Cal-Comp Electronics (Thailand) Public Company Limited
and its subsidiaries
Review report and consolidated and separate financial information
For the three-month and nine-month periods ended
30 September 2025

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Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Cal-Comp Electronics (Thailand) Public Company Limited

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

Scope of review

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

Conclusion

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

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Emphasis of matter

I draw attention to the condensed Note 2 to the interim financial statements, the Company has substantial product sale and raw material purchase transactions with its subsidiaries and related companies. My conclusion is not modified in respect of this matter.

Naraya Srisukh

Naraya Srisukh
Certified Public Accountant (Thailand) No. 9188

EY Office Limited
Bangkok: 13 November 2025

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		184,024	171,556	5,943,846	5,830,827
Trade and other current receivables	*2,3*	937,620	964,580	30,284,480	32,784,005
Inventories		531,913	458,691	17,180,404	15,589,934
Advances payment for raw materials and molds		15,149	10,831	489,287	368,106
Other current financial assets		8,055	1,354	260,177	46,018
Other current assets		140,435	224,389	4,535,988	7,626,498
Assets held for sale	*4*	-	13,453	-	457,238
Total current assets		1,817,196	1,844,854	58,694,182	62,702,626
Non-current assets					
Restricted bank deposits		133	118	4,292	4,019
Other non-current financial assets		33	33	1,052	1,107
Investments in associates	*5.1*	69,381	66,965	2,240,966	2,275,989
Property, plant and equipment	*7*	500,883	484,813	16,178,161	16,477,753
Right-of-use assets		13,989	15,336	451,831	521,247
Deferred tax assets		3,697	4,760	119,395	161,770
Plan assets for long-term employee benefits		4,785	4,761	154,550	161,801
Other non-current assets		40,388	20,752	1,304,545	705,329
Total non-current assets		633,289	597,538	20,454,792	20,309,015
Total assets		2,450,485	2,442,392	79,148,974	83,011,641

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*8*	326,332	173,560	10,540,282	5,898,934
Trade and other current payables	*2,9*	1,050,579	1,062,795	33,932,961	36,122,119
Current portion of lease liabilities		2,859	2,906	92,343	98,752
Corporate income tax payable		6,003	3,493	193,878	118,705
Other current financial liabilities		457	106	14,756	3,616
Other current liabilities		25,268	30,169	816,157	1,025,385
Liabilities held for sale	*4*	-	3,057	-	103,915
Total current liabilities		1,411,498	1,276,086	45,590,377	43,371,426
Non-current liabilities					
Long-term loans, net of current portion	*10*	232,566	351,408	7,511,735	11,943,611
Lease liabilities, net of current portion		11,102	12,015	358,587	408,356
Long-term loan from related party	*2*	-	19,476	-	661,941
Non-current provision for employee benefits		14,020	12,616	452,844	428,778
Deferred tax liabilities		1,239	2,221	40,031	75,502
Other non-current liabilities		5,944	1,416	191,986	48,110
Total non-current liabilities		264,871	399,152	8,555,183	13,566,298
Total liabilities		1,676,369	1,675,238	54,145,560	56,937,724
Shareholders' equity					
Share capital					
Registered share capital					
10,450,002,831 ordinary share of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Issued and fully paid-up share capital					
10,450,002,831 ordinary share of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Share premium		170,072	170,072	5,745,765	5,745,765
Capital reserve for share-based payment transactions		15,120	12,590	493,881	408,064
Capital surplus from change in shareholding in the subsidiaries		248	248	3,069	3,069
Retained earnings					
Appropriated - statutory reserve		31,100	31,100	1,045,000	1,045,000
Unappropriated		338,775	353,169	11,129,790	11,601,458
Other components of shareholders' equity		(88,821)	(105,846)	(3,873,408)	(3,127,871)
Reserve for assets disposal group classified as held for sale		-	(6,573)	-	(223,550)
Equity attributable to owners of the Company		773,828	762,094	24,994,100	25,901,938
Non-controlling interests of the subsidiaries		288	5,060	9,314	171,979
Total shareholders' equity		774,116	767,154	25,003,414	26,073,917
Total liabilities and shareholders' equity		2,450,485	2,442,392	79,148,974	83,011,641
		-	-	-	-

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

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Directors

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Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		9,151	29,527	295,565	1,003,546
Trade and other current receivables	*2, 3*	882,851	740,748	28,515,462	25,176,441
Inventories		457,589	352,992	14,779,818	11,997,451
Advances payment for raw materials and molds		13,904	9,913	449,088	336,927
Other current assets		58,148	42,090	1,878,153	1,430,516
Assets held for sale	*4*	-	35	-	1,200
Total current assets		1,421,643	1,175,305	45,918,086	39,946,081
Non-current assets					
Investments in associates	*5.1*	67,003	64,337	2,164,155	2,186,682
Investments in subsidiaries	*6.1*	431,537	415,641	13,938,330	14,126,751
Property, plant and equipment	*7*	376,769	355,004	12,169,364	12,065,816
Right-of-use assets		453	43	14,635	1,472
Deferred tax assets		976	976	31,511	33,166
Other non-current assets		15,751	73	508,772	2,480
Total non-current assets		892,489	836,074	28,826,767	28,416,367
Total assets		2,314,132	2,011,379	74,744,853	68,362,448

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*8*	297,217	136,411	9,599,913	4,636,311
Trade and other current payables	*2,9*	922,292	723,594	29,789,392	24,593,399
Current portion of lease liabilities		373	49	12,032	1,669
Corporate income tax payable		1,471	211	47,501	7,177
Other current liabilities		1,415	2,959	45,717	100,568
Liabilities held for sale	*4*	-	561	-	19,072
Total current liabilities		1,222,768	863,785	39,494,555	29,358,196
Non-current liabilities					
Long-term loans, net of current portion	*10*	152,873	214,518	4,937,704	7,290,993
Lease liabilities, net of current portion		98	-	3,156	-
Non-current provision for employee benefits		11,535	10,504	372,573	357,022
Provision for transaction under equity method					
of investments in subsidiaries	*6.1*	153,030	160,478	4,942,765	5,454,299
Total non-current liabilities		317,536	385,500	10,256,198	13,102,314
Total liabilities		1,540,304	1,249,285	49,750,753	42,460,510
Shareholders' equity					
Share capital					
Registered share capital					
10,450,002,831 ordinary share of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Issued and fully paid-up share capital					
10,450,002,831 ordinary share of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Share premium		170,072	170,072	5,745,765	5,745,765
Capital reserve for share-based payment transactions		15,120	12,590	493,881	408,064
Capital surplus from change in shareholding in the subsidiaries		248	248	3,069	3,069
Retained earnings					
Appropriated - statutory reserve		31,100	31,100	1,045,000	1,045,000
Unappropriated		338,775	353,169	11,129,790	11,601,458
Other components of shareholders' equity		(88,821)	(105,846)	(3,873,408)	(3,127,871)
Reserve for assets disposal group classified as held for sale		-	(6,573)	-	(223,550)
Total shareholders' equity		773,828	762,094	24,994,100	25,901,938
Total liabilities and shareholders' equity		2,314,132	2,011,379	74,744,853	68,362,448
		-	-	-	-

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

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Directors

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(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the three-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2025	2024	2025	2024
Revenues					
Sales	*2*	1,110,850	1,145,562	36,033,256	38,955,607
Service income		2,609	1,381	84,602	46,977
Gain on derivative instruments		-	32,479	-	1,104,465
Exchange gains		589	-	19,093	-
Other income		2,250	1,513	73,080	51,449
Total revenues		1,116,298	1,180,935	36,210,031	40,158,498
Expenses					
Cost of sales	*2*	1,054,395	1,081,742	34,202,005	36,785,371
Cost of service		2,405	1,320	78,018	44,892
Selling and distribution expenses		5,391	6,665	174,888	226,663
Administrative expenses	*2*	23,719	25,821	769,378	878,029
Loss on financial assets and derivative instruments		550	3,371	17,857	114,630
Exchange losses		-	34,001	-	1,156,224
Other expenses		7,710	-	250,100	-
Total expenses		1,094,170	1,152,920	35,492,246	39,205,809
Operating profit		22,128	28,015	717,785	952,689
Share of gain from investments in associates	*5.2*	32	2,377	1,030	80,813
Finance income		2,878	3,208	93,353	109,085
Finance cost		(6,117)	(6,898)	(198,412)	(234,566)
Profit before income tax expenses		18,921	26,702	613,756	908,021
Income tax expenses	*11*	(2,539)	(6,822)	(82,369)	(231,990)
Profit for the period		16,382	19,880	531,387	676,031
Profit attributable to:					
Equity holders of the Company		16,381	20,117	531,363	684,085
Non-controlling interests of the subsidiaries		1	(237)	24	(8,054)
		16,382	19,880	531,387	676,031
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0016	0.0019	0.05	0.07

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2025	2024	2025	2024
Profit for the period		16,382	19,880	531,387	676,031
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in foreign currency		5,082	6,203	164,836	210,950
Share of other comprehensive income from investments in associates	*5.2*	-	28	13	935
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		5,082	6,231	164,849	211,885
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	(201,976)	(3,483,203)
Loss on investments in equity designated at fair value through other comprehensive income		-	(82)	-	(2,832)
Less: Income tax effect		2	-	46	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		2	(82)	(201,930)	(3,486,035)
Other comprehensive income for the period		5,084	6,149	(37,081)	(3,274,150)
Total comprehensive income for the period		21,466	26,029	494,306	(2,598,119)
Total comprehensive income attributable to:					
Equity holders of the Company		21,465	26,266	494,340	(2,565,305)
Non-controlling interests of the subsidiaries		1	(237)	(34)	(32,814)
		21,466	26,029	494,306	(2,598,119)

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the three-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2025	2024	2025	2024
Revenues					
Sales	*2*	1,005,440	918,473	32,614,017	31,233,290
Other income	*2*	1,740	1,349	56,444	45,862
Total revenues		1,007,180	919,822	32,670,461	31,279,152
Expenses					
Cost of sales	*2*	963,788	892,179	31,262,925	30,339,127
Selling and distribution expenses		1,170	986	37,961	33,517
Administrative expenses	*2*	11,746	13,238	381,004	450,146
Loss on financial assets and derivative instruments		474	980	15,371	33,325
Exchange losses		608	26,152	19,743	889,318
Total expenses		977,786	933,535	31,717,004	31,745,433
Operating profit (loss)		29,394	(13,713)	953,457	(466,281)
Share of gain from investments in associates	*5.2*	32	2,377	1,030	80,813
Share of gain (loss) from investments in subsidiaries	*6.2*	(8,810)	35,815	(285,795)	1,217,921
Finance income		6	40	226	1,359
Finance cost		(3,635)	(4,291)	(117,916)	(145,924)
Profit before income tax expenses		16,987	20,228	551,002	687,888
Income tax expenses	*11*	(606)	(111)	(19,639)	(3,803)
Profit for the period		16,381	20,117	531,363	684,085

		(Unit: US Dollar)		(Unit: Baht)
Earnings per share				
Basic earnings per share				
Profit attributable to equity holders of the Company	0.0016	0.0019	0.05	0.07

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2025	2024	2025	2024
Profit for the period		16,381	20,117	531,363	684,085
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Share of other comprehensive income from investments in associates	*5.2*	-	28	13	935
Share of other comprehensive income from investments in subsidiaries	*6.2*	5,082	6,203	164,836	210,950
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		5,082	6,231	164,849	211,885
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	(201,918)	(3,458,443)
Share of other comprehensive income from investments in subsidiaries	*6.2*	-	(82)	-	(2,832)
Less: Income tax effect		2	-	46	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		2	(82)	(201,872)	(3,461,275)
Other comprehensive income for the period		5,084	6,149	(37,023)	(3,249,390)
Total comprehensive income for the period		21,465	26,266	494,340	(2,565,305)

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the nine-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2025	2024	2025	2024
Revenues					
Sales	*2*	3,089,650	3,001,980	102,095,317	106,594,839
Service income		8,254	5,791	273,571	207,240
Gain on derivative instruments		12,778	5,057	414,528	116,912
Other income		4,695	5,130	154,179	182,217
Total revenues		3,115,377	3,017,958	102,937,595	107,101,208
Expenses					
Cost of sales	*2*	2,925,357	2,836,231	96,665,452	100,709,113
Cost of service		7,622	5,297	252,602	189,397
Selling and distribution expenses		14,332	14,082	472,483	496,876
Administrative expenses	*2*	70,452	69,300	2,327,571	2,465,128
Loss on financial assets and derivative instruments		-	5,167	-	180,870
Exchange losses		23,021	13,219	754,066	407,626
Other expenses		12,383	-	408,444	-
Total expenses		3,053,167	2,943,296	100,880,618	104,449,010
Operating profit		62,210	74,662	2,056,977	2,652,198
Share of gain from investments in associates	*5.2*	2,661	5,286	88,502	186,885
Finance income		8,022	9,924	265,435	353,166
Finance cost		(16,370)	(22,671)	(540,793)	(806,446)
Profit before income tax expenses		56,523	67,201	1,870,121	2,385,803
Income tax expenses	*11*	(8,334)	(12,295)	(275,761)	(432,118)
Profit for the period		48,189	54,906	1,594,360	1,953,685
Profit attributable to:					
Equity holders of the Company		48,906	55,808	1,618,371	1,985,892
Non-controlling interests of the subsidiaries		(717)	(902)	(24,011)	(32,207)
		48,189	54,906	1,594,360	1,953,685
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0047	0.0053	0.15	0.19

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the nine-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2025	2024	2025	2024
Profit for the period		48,189	54,906	1,594,360	1,953,685
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		17,883	(12,862)	596,632	(487,624)
Exchange differences on translation of					
financial statements in foreign currency					
recycled to profit or loss		5,710	-	194,375	-
Share of other comprehensive income from					
investments in associates	*5.2*	5	7	167	269
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		23,598	(12,855)	791,174	(487,355)
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods					
Exchange differences on translation of financial statements					
in functional currency to presentation currency		-	-	(1,318,609)	(1,457,166)
Gain on investments in equity designated at fair value					
through other comprehensive income		-	370	-	13,870
Less: Income tax effect		(1)	36	(38)	1,287
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		(1)	406	(1,318,647)	(1,442,009)
Other comprehensive income for the period		23,597	(12,449)	(527,473)	(1,929,364)
Total comprehensive income for the period		71,786	42,457	1,066,887	24,321
Total comprehensive income attributable to:					
Equity holders of the Company		72,503	43,359	1,096,346	65,414
Non-controlling interests of the subsidiaries		(717)	(902)	(29,459)	(41,093)
		71,786	42,457	1,066,887	24,321

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the nine-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2025	2024	2025	2024
Revenues					
Sales	*2*	2,631,479	2,348,027	86,899,325	83,313,278
Other income	*2*	3,516	3,814	116,084	135,595
Total revenues		2,634,995	2,351,841	87,015,409	83,448,873
Expenses					
Cost of sales	*2*	2,538,400	2,286,279	83,833,410	81,131,551
Selling and distribution expenses		3,266	2,868	107,894	101,912
Administrative expenses	*2*	35,601	31,109	1,177,051	1,098,109
Loss on financial assets and derivative instruments		2,485	1,413	83,066	49,284
Exchange losses		4,864	9,061	160,357	272,921
Total expenses		2,584,616	2,330,730	85,361,778	82,653,777
Operating profit		50,379	21,111	1,653,631	795,096
Share of gain from investments in associates	*5.2*	2,661	5,286	88,502	186,885
Share of gain from investments in subsidiaries	*6.2*	6,537	44,543	228,802	1,542,191
Finance income		88	1,802	2,918	65,117
Finance cost		(9,258)	(16,262)	(305,748)	(579,341)
Profit before income tax expenses		50,407	56,480	1,668,105	2,009,948
Income tax expenses	*11*	(1,501)	(672)	(49,734)	(24,056)
Profit for the period		48,906	55,808	1,618,371	1,985,892
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0047	0.0053	0.15	0.19

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the nine-month period ended 30 September 2025

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2025	2024	2025	2024
Profit for the period		48,906	55,808	1,618,371	1,985,892
Other comprehensive income:					
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods					
Share of other comprehensive income from					
investments in associates	*5.2*	5	7	167	269
Share of other comprehensive income from					
investments in subsidiaries	*6.2*	17,020	(12,862)	567,457	(487,624)
Share of other comprehensive income from					
investments in subsidiaries recycled to profit or loss		6,573	-	223,550	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		23,598	(12,855)	791,174	(487,355)
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods					
Exchange differences on translation of financial statements					
in functional currency to presentation currency		-	-	(1,313,161)	(1,448,280)
Share of other comprehensive income from					
investments in subsidiaries	*6.2*	-	370	-	13,870
Less: Income tax effect		(1)	36	(38)	1,287
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		(1)	406	(1,313,199)	(1,433,123)
Other comprehensive income for the period		23,597	(12,449)	(522,025)	(1,920,478)
Total comprehensive income for the period		72,503	43,359	1,096,346	65,414

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand US Dollar)

Consolidated financial statements

		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
						Retained earnings									
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
Balance as at 1 January 2024		307,334	170,072	10,815	257	31,100	322,002	(74,736)	(858)	(5,842)	(81,436)	-	760,144	6,185	766,329
Profit for the period		-	-	-	-	-	55,808	-	-	-	-	-	55,808	(902)	54,906
Other comprehensive income for the period		-	-	-	-	-	36	(12,862)	7	370	(12,485)	-	(12,449)	-	(12,449)
Total comprehensive income for the period		-	-	-	-	-	55,844	(12,862)	7	370	(12,485)	-	43,359	(902)	42,457
Dividend paid	*12*	-	-	-	-	-	(42,685)	-	-	-	-	-	(42,685)	-	(42,685)
Share-based payment transactions		-	-	1,775	-	-	-	-	-	-	-	-	1,775	-	1,775
Decrease in capital surplus from change in shareholding in the subsidiaries		-	-	-	(9)	-	-	-	-	-	-	-	(9)	4	(5)
Loss on derecognition of financial assets designated at fair value through other comprehensive income		-	-	-	-	-	(34)	-	-	34	34	-	-	-	-
Balance as at 30 September 2024		307,334	170,072	12,590	248	31,100	335,127	(87,598)	(851)	(5,438)	(93,887)	-	762,584	5,287	767,871
Balance as at 1 January 2025		307,334	170,072	12,590	248	31,100	353,169	(99,461)	(980)	(5,405)	(105,846)	(6,573)	762,094	5,060	767,154
Profit for the period		-	-	-	-	-	48,906	-	-	-	-	-	48,906	(717)	48,189
Other comprehensive income for the period		-	-	-	-	-	(1)	17,883	5	-	17,888	5,710	23,597	-	23,597
Total comprehensive income for the period		-	-	-	-	-	48,905	17,883	5	-	17,888	5,710	72,503	(717)	71,786
Dividend paid	*12*	-	-	-	-	-	(63,299)	-	-	-	-	-	(63,299)	-	(63,299)
Share-based payment transactions		-	-	2,530	-	-	-	-	-	-	-	-	2,530	-	2,530
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(863)	-	-	(863)	863	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(4,055)	(4,055)
Balance as at 30 September 2025		307,334	170,072	15,120	248	31,100	338,775	(82,441)	(975)	(5,405)	(88,821)	-	773,828	288	774,116
		-	-	-	-	-	-				-	-	-	-	-

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

		Consolidated financial statements													
		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
						Retained earnings									
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
Balance as at 1 January 2024		10,450,003	5,745,765	347,703	3,379	1,045,000	10,517,119	(1,875,317)	(22,250)	(196,758)	(2,094,325)	-	26,014,644	211,667	26,226,311
Profit for the period		-	-	-	-	-	1,985,892	-	-	-	-	-	1,985,892	(32,207)	1,953,685
Other comprehensive income for the period		-	-	-	-	-	1,287	(1,935,904)	269	13,870	(1,921,765)	-	(1,920,478)	(8,886)	(1,929,364)
Total comprehensive income for the period		-	-	-	-	-	1,987,179	(1,935,904)	269	13,870	(1,921,765)	-	65,414	(41,093)	24,321
Dividend paid	*12*	-	-	-	-	-	(1,515,250)	-	-	-	-	-	(1,515,250)	-	(1,515,250)
Share-based payment transactions		-	-	60,361	-	-	-	-	-	-	-	-	60,361	-	60,361
Decrease in capital surplus from change in shareholding in the subsidiaries		-	-	-	(310)	-	-	-	-	-	-	-	(310)	143	(167)
Loss on derecognition of financial assets designated at fair value through other comprehensive income		-	-	-	-	-	(1,141)	-	-	1,141	1,141	-	-	-	-
Balance as at 30 September 2024		10,450,003	5,745,765	408,064	3,069	1,045,000	10,987,907	(3,811,221)	(21,981)	(181,747)	(4,014,949)	-	24,624,859	170,717	24,795,576
Balance as at 1 January 2025		10,450,003	5,745,765	408,064	3,069	1,045,000	11,601,458	(2,920,946)	(26,319)	(180,606)	(3,127,871)	(223,550)	25,901,938	171,979	26,073,917
Profit for the period		-	-	-	-	-	1,618,371	-	-	-	-	-	1,618,371	(24,011)	1,594,360
Other comprehensive income for the period		-	-	-	-	-	(38)	(716,529)	167	-	(716,362)	194,375	(522,025)	(5,448)	(527,473)
Total comprehensive income for the period		-	-	-	-	-	1,618,333	(716,529)	167	-	(716,362)	194,375	1,096,346	(29,459)	1,066,887
Dividend paid	*12*	-	-	-	-	-	(2,090,001)	-	-	-	-	-	(2,090,001)	-	(2,090,001)
Share-based payment transactions		-	-	85,817	-	-	-	-	-	-	-	-	85,817	-	85,817
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(29,175)	-	-	(29,175)	29,175	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(133,206)	(133,206)
Balance as at 30 September 2025		10,450,003	5,745,765	493,881	3,069	1,045,000	11,129,790	(3,666,650)	(26,152)	(180,606)	(3,873,408)	-	24,994,100	9,314	25,003,414
		-	-	-	-	-	-				-	-	-	-	-

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand US Dollar)

		Separate financial statements										
								Other components of shareholders' equity				
								Other comprehensive income				
						Retained earnings						
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
Balance as at 1 January 2024		307,334	170,072	10,815	257	31,100	322,002	(77,594)	(3,842)	(81,436)	-	760,144
Profit for the period		-	-	-	-	-	55,808	-	-	-	-	55,808
Other comprehensive income for the period		-	-	-	-	-	36	(12,485)	-	(12,485)	-	(12,449)
Total comprehensive income for the period		-	-	-	-	-	55,844	(12,485)	-	(12,485)	-	43,359
Dividend paid	*12*	-	-	-	-	-	(42,685)	-	-	-	-	(42,685)
Share-based payment transactions		-	-	1,775	-	-	-	-	-	-	-	1,775
Decrease in capital surplus from change in shareholding in the subsidiaries		-	-	-	(9)	-	-	-	-	-	-	(9)
Loss on derecognition of financial assets designated at fair value through other comprehensive income		-	-	-	-	-	(34)	34	-	34	-	-
Balance as at 30 September 2024		307,334	170,072	12,590	248	31,100	335,127	(90,045)	(3,842)	(93,887)	-	762,584
Balance as at 1 January 2025		307,334	170,072	12,590	248	31,100	353,169	(102,004)	(3,842)	(105,846)	(6,573)	762,094
Profit for the period		-	-	-	-	-	48,906	-	-	-	-	48,906
Other comprehensive income for the period		-	-	-	-	-	(1)	17,025	-	17,025	6,573	23,597
Total comprehensive income for the period		-	-	-	-	-	48,905	17,025	-	17,025	6,573	72,503
Dividend paid	*12*	-	-	-	-	-	(63,299)	-	-	-	-	(63,299)
Share-based payment transactions		-	-	2,530	-	-	-	-	-	-	-	2,530
Balance as at 30 September 2025		307,334	170,072	15,120	248	31,100	338,775	(84,979)	(3,842)	(88,821)	-	773,828
		-	-	-	-	-	-			-	-	-

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Note	Separate financial statements											
								Other components of shareholders' equity					
								Other comprehensive income					
		Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
Balance as at 1 January 2024		10,450,003	5,745,765	347,703	3,379	1,045,000	10,517,119	651,699	(2,612,882)	(133,142)	(2,094,325)	-	26,014,644
Profit for the period		-	-	-	-	-	1,985,892	-	-	-	-	-	1,985,892
Other comprehensive income for the period		-	-	-	-	-	1,287	(1,448,280)	(473,485)	-	(1,921,765)	-	(1,920,478)
Total comprehensive income for the period		-	-	-	-	-	1,987,179	(1,448,280)	(473,485)	-	(1,921,765)	-	65,414
Dividend paid	*12*	-	-	-	-	-	(1,515,250)	-	-	-	-	-	(1,515,250)
Share-based payment transactions		-	-	60,361	-	-	-	-	-	-	-	-	60,361
Decrease in capital surplus from change in shareholding in the subsidiaries		-	-	-	(310)	-	-	-	-	-	-	-	(310)
Loss on derecognition of financial assets designated at fair value through other comprehensive income		-	-	-	-	-	(1,141)	-	1,141	-	1,141	-	-
Balance as at 30 September 2024		10,450,003	5,745,765	408,064	3,069	1,045,000	10,987,907	(796,581)	(3,085,226)	(133,142)	(4,014,949)	-	24,624,859
Balance as at 1 January 2025		10,450,003	5,745,765	408,064	3,069	1,045,000	11,601,458	497,153	(3,491,882)	(133,142)	(3,127,871)	(223,550)	25,901,938
Profit for the period		-	-	-	-	-	1,618,371	-	-	-	-	-	1,618,371
Other comprehensive income for the period		-	-	-	-	-	(38)	(1,313,161)	567,624	-	(745,537)	223,550	(522,025)
Total comprehensive income for the period		-	-	-	-	-	1,618,333	(1,313,161)	567,624	-	(745,537)	223,550	1,096,346
Dividend paid	*12*	-	-	-	-	-	(2,090,001)	-	-	-	-	-	(2,090,001)
Share-based payment transactions		-	-	85,817	-	-	-	-	-	-	-	-	85,817
Balance as at 30 September 2025		10,450,003	5,745,765	493,881	3,069	1,045,000	11,129,790	(816,008)	(2,924,258)	(133,142)	(3,873,408)	-	24,994,100
		-	-	-	-	-	-				-	-	-

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows

For the nine-month period ended 30 September 2025

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		**Consolidated financial statements**	
	2025	2024	2025	2024
Cash flows from operating activities				
Profit before tax	56,523	67,201	1,870,121	2,385,803
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	47,749	53,827	1,578,851	1,917,834
Allowance for expected credit losses (reversal)	(87)	1,543	(2,865)	54,825
Reduction of inventories to net realisable value (reversal)	(4,557)	2,156	(149,702)	76,834
Reversal of allowance for impairment loss on assets	-	(47)	-	(1,683)
Gain on disposal of property, plant and equipment	(598)	(671)	(19,537)	(22,684)
Loss on disposal of investment in a subsidiary	555	-	18,238	-
Loss (gain) on lease modification and termination	13	(224)	383	(6,866)
Share of gain from investments in associates	(2,661)	(5,286)	(88,502)	(186,885)
Long-term employee benefit expenses	1,168	1,310	38,600	46,238
Share-based payment transactions	2,530	1,775	85,817	60,361
Unrealised loss (gain) on derivative instruments	(822)	896	(25,498)	24,395
Unrealised loss (gain) on exchange	(149)	13,159	(4,021)	449,140
Finance income	(8,022)	(9,924)	(265,435)	(353,166)
Interest expenses	15,295	21,441	505,333	761,766
Profit from operating activities before changes				
in operating assets and liabilities	106,937	147,156	3,541,783	5,205,912
Operating assets (increase) decrease				
Trade and other current receivables	27,871	(133,177)	1,059,844	(4,443,368)
Inventories	(68,841)	(56,298)	(2,130,667)	(1,982,356)
Advances payment for raw materials and molds	(4,318)	(24)	(142,770)	(204)
Other current assets	68,761	(24,959)	2,256,897	(845,558)
Operating liabilities increase (decrease)				
Trade and other current payables	(12,722)	196,772	(673,242)	6,986,750
Other current liabilities	(4,884)	(7,130)	(171,518)	(257,367)
Provision for long-term employee benefits	(233)	(227)	(7,596)	(8,205)
Other non-current liabilities	4,528	(58)	147,087	(2,516)
Cash flows from operating activities	117,099	122,055	3,879,818	4,653,088
Interest received	8,022	9,924	265,435	353,166
Corporate income tax paid	(5,744)	(1,749)	(188,493)	(61,884)
Net cash flows from operating activities	119,377	130,230	3,956,760	4,944,370

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the nine-month period ended 30 September 2025

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		**Consolidated financial statements**	
	2025	2024	2025	2024
Cash flows from investing activities				
Proceeds from disposal of an associate	35	-	1,182	-
Proceeds from disposal of a subsidiary	5,948	-	199,591	-
Decrease (increase) in other current financial assets	(5,529)	2,889	(179,345)	97,857
Decrease (increase) in restricted bank deposits	(10)	175	(313)	5,962
Cash paid for additional investments in associates				
from non-controlling interest of subsidiary	-	(5)	-	(167)
Dividend received from associate	250	253	8,455	9,101
Cash received from disposal of equity investment	-	910	-	30,946
Acquisition of plant and equipment	(64,512)	(42,027)	(2,131,369)	(1,475,206)
Proceeds from disposal of property, plant and equipment	6,398	13,555	209,561	490,519
Decrease (increase) in other non-current assets	(3,959)	4,930	(129,039)	178,555
Net cash flows used in investing activities	(61,379)	(19,320)	(2,021,277)	(662,433)
Cash flows from financing activities				
Increase (decrease) in short-term loans from financial institutions	153,140	(33,937)	4,912,601	(1,280,448)
Cash received from long-term loans	436,130	142,176	14,515,403	4,834,779
Repayment of long-term loan from a related party	(19,665)	-	(637,880)	-
Repayment of long-term loans	(555,230)	(189,000)	(18,318,332)	(6,868,252)
Payment of principal portion of lease liabilities	(3,441)	(3,481)	(113,203)	(123,829)
Interest paid	(14,949)	(22,433)	(494,551)	(799,852)
Dividend paid	(63,299)	(42,685)	(2,090,001)	(1,515,250)
Net cash flows used in financing activities	(67,314)	(149,360)	(2,225,963)	(5,752,852)
Increase (decrease) in translation adjustment	21,784	(11,512)	403,499	(711,742)
Net increase (decrease) in cash and cash equivalents	12,468	(49,962)	113,019	(2,182,657)
Cash and cash equivalents at beginning of the period	171,556	294,691	5,830,827	10,085,293
Cash and cash equivalents at end of the period	184,024	244,729	5,943,846	7,902,636
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that had not yet been paid	2,534	1,274	81,836	41,139
Increase in right-of-use assets from lease liabilities	1,256	3,431	42,205	116,674
Increase (decrease) in right-of-use assets from lease modification				
and termination	108	(639)	3,540	(21,582)
Increase (decrease) in lease liabilities from lease modification				
and termination	121	(863)	3,923	(28,448)
Sales of equipment that had not yet been received	1,259	1,510	40,669	48,738

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

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows

For the nine-month period ended 30 September 2025

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		**Separate financial statements**	
	2025	2024	2025	2024
Cash flows from operating activities				
Profit before tax	50,407	56,480	1,668,105	2,009,948
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation	28,178	29,276	931,566	1,043,057
Reversal of allowance for expected credit losses	(167)	-	(5,456)	-
Reduction of inventories to net realisable value (reversal)	(1,728)	4,224	(57,233)	152,265
Loss on disposal of equipment	163	122	5,154	4,310
Loss on disposal of investment in a subsidiary	555	-	18,238	-
Loss on liquidation of investment in subsidiaries	73	-	2,366	-
Share of gain from investments in associates	(2,661)	(5,286)	(88,502)	(186,885)
Share of gain from investments in subsidiaries	(6,537)	(44,543)	(228,802)	(1,542,191)
Long-term employee benefit expenses	1,076	849	35,550	30,198
Unrealised loss on exchange	68	13,549	3,229	461,999
Finance income	(88)	(1,802)	(2,918)	(65,117)
Interest expenses	8,864	15,121	292,724	537,917
Profit from operating activities before changes				
in operating assets and liabilities	78,203	67,990	2,574,021	2,445,501
Operating assets (increase) decrease				
Trade and other current receivables	(141,961)	(20,672)	(4,403,596)	(540,147)
Inventories	(102,869)	(87,405)	(3,264,952)	(3,117,991)
Advances payment for raw materials and molds	(3,991)	332	(130,748)	12,764
Other current assets	(31,383)	6,211	(1,032,123)	226,947
Operating liabilities increase (decrease)				
Trade and other current payables	194,163	129,881	6,166,444	4,582,425
Other current liabilities	(1,560)	(1,618)	(51,200)	(55,188)
Provision for long-term employee benefits	(45)	(91)	(1,501)	(3,229)
Cash flows from (used in) operating activities	(9,443)	94,628	(143,655)	3,551,082
Interest received	88	1,508	2,918	54,394
Corporate income tax paid	(242)	(425)	(7,950)	(14,502)
Net cash flows from (used in) operating activities	(9,597)	95,711	(148,687)	3,590,974

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the nine-month period ended 30 September 2025

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		**Separate financial statements**	
	2025	2024	2025	2024
Cash flows from investing activities				
Cash paid for acquisition of investment in a subsidiary				
from non-controlling interest of a subsidiary	-	(5)	-	(167)
Cash received from repayment of long-term loan to related party	-	7,500	-	255,043
Cash received from interest	-	1,879	-	63,897
Proceeds from disposal of an associate	35	-	1,182	-
Proceeds from disposal of a subsidiary	5,948	-	199,591	-
Cash received from subsidiaries for capital return	2,179	-	70,417	-
Dividend received from subsidiaries	-	55,003	-	1,966,026
Acquisition of plant and equipment	(48,353)	(26,753)	(1,602,239)	(940,998)
Proceeds from disposal of equipment	2,976	5,325	98,250	187,620
Increase in other non-current assets	(1)	(53)	(48)	(1,900)
Net cash flows from (used in) investing activities	(37,216)	42,896	(1,232,847)	1,529,521
Cash flows from financing activities				
Increase in short-term loans from financial institutions	161,010	40,048	5,148,573	1,275,862
Repayment of long-term loans	(61,772)	(189,000)	(2,029,336)	(6,868,252)
Payment of principal portion of lease liabilities	(281)	(236)	(9,286)	(8,396)
Interest paid	(9,221)	(17,451)	(304,777)	(622,472)
Dividend paid	(63,299)	(42,685)	(2,090,001)	(1,515,250)
Net cash flows from (used in) financing activities	26,437	(209,324)	715,173	(7,738,508)
Increase (decrease) in translation adjustment	-	-	(41,620)	99,185
Net decrease in cash and cash equivalents	(20,376)	(70,717)	(707,981)	(2,518,828)
Cash and cash equivalents at beginning of the period	29,527	121,777	1,003,546	4,167,614
Cash and cash equivalents at end of the period	9,151	51,060	295,565	1,648,786
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that had not yet been paid	4,918	56	158,847	1,792
Increase in right-of-use assets from lease liabilities	667	-	22,612	-
Sales of equipment that had not yet been received	73	1,168	2,356	37,716

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 2025

1. General information

1.1 General information of the Company

Cal-Comp Electronics (Thailand) Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. Its parent company is Kinpo Electronics, Inc., which was incorporated in Taiwan. The Company is principally engaged in the manufacture of electronic products, such as computer peripheral, telecommunication equipment and automation equipment. The registered office of the Company is at No. 191/54, 191/57, 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110. The Company has 4 branches in Thailand and is located at Samut Sakorn, Petchaburi and Nakhonratchasima.

1.2 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, income statement, 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 management of the Group has determined US Dollar as the functional currency and presents its interim financial statements in US Dollar. However, the regulatory requirements in Thailand require the entity to present its interim financial statements in Baht, so the Group also presents its interim financial statements in Baht by translating from US Dollar.

Assets and liabilities are translated into Baht at the rate of exchange prevailing at the reporting period end date. Revenues and expenses are translated into Baht at the monthly average exchange rate. Differences are recorded as "Exchange differences on translation of financial statements in functional currency to presentation currency" in other comprehensive income.

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.

1.3 Basis of consolidation

This interim consolidated financial statements include the financial statements of Cal-Comp Electronics (Thailand) Public Company Limited ("the Company") and its subsidiary companies ("the subsidiaries") (collectively as "the Group") and have been prepared on the same basis as that applied to the consolidated financial statements for the year ended 31 December 2024. However, during the current period, the Group disposed the investment in Cal-Comp Industria de Semicondutores S.A., its subsidiary in Brazil, as disclosed in the condensed Note 4.1 to the interim financial statements.

1.4 Accounting policies

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

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

2. Related party transactions

During the periods, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Summaries of significant business transactions with related parties as follows.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Transactions with the parent company				
Sales	448.7	409.7	14,556	13,935
Purchases of fixed assets	0.1	1.9	4	65
Other expenses	1.0	0.4	34	17
Transactions with associates				
Sales	32.2	32.6	1,045	1,110
Other expenses	3.1	2.7	100	91
Transactions with related companies				
Sales	69.1	49.0	2,241	1,667
Purchases of raw materials	441.9	306.6	14,335	10,427

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	149.9	135.3	4,860	4,602
Dividend income	-	9.5	-	307
Other income	0.9	1.1	28	39
Purchases of raw materials	24.4	16.7	792	568
Purchases of fixed assets	3.2	-	105	-
Other expenses	8.3	9.8	268	335
Transactions with the parent company				
Sales	448.8	409.7	14,556	13,935
Purchases of fixed assets	0.1	1.9	4	65
Transactions with related companies				
Sales	69.0	48.0	2,239	1,634
Purchases of raw materials	441.9	305.0	14,334	10,370

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Transactions with the parent company				
Sales	1,148.5	993.6	37,950	35,199
Purchases of fixed assets	2.5	2.4	83	82
Other expenses	3.1	1.5	103	55
Transactions with associates				
Sales	96.7	86.9	3,198	3,089
Other expenses	8.6	7.2	284	256
Transactions with related companies				
Sales	168.0	154.9	5,536	5,527
Purchases of raw materials	929.5	750.1	30,601	26,585

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	386.2	381.1	12,747	13,562
Dividend income	-	55.0	-	1,966
Other income	2.8	3.2	93	114
Purchases of raw materials	71.1	52.3	2,349	1,865
Purchases of fixed assets	3.2	-	105	-
Other expenses	26.6	27.9	880	993
Transactions with the parent company				
Sales	1,148.5	993.6	37,948	35,199
Purchases of fixed assets	2.5	2.3	83	79
Transactions with related companies				
Sales	167.2	152.2	5,510	5,431
Purchases of raw materials	927.8	745.9	30,543	26,434

The balances of the accounts between the Group and those related parties are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Parent company	418,434	345,512	13,515,132	11,743,226
Associates	29,596	21,222	955,927	721,298
Related companies	116,533	102,218	3,763,922	3,474,150
Total	564,563	468,952	18,234,981	15,938,674
Less: Allowance for expected credit losses	(5)	(69)	(167)	(2,339)
Total trade and other current receivables - related parties, net	564,558	468,883	18,234,814	15,936,335
Trade and other current payables - related parties (Note 9)				
Parent company	960	2,422	31,001	82,335
Associates	2,913	2,428	94,103	82,522
Related companies	351,571	234,731	11,355,495	7,978,017
Total trade and other current payables - related parties	355,444	239,581	11,480,599	8,142,874
Lease liabilities				
Associates	8,275	5,435	267,275	184,715
Total lease liabilities - related parties	8,275	5,435	267,275	184,715

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Subsidiaries	163,901	124,467	5,293,897	4,230,363
Parent company	418,370	345,509	13,513,044	11,743,101
Associates	375	187	12,109	6,365
Related companies	114,830	100,618	3,708,937	3,419,786
Total	697,476	570,781	22,527,987	19,399,615
Less: Allowance for expected credit losses	(5)	(69)	(167)	(2,339)
Total trade and other current receivables - related parties, net	697,471	570,712	22,527,820	19,397,276
Trade and other current payables - related parties (Note 9)				
Subsidiaries	44,830	33,003	1,447,992	1,121,709
Parent company	114	1,780	3,677	60,488
Associates	175	175	5,667	5,964
Related companies	351,551	232,944	11,354,849	7,917,246
Total trade and other current payables - related parties	396,670	267,902	12,812,185	9,105,407

Long-term loan from related party

The balance of long-term loan from related party and the movement are as follows:

(Unit: Thousand US Dollar)

		Consolidated financial statements			
Long-term loan	Related by	Balance as at 1 January 2025	Payment	Realised loss on exchange	Balance as at 30 September 2025
Kinpo Electronics (China) Co., Ltd.	Subsidiary of the parent company	19,476	(19,665)	189	-
		19,476	(19,665)	189	-

(Unit: Thousand Baht)

		Consolidated financial statements			
Long-term loan	Related by	Balance as at 1 January 2025	Payment	Realised gain on exchange	Balance as at 30 September 2025
Kinpo Electronics (China) Co., Ltd.	Subsidiary of the parent company	661,941	(637,880)	(24,061)	-
		661,941	(637,880)	(24,061)	-

Directors and management's benefits

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Short-term employee benefits	869	763	28,169	25,941
Post-employment benefits	20	19	647	629
Share-based payments	2	380	73	12,908
Total	891	1,162	28,889	39,478

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Short-term employee benefits	214	205	6,961	6,961
Post-employment benefits	2	2	54	54
Total	216	207	7,015	7,015

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Short-term employee benefits	2,508	2,427	83,028	86,560
Post-employment benefits	59	65	1,947	2,320
Share-based payments	572	380	19,367	12,908
Total	3,139	2,872	104,342	101,788

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Short-term employee benefits	632	589	20,881	20,951
Post-employment benefits	5	5	163	163
Total	637	594	21,044	21,114

3. Trade and other current receivables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	533,067	448,175	17,217,686	15,232,520
Past due				
Less than 1 month	19,476	16	629,071	532
1 - 2 months	326	2,831	10,531	96,218
2 - 3 months	17	-	547	-
3 - 6 months	173	29	5,574	993
6 - 12 months	38	45	1,236	1,526
Over 12 months	181	88	5,843	2,983
Total	553,278	451,184	17,870,488	15,334,772
Less: Allowance for expected credit losses	(5)	(69)	(167)	(2,339)
Total trade receivables - related parties, net	553,273	451,115	17,870,321	15,332,433
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	335,877	471,282	10,848,607	16,017,871
Past due				
Less than 1 month	18,240	12,328	589,121	418,994
1 - 2 months	3,531	3,294	114,032	111,968
2 - 3 months	2,426	2,371	78,364	80,566
3 - 6 months	192	225	6,214	7,653
6 - 12 months	97	45	3,128	1,523
Total	360,363	489,545	11,639,466	16,638,575
Less: Allowance for expected credit losses	(181)	(104)	(5,835)	(3,520)
Total trade receivables - unrelated parties, net	360,182	489,441	11,633,631	16,635,055
Total trade receivables, net	913,455	940,556	29,503,952	31,967,488

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Other current receivables				
Other current receivables - related parties (Note 2)	11,285	17,768	364,493	603,902
Other current receivables - unrelated parties	15,612	9,088	504,273	308,886
Total	26,897	26,856	868,766	912,788
Less: Allowance for expected credit losses	(2,732)	(2,832)	(88,238)	(96,271)
Total other current receivables, net	24,165	24,024	780,528	816,517
Total trade and other current receivables, net	937,620	964,580	30,284,480	32,784,005

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	671,579	547,159	21,691,536	18,596,742
Past due				
Less than 1 month	1,901	5	61,392	153
1 - 2 months	316	2,830	10,193	96,202
2 - 3 months	70	-	2,275	-
3 - 6 months	4	-	128	-
6 - 12 months	10	-	328	-
Total	673,880	549,994	21,765,852	18,693,097
Less: Allowance for expected credit losses	(5)	(69)	(167)	(2,339)
Total trade receivables - related parties, net	673,875	549,925	21,765,685	18,690,758
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	157,932	149,411	5,101,081	5,078,162
Past due				
Less than 1 month	14,953	10,227	482,984	347,610
1 - 2 months	145	3,152	4,668	107,146
2 - 3 months	-	1,192	-	40,526
3 - 6 months	-	186	-	6,329
Total	173,030	164,168	5,588,733	5,579,773
Less: Allowance for expected credit losses	-	(3)	-	(93)
Total trade receivables - unrelated parties, net	173,030	164,165	5,588,733	5,579,680
Total trade receivables, net	846,905	714,090	27,354,418	24,270,438

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Other current receivables				
Other current receivables - related parties (Note 2)	23,596	20,787	762,135	706,518
Other current receivables - unrelated parties	15,082	8,703	487,148	295,756
Total	38,678	29,490	1,249,283	1,002,274
Less: Allowance for expected credit losses	(2,732)	(2,832)	(88,239)	(96,271)
Total other current receivables, net	35,946	26,658	1,161,044	906,003
Total trade and other current receivables, net	882,851	740,748	28,515,462	25,176,441

4. Assets held for sale and liabilities held for sale

4.1 Disposition of investment in Cal-Comp Industria de Semicondutores S.A. (a subsidiary)

On 14 May 2024, a meeting of the Board of Directors of the Company approved the disposition of Cal-Comp Industria de Semicondutores S.A., its subsidiary in Brazil, for the purpose of internal organisation restructure in order to enhance the company group’s overall efficiency.

Subsequently, on 29 November 2024, the Company entered into the Share Purchase Agreement to divest the subsidiary which the Company held 58.03% of shareholding, to Digitron da Amazonia Industria E Comercio LTDA ("the buyer"). The agreement will become effective upon the fulfillment of all the terms and conditions as prescribed in the agreement.

During the current period, the Company and the buyer had completely complied with all terms and conditions stipulated in the agreement. Therefore, the Company disposed the investment in Cal-Comp Industria de Semicondutores S.A. from the consolidated and separate financial statements.

4.2 Disposition of investment in XYZprinting, Inc. (an associate)

On 13 November 2024, a meeting of the Board of Directors of the Company approved the disposition of XYZprinting, Inc., its associate in Taiwan to non-related person for the purpose of the group's restructuring.

Subsequently, on 20 December 2024, the Company entered into the Share Purchase Agreement to divest the associate which the Company held 48.59% of shareholding, to non-related person ("the buyer"). The agreement will become effective upon the fulfillment of all the terms and conditions as prescribed in the agreement.

During the current period, the Company and the buyer had completely complied with all terms and conditions stipulated in the agreement. Therefore, the Company disposed the investment in XYZprinting, Inc. from the consolidated and separate financial statements.

5. Investments in associates

5.1 Details of investments in associates

(Unit: Thousand US Dollar)

			Consolidated financial statements					
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Cost		Carrying amount based on equity method	
			30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	2,955	2,955	2,378	2,628
Shanghai Chuang Ge Education Technology Co., Ltd.**	Research and development especially in education and network field	The People's Republic of China	43.53	43.53	265	265	-	-
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	59	57
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	66,944	64,280
Total investments in associates					29,643	29,643	69,381	66,965

(Unit: Thousand Baht)

			Consolidated financial statements					
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Cost		Carrying amount based on equity method	
			30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	95,451	100,441	76,811	89,307
Shanghai Chuang Ge Education Technology Co., Ltd.**	Research and development especially in education and network field	The People's Republic of China	43.53	43.53	8,565	9,013	-	-
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	67,014	70,517	1,909	1,944
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	786,426	827,539	2,162,246	2,184,738
Total investments in associates					957,456	1,007,510	2,240,966	2,275,989

* (held by Cal-Comp Precision (Singapore) Limited)

** (held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	59	57
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	66,944	64,280
Total investments in associates					26,423	26,423	67,003	64,337

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	67,014	70,517	1,909	1,944
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	786,426	827,539	2,162,246	2,184,738
Total investments in associates					853,440	898,056	2,164,155	2,186,682

On 13 May 2025, a meeting of the Board of Directors of the Company approved the liquidation and dissolution of PChome (Thailand) Co., Ltd, its associate in Thailand, in order to reduce unnecessary expenses of the group and to improve the operational efficiency. This transaction is expected to be completed by this year.

The change in cost of investments in associates is from the exchange differences on translation of functional currency to presentation currency.

Except for the investment in Cal-Comp Technology (Philippines), Inc., the Group recorded investments in associates based on the basis of financial information provided by those companies' management. Due to time constraints, those companies' management could not provide the financial information which was reviewed by external auditors.

5.2 Share of comprehensive income and dividend received

During the periods, the Group recognised its share of comprehensive income from investments in associates in the consolidated financial statements and the separate financial statements as follows:

(Unit: Thousand US Dollar)

	Consolidated and separate financial statements			
	For the three-month periods ended 30 September			
Company's name	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2025	2024	2025	2024
XYZprinting, Inc.	-	37	-	17
PChome (Thailand) Co., Ltd.	(2)	(41)	-	10
Cal-Comp Technology (Philippines), Inc.	34	2,381	-	1
Total	32	2,377	-	28

(Unit: Thousand Baht)

	Consolidated and separate financial statements			
	For the three-month periods ended 30 September			
Company's name	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2025	2024	2025	2024
XYZprinting, Inc.	-	1,253	-	597
PChome (Thailand) Co., Ltd.	(75)	(1,393)	13	337
Cal-Comp Technology (Philippines), Inc.	1,105	80,953	-	1
Total	1,030	80,813	13	935

(Unit: Thousand US Dollar)

Company's name	Consolidated and separate financial statements For the nine-month periods ended 30 September Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2025	2024	2025	2024
XYZprinting, Inc.	-	(454)	-	72
PChome (Thailand) Co., Ltd.	(1)	(95)	3	-
Cal-Comp Technology (Philippines), Inc.	2,662	5,835	2	(65)
Total	2,661	5,286	5	7

(Unit: Thousand Baht)

Company's name	Consolidated and separate financial statements For the nine-month periods ended 30 September Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2025	2024	2025	2024
XYZprinting, Inc.	-	(16,763)	-	2,649
PChome (Thailand) Co., Ltd.	(34)	(3,354)	97	(38)
Cal-Comp Technology (Philippines), Inc.	88,536	207,002	70	(2,342)
Total	88,502	186,885	167	269

During the current period, the Group received dividend income from Daviscomms (S) Pte Ltd. amounting to Baht 8 million (USD 0.3 million) (2024: The Group received dividend income from Daviscomms (S) Pte Ltd. amounting to Baht 9 million (USD 0.3 million) and stock dividends from Cal-Comp Technology (Philippines), Inc., totaling 107,473,973 shares with a par value of PHP 1.0 per share).

6. Investments in subsidiaries

6.1 Details of investments in subsidiaries as presented in the separate financial statements

(Unit: Thousand US Dollar)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	59,962	59,962	101,040	109,853
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	63,737	63,737	24,429	26,804
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	BRL 247.82 million	BRL 247.82 million	100	100	88,607	88,607	134,684	119,277
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	BRL 49.50 million	BRL 49.50 million	100	100	10,000	10,000	10,221	9,905
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	9,557	9,557	14,665	12,812
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	3,082	3,082	7,054	2,623
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	85,244	85,244	139,444	131,882
Cal-Comp Semiconductor, LTD.	-	USD 30.13 million	-	100	-	41,959	-	2,485
Total investments in subsidiaries					320,189	362,148	431,537	415,641

(Unit: Thousand Baht)

Company's name	Paid-up capital 30 September 2025	Paid-up capital 31 December 2024	Shareholding percentage 30 September 2025	Shareholding percentage 31 December 2024	Cost 30 September 2025	Cost 31 December 2024	Carrying amount based on equity method 30 September 2025	Carrying amount based on equity method 31 December 2024
			(%)	(%)		(Audited)		(Audited)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	1,936,571	2,037,812	3,263,537	3,733,663
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	2,058,661	2,166,284	789,125	911,015
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	BRL 247.82 million	BRL 247.82 million	100	100	2,861,012	3,010,580	4,350,124	4,053,971
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	BRL 49.50 million	BRL 49.50 million	100	100	322,993	339,879	330,116	336,658
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	308,462	324,588	473,652	435,526
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	99,536	104,740	227,832	89,156
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	2,751,520	2,895,365	4,503,944	4,482,303
Cal-Comp Semiconductor, LTD.	-	USD 30.13 million	-	100	-	1,426,558	-	84,459
Total investments in subsidiaries					10,338,755	12,305,806	13,938,330	14,126,751

On 13 May 2025, a meeting of the Board of Directors of the Company approved the liquidation and dissolution of Cal-Comp Semiconductor, LTD., its subsidiary in Cayman Island, in order to reduce unnecessary expenses of the group and to improve the operational efficiency. During the current period, the Company received cash of Baht 68 million (USD 2.13 million) for capital returns from the subsidiary. This transaction is in the process of dissolution and it is expected to be completed by this year.

The change in cost of investments in subsidiaries is from the exchange differences on translation of functional currency to presentation currency.

The Company presented the negative investment value based on equity method as “Provision for transaction under equity method of investments in subsidiaries” was detailed as follow:

(Unit: Thousand US Dollar)

Company's name	Paid-up capital 30 September 2025	Paid-up capital 31 December 2024	Shareholding percentage 30 September 2025	Shareholding percentage 31 December 2024	Cost 30 September 2025	Cost 31 December 2024	Carrying amount based on equity method 30 September 2025	Carrying amount based on equity method 31 December 2024
			(%)	(%)		(Audited)		(Audited)
Logistar International Holding Co., Ltd.*	USD 492.75 million	USD 461.05 million	8	9	43,208	43,208	117	2,878
Cal-Comp Electronics & Communications Co., Ltd.	TWD 1,178.98 million	TWD 1,178.98 million	100	100	277,594	277,594	152,913	157,450
Cal Comp (Malaysia) SDN. BHD.	-	MYR 0.04 million	-	100	-	2,481	-	150
Total provision for transaction under equity method of investments in subsidiaries					320,802	323,283	153,030	160,478

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(%)	(%)		(Audited)		(Audited)
Logistar International Holding Co., Ltd.*	USD 492.75 million	USD 461.05 million	8	9	1,395,599	1,468,558	3,797	97,818
Cal-Comp Electronics & Communications Co., Ltd.	TWD 1,178.98 million	TWD 1,178.98 million	100	100	8,812,892	9,273,614	4,938,968	5,351,390
Cal Comp (Malaysia) SDN. BHD.	-	MYR 0.04 million	-	100	-	84,335	-	5,091
Total provision for transaction under equity method of investments in subsidiaries					10,208,491	10,826,507	4,942,765	5,454,299

* Classified as investments in subsidiaries since the Company indirectly holds the investment in such company through Cal-Comp Electronics & Communications Co., Ltd. with 92% of registered capital of Logistar International Holding Co., Ltd. and the Company has control over such company.

The change in cost of investments in subsidiaries is from the exchange differences on translation of functional currency to presentation currency.

During the current period, Cal-Comp Electronics & Communications Co., Ltd., a subsidiary in Taiwan, additionally invested in Logistar International Holding Co., Ltd., its subsidiary in British Virgin Islands, amounting to USD 31.7 million. In this regard, it results in the percentage of shareholding of Logistar International Holding Co., Ltd. which was held by the Company and Cal-Comp Electronics & Communications Co., Ltd. to be 8.1% and 91.9%, respectively. However, there was no any impact from such change in shareholding percentage at the consolidation level.

During the current period, the Company received cash of Baht 2 million (USD 0.05 million) for capital returns from Cal Comp (Malaysia) SDN. BHD., a subsidiary in Malaysia, which was approved by the Board of Directors of the Company for the dissolution and liquidation in 2019. This transaction is in the process of dissolution and it is expected to be completed by this year.

6.2 Share of comprehensive income and dividend received

During the periods, the Company recognised its share of comprehensive income and dividend received from investments in subsidiaries in the separate financial statements as follows:

(Unit: Thousand US Dollar)

	Separate financial statements			
	For the three-month periods ended 30 September			
Company's name	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2025	2024	2025	2024
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(9,134)	1,669	1,333	2,209
Cal-Comp Electronics (USA) Co., Ltd.	(972)	(1,095)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	1,684	4,134	2,916	1,981
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	(943)	-	236	-
Cal-Comp Industria de Semicondutores S.A.	-	(373)	-	771
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	100	751	408	(936)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	650	(299)	24	359
Cal-Comp Precision Holding Co., Ltd.	636	6,272	165	1,723
Cal-Comp Semiconductor, LTD.	16	3	-	(82)
Logistar International Holding Co., Ltd.	1	-	-	-
Cal-Comp Electronics & Communications Co., Ltd.	(843)	24,221	-	-
Cal Comp (Malaysia) SDN. BHD.	(5)	532	-	96
Total	(8,810)	35,815	5,082	6,121

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	For the three-month periods ended 30 September			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2025	2024	2025	2024
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(296,257)	56,742	43,218	75,115
Cal-Comp Electronics (USA) Co., Ltd.	(31,531)	(37,251)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	54,595	140,609	94,599	67,326
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	(30,578)	-	7,647	-
Cal-Comp Industria de Semicondutores S.A.	-	(12,710)	-	26,234
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	3,242	25,536	13,239	(31,806)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	21,085	(10,163)	763	12,181
Cal-Comp Precision Holding Co., Ltd.	20,607	213,290	5,371	58,602
Cal-Comp Semiconductor, LTD.	512	115	(1)	(2,832)
Logistar International Holding Co., Ltd.	27	-	-	-
Cal-Comp Electronics & Communications Co., Ltd.	(27,328)	823,665	-	-
Cal Comp (Malaysia) SDN. BHD.	(169)	18,088	-	3,260
Exchange differences on translation of financial statements	-	-	-	38
Total	(285,795)	1,217,921	164,836	208,118

(Unit: Thousand US Dollar)

	Separate financial statements			
	For the nine-month periods ended 30 September			
Company's name	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2025	2024	2025	2024
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(10,318)	2,057	1,505	1,352
Cal-Comp Electronics (USA) Co., Ltd.	(2,375)	(3,731)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	4,594	13,582	11,304	(11,700)
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	(1,241)	-	1,557	-
Cal-Comp Industria de Semicondutores S.A.	-	(1,291)	-	(1,753)
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	275	2,162	1,578	(2,007)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	4,244	(493)	187	132
Cal-Comp Precision Holding Co., Ltd.	6,416	16,523	937	1,025
Cal-Comp Semiconductor, LTD.	41	10	(51)	370
Logistar International Holding Co., Ltd.	(1)	(2)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	4,913	15,196	-	-
Cal Comp (Malaysia) SDN. BHD.	(11)	530	3	89
Total	6,537	44,543	17,020	(12,492)

(Unit: Thousand Baht)

	Separate financial statements			
	For the nine-month periods ended 30 September			
Company's name	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2025	2024	2025	2024
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(335,117)	71,755	49,058	43,767
Cal-Comp Electronics (USA) Co., Ltd.	(78,088)	(132,451)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	150,422	484,815	379,407	(433,703)
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	(40,314)	-	51,841	-
Cal-Comp Industria de Semicondutores S.A.	-	(46,016)	-	(66,395)
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	9,835	77,075	51,740	(71,543)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	141,256	(17,300)	6,053	3,994
Cal-Comp Precision Holding Co., Ltd.	214,765	586,564	30,953	33,227
Cal-Comp Semiconductor, LTD.	1,342	353	(1,715)	13,870
Logistar International Holding Co., Ltd.	(43)	(85)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	165,131	499,456	-	-
Cal Comp (Malaysia) SDN. BHD.	(387)	18,025	120	3,018
Exchange differences on translation of financial statements	-	-	-	11
Total	228,802	1,542,191	567,457	(473,754)

During the period 2024, the Company received dividend income from Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. and Cal-Comp Optical Electronics (Suzhou) Co., Ltd. amounting to Baht 1,659 million (USD 45.5 million) and Baht 307 million (USD 9.5 million), respectively. (2025: Nil).

The Group recorded investment in Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda., Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd., Cal-Comp Semiconductor, LTD., Logistar International Holding Co., Ltd. and Cal Comp (Malaysia) SDN. BHD. based on the basis of financial information provided by those companies' management. Due to time constraints, those companies' management could not provide the financial information which were reviewed by external auditors.

7. Property, plant and equipment

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

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Net book value as at 1 January 2025	484,813	16,477,753
Acquisitions - at cost	64,910	2,132,996
Disposals - net book value as at disposal date	(6,527)	(213,595)
Depreciation for the period	(44,769)	(1,480,367)
Translation adjustment	2,456	(738,626)
Net book value as at 30 September 2025	500,883	16,178,161

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Net book value as at 1 January 2025	355,004	12,065,816
Acquisitions - at cost	52,705	1,731,524
Disposals - net book value as at disposal date	(3,019)	(99,507)
Depreciation for the period	(27,921)	(923,055)
Translation adjustment	-	(605,414)
Net book value as at 30 September 2025	376,769	12,169,364

8. Short-term loans from financial institutions

Short-term loans from financial institutions of the Group consists of loans from local and overseas financial institutions in Baht currency and foreign currencies. The loans are repayable within 12 months, and carry interest rates of 2.05% - 5.05% per annum (31 December 2024: 3.00% - 5.64% per annum).

9. Trade and other current payables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade payable - related parties (Note 2)	351,551	232,167	11,354,850	7,890,872
Trade payable - unrelated parties	548,013	573,162	17,700,421	19,480,556
Advances received from related parties (Note 2)	3,893	7,414	125,749	252,002
Accrued interest expenses	2,680	3,262	86,555	110,868
Accrued expenses	53,194	133,386	1,718,147	4,533,534
Other current payables	91,248	113,404	2,947,239	3,854,287
Total trade and other current payables	1,050,579	1,062,795	33,932,961	36,122,119

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Trade payable - related parties (Note 2)	385,317	251,046	12,445,475	8,532,506
Trade payable - unrelated parties	438,184	357,233	14,153,025	12,141,594
Advances received from related parties (Note 2)	11,353	16,856	366,710	572,901
Accrued interest expenses	1,559	2,067	50,375	70,224
Accrued expenses	15,701	13,999	507,116	475,746
Other current payables	70,178	82,393	2,266,691	2,800,428
Total trade and other current payables	922,292	723,594	29,789,392	24,593,399

10. Long-term loans

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Long-term loans from financial institutions	233,057	352,157	7,527,583	11,969,082
Less: Deferred financial fee	(491)	(749)	(15,848)	(25,471)
Long-term loans, net	232,566	351,408	7,511,735	11,943,611
Less: Current portion	-	-	-	-
Long-term loans, net of current portion	232,566	351,408	7,511,735	11,943,611

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Long-term loans from financial institutions	153,057	214,829	4,943,639	7,301,561
Less: Deferred financial fee	(184)	(311)	(5,935)	(10,568)
Long-term loans, net	152,873	214,518	4,937,704	7,290,993
Less: Current portion	-	-	-	-
Long-term loans, net of current portion	152,873	214,518	4,937,704	7,290,993

Movements of the long-term loans account during the nine-month period ended 30 September 2025 are summarised below.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Balance as at 1 January 2025	352,157	11,969,082
Additional borrowings	436,130	14,515,403
Repayments	(555,230)	(18,318,332)
Translation adjustment	-	(638,570)
Balance as at 30 September 2025	233,057	7,527,583

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Balance as at 1 January 2025	214,829	7,301,561
Repayments	(61,772)	(2,029,336)
Translation adjustment	-	(328,586)
Balance as at 30 September 2025	153,057	4,943,639

The above loan agreements contain covenants as specified in the loan agreements that, among other things, require the Group to maintain certain current ratio, financial debt ratio and tangible net worth according to the agreements. In the event that the Group fails to comply with any of such financial covenants, the Group has to complete the adjustment and improvement of its financial status no longer than 12 months from the end of such fiscal year.

As at 30 September 2025, the long-term credit facilities of the Group which were not yet drawn down amounting to Baht 9,403 million (USD 291 million) (31 December 2024: Baht 4,005 million (USD 118 million)).

11. Income tax expenses

Income tax expenses of the Group for the three-month and nine-month periods ended 30 September 2025 and 2024 are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Current income tax:				
Interim corporate income tax charge	2,495	5,500	80,972	189,636
Top-up tax	602	-	19,507	-
Deferred tax:				
Relating to origination and reversal of temporary differences	(558)	1,322	(18,110)	42,354
Income tax expenses reported in profit or loss	2,539	6,822	82,369	231,990

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2025	2024	2025	2024
Current income tax:				
Interim corporate income tax charge	-	111	-	3,811
Top-up tax	602	-	19,507	-
Deferred tax:				
Relating to origination and reversal of temporary differences	4	-	132	(8)
Income tax expenses reported in profit or loss	606	111	19,639	3,803

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Current income tax:				
Interim corporate income tax charge	6,752	7,452	223,018	260,755
Income tax adjustment of prior year	13	-	433	-
Top-up tax	1,489	-	49,330	-
Deferred tax:				
Relating to origination and reversal of temporary differences	80	4,843	2,980	171,363
Income tax expenses reported in profit or loss	8,334	12,295	275,761	432,118

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2025	2024	2025	2024
Current income tax:				
Interim corporate income tax charge	-	555	-	19,877
Income tax adjustment of prior year	13	-	433	-
Top-up tax	1,489	-	49,330	-
Deferred tax:				
Relating to origination and reversal of temporary differences	(1)	117	(29)	4,179
Income tax expenses reported in profit or loss	1,501	672	49,734	24,056

As at 30 September 2025, the Group had deductible temporary differences and unused tax losses totaling Baht 13,847 million (USD 429 million) (Separate financial statements: Baht 11,543 million (USD 357 million)) (31 December 2024: Baht 17,456 million (USD 514 million) (Separate financial statements: Baht 14,944 million (USD 440 million))), on which deferred tax assets had not been recognised as the Group believes that future taxable profits may not be sufficient to allow utilisation of the temporary differences and unused tax losses. The above unused tax losses will expire by 2043.

In addition, its subsidiaries in Singapore had unused tax losses with no expiry date amounting to Baht 310 million (USD 10 million) (31 December 2024: Baht 537 million (USD 16 million)). These subsidiaries are able to utilise the tax losses until they are fully utilised.

As at 30 September 2025, the total amount of temporary difference associated with investments in subsidiaries and associate for which deferred tax liabilities had not been recognised, was Baht 6,298 million (USD 195 million) (31 December 2024: Baht 6,131 million (USD 180 million)).

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). The Group operates in several countries where Pillar Two legislation has been enacted and is effective for fiscal years beginning on or after 1 January 2025. The estimated top-up tax expense related to Pillar Two income taxes arises from the operation in Thailand, Singapore and Philippines.

12. Dividends

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

Dividends	Approved by	Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividends for 2023	Annual General Meeting of the shareholders on 30 April 2024	784	0.075
Interim dividends for 2024	Board of Director's Meeting on 14 August 2024	731	0.070
Total for 2024		1,515	0.145
Final dividends for 2024	Annual General Meeting of the shareholders on 30 April 2025	1,359	0.130
Interim dividends for 2025	Board of Director's Meeting on 13 August 2025	731	0.070
Total for 2025		2,090	0.200

13. Segment information

The Group is organised into business units based on its products and service. During the current period, the Group had not changed the organisation of their reportable segments from the last annual financial statements.

The following tables present revenue and profit information regarding the Group's operating segments for three-month and nine-month periods ended 30 September 2025 and 2024, respectively.

(Unit: Million US Dollar)

	For the three-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	456	105	2	563	-	563
Inter-segment revenues	1,118	80	8	1,206	(656)	550
Total revenues from contracts with customers	**1,574**	**185**	**10**	**1,769**	**(656)**	**1,113**
Segment profit	**43**	**8**	**1**	**52**	**-**	**52**
Finance income						3
Other income						3
Administrative expenses						(34)
Share of gain from investment in associates						-
Finance cost						(6)
Profit before income tax expenses						**18**
Income tax expenses						(2)
Profit for the period						**16**

(Unit: Million Baht)

	For the three-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	14,756	3,436	85	18,277	-	18,277
Inter-segment revenues	36,316	2,573	259	39,148	(21,307)	17,841
Total revenues from contracts with customers	**51,072**	**6,009**	**344**	**57,425**	**(21,307)**	**36,118**
Segment profit	**1,384**	**272**	**7**	**1,663**	**-**	**1,663**
Finance income						93
Other income						73
Administrative expenses						(1,019)
Share of gain from investment in associates						2
Finance cost						(198)
Profit before income tax expenses						**614**
Income tax expenses						(83)
Profit for the period						**531**

(Unit: Million US Dollar)

	For the three-month period ended 30 September 2024					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	553	101	2	656	-	656
Inter-segment revenues	706	56	10	772	(281)	491
Total revenues from contracts with customers	**1,259**	**157**	**12**	**1,428**	**(281)**	**1,147**
Segment profit	**49**	**8**	**-**	**57**	**-**	**57**
Finance income						3
Other income						2
Administrative expenses						(30)
Share of gain from investments in associates						2
Finance cost						(7)
Profit before income tax expenses						**27**
Income tax expenses						(7)
Profit for the period						**20**

(Unit: Million Baht)

	For the three-month period ended 30 September 2024					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	18,941	3,304	47	22,292	-	22,292
Inter-segment revenues	24,016	1,900	325	26,241	(9,530)	16,711
Total revenues from contracts with customers	**42,957**	**5,204**	**372**	**48,533**	**(9,530)**	**39,003**
Segment profit	**1,697**	**247**	**2**	**1,946**	**-**	**1,946**
Finance income						109
Other income						51
Administrative expenses						(1,044)
Share of gain from investments in associates						81
Finance cost						(235)
Profit before income tax expenses						**908**
Income tax expenses						(232)
Profit for the period						**676**

(Unit: Million US Dollar)

	For the nine-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	1,382	295	8	1,685	-	1,685
Inter-segment revenues	2,546	198	26	2,770	(1,357)	1,413
Total revenues from contracts with customers	**3,928**	**493**	**34**	**4,455**	**(1,357)**	**3,098**
Segment profit	**126**	**24**	**1**	**151**	**-**	**151**
Finance income						8
Other income						5
Administrative expenses						(95)
Share of gain from investments in associates						3
Finance cost						(16)
Profit before income tax expenses						**56**
Income tax expenses						(8)
Profit for the period						**48**

(Unit: Million Baht)

	For the nine-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	45,718	9,705	274	55,697	-	55,697
Inter-segment revenues	83,866	6,528	852	91,246	(44,574)	46,672
Total revenues from contracts with customers	**129,584**	**16,233**	**1,126**	**146,943**	**(44,574)**	**102,369**
Segment profit	**4,154**	**803**	**21**	**4,978**	**-**	**4,978**
Finance income						265
Other income						154
Administrative expenses						(3,075)
Share of gain from investments in associates						89
Finance cost						(541)
Profit before income tax expenses						**1,870**
Income tax expenses						(276)
Profit for the period						**1,594**

(Unit: Million US Dollar)

	For the nine-month period ended 30 September 2024					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	1,519	248	6	1,773	-	1,773
Inter-segment revenues	1,828	166	27	2,021	(786)	1,235
Total revenues from contracts with customers	**3,347**	**414**	**33**	**3,794**	**(786)**	**3,008**
Segment profit	**132**	**20**	**-**	**152**	**-**	**152**
Finance income						10
Other income						5
Administrative expenses						(82)
Share of gain from investments in associates						5
Finance cost						(23)
Profit before income tax expenses						**67**
Income tax expenses						(12)
Profit for the period						**55**

(Unit: Million Baht)

	For the nine-month period ended 30 September 2024					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	54,136	8,644	207	62,987	-	62,987
Inter-segment revenues	64,879	5,928	955	71,762	(27,947)	43,815
Total revenues from contracts with customers	**119,015**	**14,572**	**1,162**	**134,749**	**(27,947)**	**106,802**
Segment profit	**4,692**	**697**	**18**	**5,407**	**-**	**5,407**
Finance income						353
Other income						182
Administrative expenses						(2,937)
Share of gain from investments in associates						187
Finance cost						(806)
Profit before income tax expenses						**2,386**
Income tax expenses						(432)
Profit for the period						**1,954**

14. Commitments and contingent liabilities

14.1 Capital commitments

As at 30 September 2025, the Group had capital commitments of Baht 635 million, USD 12 million, CNY 19 million, PHP 36 million and JPY 7 million (Separate financial statements: Baht 629 million, USD 3 million and JPY 7 million), relating to the construction of factory buildings and acquisition of machinery (31 December 2024: Baht 521 million, USD 13 million, CNY 20 million, PHP 19 million, and JPY 72 million (Separate financial statements: Baht 514 million and JPY 72 million)).

14.2 Lease and other service commitments

As at 30 September 2025 and 31 December 2024, the Group had future payments required under short-term lease and lease of low-value assets agreements and other service agreements that had not yet commence as follows:

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Payable				
Within 1 year	2.7	1.4	87	47

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Audited)		(Audited)
Payable				
Within 1 year	1.5	0.7	49	23

14.3 Other commitments

As at 30 September 2025 and 31 December 2024, the Company had outstanding commitment of TWD 756 million in respect of uncalled portion of investments in subsidiaries.

14.4 Agreements for hire of production of molds

As at 30 September 2025, the Company had outstanding commitments of Baht 0.4 million and USD 0.2 million with suppliers in respect of agreements for hire of production of molds (31 December 2024: Baht 5 million).

14.5 Guarantees

As at 30 September 2025, the Group had outstanding bank guarantees of Baht 1,131 million, CNY 2 million, MYR 1 million, and BRL 11 million (Separate financial statements: Baht 1,128 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business (31 December 2024: Baht 1,127 million, CNY 2 million, MYR 1 million, and BRL 11 million (Separate financial statements: Baht 1,125 million)).

15. Foreign currency risk

The balances of financial assets and financial liabilities denominated in foreign currencies of the Group are summarised below.

	As at 30 September 2025		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 30 September 2025
	(Million)	(Million)	
Baht	1,407	5,627	0.031 USD per 1 Baht
TWD	51	863	0.033 USD per 1 TWD
CNY	-	2	0.141 USD per 1 CNY
JPY	-	202	0.007 USD per 1 JPY
US Dollar	5	8	7.106 CNY per 1 USD
US Dollar	2	79	5.318 BRL per 1 USD

	As at 31 December 2024 (Audited)		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 31 December 2024
	(Million)	(Million)	
Baht	1,019	6,576	0.029 USD per 1 Baht
TWD	34	4,528	0.031 USD per 1 TWD
US Dollar	2	68	7.188 CNY per 1 USD
US Dollar	1	106	6.192 BRL per 1 USD

16. Financial instruments

16.1 Fair values of financial instruments

Since the majority of the Group's financial instruments were short-term in nature or carrying interest at rates close to the market interest rates, their fair value was not expected to be materially different from the amounts presented in the statement of financial position.

16.2 Fair value hierarchy

As at 30 September 2025, the Group had the financial assets and financial liabilities that were measured at fair value using different levels of inputs as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	As at 30 September 2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	33	33
Derivatives				
Foreign currency forward contracts	-	1,500	-	1,500
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	457	-	457

(Unit: Thousand Baht)

	Consolidated financial statements			
	As at 30 September 2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	1,052	1,052
Derivatives				
Foreign currency forward contracts	-	48,439	-	48,439
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	14,756	-	14,756

During the current period, there were no changes in the methods and the assumptions used to estimate the fair value of financial instruments and there were no transfers between the levels of the fair value hierarchy.

17. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 13 November 2025.