-	-
Non-current provision for employee benefits		221,035	204,221	-	-
Deferred tax liabilities		146	110	146	110
Other non-current liabilities		8,579	7,848	11,279	10,358
Total non-current liabilities		250,175	239,375	11,425	10,468
Total liabilities		1,831,818	1,711,334	30,653	16,177

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

Premier Technology Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
	(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	358,637	467,063	280,613	274,557
Total shareholders' equity	670,915	779,341	592,891	586,835
Total liabilities and shareholders' equity	2,502,733	2,490,675	623,544	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

Statement of comprehensive income

For the three-month period ended 30 September 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025 (Restated)	2026	2025 (Restated)
Profit or loss:					
Revenues					
Sales and service income	*11*	780,613	1,019,551	-	-
Rental and property service income	*11*	9,299	8,866	14,400	13,736
Dividend income	*2*	-	-	99,999	79,999
Other income		10,809	19,922	159	895
Total revenues		800,721	1,048,339	114,558	94,630
Expenses					
Cost of sales and services		618,353	786,980	7,788	7,825
Selling and distribution expenses		23,285	29,331	-	-
Administrative expenses		98,634	107,287	1,593	1,889
Total expenses		740,272	923,598	9,381	9,714
Operating profit		60,449	124,741	105,177	84,916
Finance cost		(443)	(655)	-	-
Reversal of impairment on financial assets		1,582	140	-	-
Profit before income tax expenses		61,588	124,226	105,177	84,916
Income tax expenses	*12, 13*	(3,550)	(24,273)	(1,016)	(963)
Profit for the period		58,038	99,953	104,161	83,953
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		-	(5)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		-	(5)	-	-
Other comprehensive income for the period		-	(5)	-	-
Total comprehensive income for the period		58,038	99,948	104,161	83,953
Earnings per share (Baht)					
Basic earning per share		0.20	0.35	0.37	0.30

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 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025 (Restated)	2026	2025 (Restated)
Profit or loss:					
Revenues					
Sales and service income	*11*	2,267,155	2,414,955	-	-
Rental and property service income	*11*	27,219	25,648	42,295	40,170
Dividend income	*2*	-	-	279,997	304,996
Other income		54,691	59,524	597	1,851
Total revenues		2,349,065	2,500,127	322,889	347,017
Expenses					
Cost of sales and services		1,775,588	1,861,701	22,894	24,156
Selling and distribution expenses		74,675	78,620	-	-
Administrative expenses		326,876	309,689	21,114	17,650
Total expenses		2,177,139	2,250,010	44,008	41,806
Operating profit		171,926	250,117	278,881	305,211
Finance cost		(1,864)	(1,677)	-	-
Reversal of impairment on financial assets		1,459	751	-	-
Profit before income tax expenses		171,521	249,191	278,881	305,211
Income tax expenses	*12, 13*	(10,253)	(54,790)	(3,131)	(2,581)
Profit for the period		161,268	194,401	275,750	302,630
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		-	(51)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		-	(51)	-	-
Other comprehensive income for the period		-	(51)	-	-
Total comprehensive income for the period		161,268	194,350	275,750	302,630
Earnings per share (Baht)					
Basic earning per share		0.57	0.68	0.97	1.07

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 2026

(Unit: Thousand Baht)

	Consolidated financial statements					
				Other components of shareholders' equity		
				Other comprehensive income		
		Retained earnings		Exchange differences on translation of	Total other	
	Issued and paid-up share capital	Appropriated - statutory reserve	Unappropriated	financial statements in foreign currency	components of 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	-	-	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 14)	-	-	(340,667)	-	-	(340,667)
Balance as at 30 September 2025	283,889	28,389	414,740	(100)	(100)	726,918
Balance as at 1 January 2026	283,889	28,389	467,063	-	-	779,341
Profit for the period	-	-	161,268	-	-	161,268
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	161,268	-	-	161,268
Dividends paid (Note 14)	-	-	(269,694)	-	-	(269,694)
Balance as at 30 September 2026	283,889	28,389	358,637	-	-	670,915

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

(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 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	-	-	302,630	302,630
Dividends paid (Note 14)	-	-	(340,667)	(340,667)
Balance as at 30 September 2025	283,889	28,389	272,278	584,556
Balance as at 1 January 2026	283,889	28,389	274,557	586,835
Total comprehensive income for the period	-	-	275,750	275,750
Dividends paid (Note 14)	-	-	(269,694)	(269,694)
Balance as at 30 September 2026	283,889	28,389	280,613	592,891

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

(Unaudited but reviewed)

Premier Technology Public Company Limited and its subsidiaries

Cash flow statement

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Cash flows from operating activities				
Profit before tax	171,521	249,191	278,881	305,211
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Unrealised (gain) loss on exchange rate	(304)	376	-	-
Unrealised (gain) loss on changes in value of investments in unit trust-open-ended fund	(9,366)	787	(177)	(9)
Reversal of allowance for expected credit losses	(1,459)	(1,411)	-	-
Write-off of bad debts	-	600	-	-
Reduce cost of inventories to net realisable value (reversal)	21	(1,828)	-	-
Depreciation and amortisation	30,447	30,854	8,356	9,116
Loss on sales/write-off of equipment	64	347	-	-
Gain on lease modification	-	(1,374)	-	-
Provision for employee benefits	21,334	16,675	-	-
Income from investment - dividend received from investment in subsidiary	-	-	(279,997)	(304,996)
Interest income	(4,614)	(5,669)	(183)	(989)
Interest expenses	1,864	1,677	-	-
Profit from operating activities before changes in operating assets and liabilities	209,508	290,225	6,880	8,333
(Increase) decrease in operating assets				
Trade and other current receivables	446,870	311,914	267	(244)
Accrued income	(56,384)	(29,416)	(124)	(104)
Prepaid service costs	(116,211)	(123,355)	-	-
Inventories	28,248	(60,787)	-	-
Work in progress	(59,688)	(6,681)	-	-
Other current assets	(12,997)	(2,297)	(620)	(324)
Investment promotion fund for community and social development for education	15,228	(34,529)	-	-
Non-current receivables	4,437	(3,503)	-	-
Other non-current assets	-	(200)	-	-
Increase (decrease) in operating liabilities				
Trade and other current payables	(133,361)	(29,899)	1,878	271
Advance received for goods and services	241,924	143,688	111	109
Other current liabilities	(4,141)	(10,293)	11,687	15,397
Cash paid for long-term employee benefits	(4,520)	-	-	-
Other non-current liabilities	731	94	921	94
Cash flows from operating activities	559,644	444,961	21,000	23,532
Cash paid for interest expenses	(1,864)	(1,677)	-	-
Cash paid for income tax	(73,346)	(85,321)	(2,159)	(2,049)
Net cash flows from operating activities	484,434	357,963	18,841	21,483

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 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025 (Restated)
Cash flows from investing activities				
Increase in investments in unit trust in debt securities open-ended fund	(355,946)	(23,834)	(42,123)	(3,661)
Renovation of investment properties	(4,246)	(4,413)	(5,904)	(6,136)
Acquisition of equipment	(14,433)	(16,313)	(2,365)	-
Acquisition of intangible asset	(4,407)	(1,155)	-	-
Proceeds from sales of equipment	506	210	-	-
Deposit received from sales of investment properties	-	45,000	-	45,000
Dividend received from investment in subsidiary	-	-	279,997	304,996
Interest income	4,614	5,669	183	989
Net cash flows from (used in) investing activities	(373,912)	5,164	229,788	341,188
Cash flows from financing activities				
Decrease in short-term loans from financial institution	-	(50,000)	-	-
Increase in lease liabilities	19,488	16,143	-	-
Repayment of lease liabilities	(21,247)	(13,995)	-	-
Dividends paid	(269,694)	(340,667)	(269,694)	(340,667)
Net cash flows used in financing activities	(271,453)	(388,519)	(269,694)	(340,667)
Exchange differences on translation of financial statements in foreign currency	-	(51)	-	-
Net increase (decrease) in cash and cash equivalents	(160,931)	(25,443)	(21,065)	22,004
Cash and cash equivalents at beginning of period	167,812	67,072	21,130	26
Cash and cash equivalents at end of period	6,881	41,629	65	22,030
	-		-	
Supplementary disclosures of cash flows information:				
Non-cash items				
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 nine-month periods ended 30 September 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, with no significant changes in the pricing policies for such transactions during the periods.

(Unit: Million Baht)

	Consolidated financial statements			
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Transactions with related companies				
Sales and service income	13	15	42	44
Rental and property service income	2	2	5	5
Cost of sales and services	2	2	4	4
Administrative expenses	7	7	21	21

(Unaudited but reviewed)

(Unit: Million Baht)

	Separate financial statements			
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Transactions with subsidiary (eliminated from the consolidated financial statements)				
Rental and property service income	5	5	15	15
Dividend income	100	80	280	305
Transactions with related companies				
Rental and property service income	2	2	5	5
Cost of sales and services	2	2	4	4
Administrative expenses	1	1	3	3

Dividends declared from subsidiary during the nine-month periods ended 30 September 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 10 April 2025	225	225
Interim dividends from operating results for 2025	Board of Directors Meeting on 6 August 2025	80	80
Total for the nine-month period ended 30 September 2025		305	
Final dividends for 2025	Annual General Meeting of the shareholders on 10 April 2026	180	180
Interim dividends from operating results for 2026	Board of Directors Meeting on 13 August 2026	100	100
Total for the nine-month period ended 30 September 2026		280	

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 September 2026	31 December 2025 (Audited)	30 September 2026	31 December 2025 (Audited)
Trade receivables - related parties (Note 3)				
Related companies (related by common directors)	693	1,461	-	-
Accrued income - related parties				
Related companies (related by common directors)	4,787	1,074	302	253
Amounts due to related parties (Note 10)				
Related companies (related by common directors)	99	90	96	32
Accrued expenses - related parties (Note 10)				
Related companies (related by common directors)	28	5	23	-

Directors and management's benefits

(Unit: Million Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	10.1	9.2	0.1	0.1
Post-employment benefits	0.7	0.6	-	-
Total	10.8	9.8	0.1	0.1

(Unit: Million Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	30.6	27.5	0.3	0.3
Post-employment benefits	2.1	1.8	-	-
Total	32.7	29.3	0.3	0.3

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 September 2026	31 December 2025
		(Audited)
Trade receivables - related parties (Note 2)		
Aged on the basis of due dates		
Not yet due	159	1,385
Past due		
Up to 3 months	403	76
3 - 6 months	131	-
Total trade receivables - related parties	693	1,461
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	220,095	566,578
Past due		
Up to 3 months	50,903	119,982
3 - 6 months	1,963	20,234
6 - 12 months	-	497
Over 12 months	4,692	8,217
Total	277,653	715,508
Less: Allowance for expected credit losses	(4,692)	(6,151)
Total trade receivables - unrelated parties, net	272,961	709,357
Total trade receivables - net	273,654	710,818
Other current receivables		
Current portion of receivable under long-term contract (Note 4)	7,187	6,929
Current portion of lease receivable (Note 9)	9,261	17,766
Total trade and other current receivables - net	290,102	735,513

(Unit: Thousand Baht)

	Separate financial statements	
	30 September 2026	31 December 2025
		(Audited)
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	-	267
Total trade receivables	-	267

4. Non-current receivables

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 September 2026	31 December 2025
		(Audited)
Receivable under long-term contract	-	7,277
Lease receivable (Note 9)	14,391	11,551
Total	14,391	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	
	30 September 2026	31 December 2025
		(Audited)
Receivable under long-term contract	7,548	15,096
Less: Unearned financial income	(361)	(890)
Total	7,187	14,206
Less: Portion due within one year (Note 3)	(7,187)	(6,929)
Receivable under long-term contract - net of current portion	-	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 nine-month period ended 30 September 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2026	7,795
Add: Reduction of cost of inventories to net realisable value	21
Balance as at 30 September 2026	7,816

6. Other financial assets

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025 (Audited)	30 September 2026	31 December 2025 (Audited)
Financial assets at FVTPL				
Investments in unit trust in debt securities open-ended fund	459,757	103,330	91,296	48,996
Investments in unit trust in equity securities open-ended fund	40,223	31,338	-	-
Total financial assets at FVTPL	499,980	134,668	91,296	48,996
Current	459,757	103,330	91,296	48,996
Non-current	40,223	31,338	-	-
	499,980	134,668	91,296	48,996

Investments in units of open-ended funds are measured at fair value and categorised within Level 2 of the fair value hierarchy. During the period, there were no transfers between levels of the fair value hierarchy.

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	1,677,440	203,328
Dispose during the period	(1,321,494)	(161,205)
Unrealised gain on changes in value of investments in unit trust	481	177
Net book value as at 30 September 2026	459,757	91,296

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
Net book value as at 1 January 2026	31,338
Unrealised gain on changes in value of investments in unit trust	8,885
Net book value as at 30 September 2026	40,223

7. Investment properties

Movements of the investment properties account during the nine-month period ended 30 September 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	4,246	5,904
Depreciation for the period	(6,007)	(8,353)
Net book value as at 30 September 2026	145,054	201,714

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 nine-month period ended 30 September 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 nine-month periods ended 30 September 2025 and cash flows for the nine-month period ended 30 September 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.

8. Property, plant and equipment

Movements of the property, plant and equipment account during the nine-month period ended 30 September 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	14,433	2,365
Disposals/write-off during the period - net book value at disposal/write-off date	(570)	-
Depreciation for the period	(18,580)	(3)
Net book value as at 30 September 2026	103,789	2,369

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.

9. Leases

9.1 Group as lessee

a) Right-of-use assets

Movement of right-of-use assets during the nine-month period ended 30 September 2026 are summarised below.

	(Unit: Thousand Baht) Consolidated financial statements
Net book value as at 1 January 2026	15,528
Depreciation for the period	(5,420)
Net book value as at 30 September 2026	10,108

b) Lease liabilities

	(Unit: Thousand Baht) Consolidated financial statements
Net book value as at 1 January 2026	50,305
Increase in lease liabilities	19,488
Accretion of interest	1,863
Repayments	(23,110)
Net book value as at 30 September 2026	48,546
Less: Portion due within one year	(28,131)
Lease liabilities - net of current portion	20,415

9.2 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 2026	31 December 2025
		(Audited)
Lease receivable under finance lease	26,235	32,288
Less: Deferred interest income	(2,583)	(2,971)
Total	23,652	29,317
Less: Portion due within one year (Note 3)	(9,261)	(17,766)
Lease receivable - net of current portion (Note 4)	14,391	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.

10. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	99	90	96	32
Trade payables - unrelated parties	303,512	407,522	2,944	1,396
Accrued project cost	98,219	83,096	-	-
Accrued expenses - related parties (Note 2)	28	5	23	-
Accrued expenses - unrelated parties	66,691	110,091	1,086	843
Total trade and other current payables	468,549	600,804	4,149	2,271

11. Revenue from contracts with customers

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (restated)	2026	2025 (restated)
Type of goods or service:				
Revenue from sales and IT integrated solutions	245,391	502,424	-	-
Provision of services relating to information technology systems	535,222	517,127	-	-
Rental and property service income	9,299	8,866	14,400	13,736
Total revenue from contracts with customers	789,912	1,028,417	14,400	13,736
Timing of revenue recognition:				
Revenue recognised at a point in time	235,521	496,479	-	-
Revenue recognised over time	554,391	531,938	14,400	13,736
Total revenue from contracts with customers	789,912	1,028,417	14,400	13,736

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (restated)	2026	2025 (restated)
Type of goods or service:				
Revenue from sales and IT integrated solutions	701,279	939,374	-	-
Provision of services relating to information technology systems	1,565,876	1,475,581	-	-
Rental and property service income	27,219	25,648	42,295	40,170
Total revenue from contracts with customers	2,294,374	2,440,603	42,295	40,170
Timing of revenue recognition:				
Revenue recognised at a point in time	679,096	947,913	-	-
Revenue recognised over time	1,615,278	1,492,690	42,295	40,170
Total revenue from contracts with customers	2,294,374	2,440,603	42,295	40,170

12. Income tax

Interim corporate income tax was calculated on profit before income tax for the periods, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and nine-month periods ended 30 September 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (restated)	2026	2025 (restated)
Current income tax:				
Interim corporate income tax charge	5,852	25,037	1,007	1,028
Deferred tax:				
Relating to origination and reversal of temporary differences	(2,302)	(764)	9	(65)
Income tax expenses reported in profit or loss	3,550	24,273	1,016	963

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025 (restated)	2026	2025 (restated)
Current income tax:				
Interim corporate income tax charge	13,715	57,705	3,095	2,579
Deferred tax:				
Relating to origination and reversal of temporary differences	(3,462)	(2,915)	36	2
Income tax expenses reported in profit or loss	10,253	54,790	3,131	2,581

13. 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 nine-month periods ended 30 September 2026, the subsidiary was eligible to utilise a tax exemption amounting to Baht 8.2 million and Baht 29.8 million, respectively.

As at 30 September 2026, the subsidiary has an advanced payment for the investment promotion reserve funds to support public educational institutions amounting to Baht 17.9 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”.

14. Dividends

Dividends declared during the nine-month periods ended 30 September 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
Interim dividends from operating results for 2025	Board of Directors Meeting on 6 August 2025	142	0.50
Total for the nine-month period ended 30 September 2025		341	
Final dividends for 2025	Annual General Meeting of the shareholders on 21 April 2026	142	0.50
Interim dividends from operating results for 2026	Board of Directors Meeting on 10 August 2026	128	0.45
Total for the nine-month period ended 30 September 2026		270	

15. 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 7 to the financial statements, the financial statements for the three-month and nine-month periods ended 30 September 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 nine-month periods ended 30 September 2026 and 2025, are as follows:

(Unit: Million Baht)

	For the three-month periods ended 30 September							
	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	781	1,020	-	-	-	-	781	1,020
Rental and property service income	-	-	9	9	-	-	9	9
Total revenues from external customers	781	1,020	9	9	-	-	790	1,029
Inter-segment revenues	-	-	5	5	(5)	(5)	-	-
Total revenues	781	1,020	14	14	(5)	(5)	790	1,029
Segment profit	**82**	**148**	**4**	**4**	**-**	**-**	**86**	**152**
Unallocated income and expenses:								
Other income							4	1
Administrative expenses							(30)	(28)
Finance cost							-	(1)
Reversal of impairment loss on financial assets							2	-
Profit before income tax expenses							62	124
Income tax expenses							(4)	(24)
Profit for the period							58	100

(Unit: Million Baht)

	For the nine-month periods ended 30 September							
	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	2,267	2,415	-	-	-	-	2,267	2,415
Rental and property service income	-	-	27	26	-	-	27	26
Total revenues from external customers	2,267	2,415	27	26	-	-	2,294	2,441
Inter-segment revenues	-	-	15	15	(15)	(15)	-	-
Total revenues	2,267	2,415	42	41	(15)	(15)	2,294	2,441
Segment profit	**257**	**349**	**12**	**10**	**-**	**-**	**269**	**359**
Unallocated income and expenses:								
Other income							22	12
Administrative expenses							(119)	(121)
Finance cost							(2)	(2)
Reversal of impairment loss on financial assets							1	1
Profit before income tax expenses							171	249
Income tax expenses							(10)	(55)
Profit for the period							161	194

16. Commitments and contingent liabilities

16.1 Capital commitments

As at 30 September 2026, the Group has capital commitments of approximately Baht 29.8 million (31 December 2025: Baht 14.1 million), relating to ERP systems, renovation of building and building construction project.

16.2 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 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 September 2026	31 December 2025	30 September 2026	31 December 2025
Payable:				
In up to 1 year	7.2	7.3	2.0	2.6
In over 1 year and up to 3 years	1.5	4.9	-	-

16.3 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.

16.4 Bank guarantees

As at 30 September 2026, the Group has outstanding bank guarantees of approximately Baht 93.5 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 92.3 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.

17. Financial instruments

17.1 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.

18. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 11 November 2026.