

泰金寶科技股份有限公司及子公司

民國 114 年度合併財務報告暨
會計師複核報告

(上市之臺灣存託憑證用外國公司財務報告)

泰金寶科技股份有限公司及子公司
民國 114 年度合併財務報告暨會計師複核報告
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目 錄

| 內 容 | 附件編號 |
|---|------|
| 目錄 | |
| 本國會計師複核報告 | 一 |
| 最近一年度按新臺幣換算之主要財務報表 | 二 |
| 一、合併資產負債表 | |
| 二、合併損益表 | |
| 三、合併綜合損益表 | |
| 四、合併權益變動表 | |
| 五、合併現金流量表 | |
| 依金管會認可之 IFRSs 會計原則重編後之主要財務報表 | 三 |
| 一、重編後合併資產負債表 | |
| 二、重編後合併綜合損益表 | |
| 三、重編後合併現金流量表 | |
| 四、合併財務報表重編說明(含合併財務報表重編原則及中華民國及泰國所採用之會計原則差異彙總說明) | |
| 外國會計師核閱報告(中譯本) | 四 |
| 財務報表及其相關附註或附表(中譯本) | 四 |
| 外國會計師核閱報告(原文) | 五 |
| 財務報表及其相關附註或附表(原文) | 五 |

附 件 一

會計師複核報告

泰金寶科技股份有限公司 公鑒：

泰金寶科技股份有限公司及子公司按泰國一般公認會計原則編製之民國 114 年 12 月 31 日之合併財務狀況表暨民國 114 年 1 月 1 日至 12 月 31 日之合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨相關資訊(金額以美金元及泰銖元為單位)，業經泰國 Ernst & Young 會計師事務所核閱完竣，並於民國 115 年 2 月 26 日出具無保留結論加強調事項段之核閱報告(詳附件五)。隨附泰金寶科技股份有限公司及子公司民國 114 年度按新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊(詳附件二)、上述合併財務報告之中譯本(詳附件四)及依金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編之民國 114 年度合併資產負債表、合併綜合損益表及合併現金流量表(詳附件三)，業經本會計師予以複核竣事。上開合併財務報表(附件二及四)之編製責任係公司管理階層，本會計師之責任則為根據複核結果出具報告。

本會計師係依照「第二上市(櫃)公司財務報告複核要點」，採行必要之複核程序進行複核工作。由於本會計師並未依照審計準則查核，故無法對上開合併財務報表之整體是否允當表達表示意見。

如附件三所述，泰金寶科技股份有限公司及子公司因依泰國一般公認會計原則編製之主要合併財務報表格式與中華民國規定部分不同，是以泰金寶科技股份有限公司及子公司業已依據金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編其民國 114 年度合併資產負債表、合併綜合損益表及合併現金流量表。

依本會計師之複核結果，第一段所述泰金寶科技股份有限公司及子公司民國 114 年度按新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊，及依金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令重編後之合併資產負債表、合併綜合損益表及合併現金流量表，並未發現有違反「第二上市(櫃)公司財務報告複核要點」規定而須作重大修正、調整或再補充揭露之情事。

資 誠 聯 合 會 計 師 事 務 所

徐明釗

徐明釗



會計師：

李秀玲

李秀玲



金融監督管理委員會

核准簽證文號：金管證審字第 1050029449 號

前行政院金融監督管理委員會證券期貨局

核准簽證文號：金管證六字第 0960038033 號

中 華 民 國 1 1 5 年 2 月 2 6 日

附件二

本公司及子公司原以美金編製之之合併財務報表，謹依規定匯率編製按新臺幣換算之主要財務報表：

- 一、 合併資產負債表。
- 二、 合併損益表。
- 三、 合併綜合損益表。
- 四、 合併權益變動表。
- 五、 合併現金流量表。

民國 114 年度及 113 年度比較報表之所有科目金額，係分別以民國 114 年 12 月 31 日之美金對新臺幣匯率(USD\$1：NT\$31.43)及民國 113 年 12 月 31 日之美金對新臺幣匯率(USD\$1：NT\$32.79)換算。

最近三年度美金對新臺幣匯率最高、最低及平均匯率如下：

| | <u>收盤最高</u> | <u>收盤最低</u> | <u>收盤平均</u> |
|-----------|------------------|------------------|------------------|
| 民國 114 年度 | USD\$1：NT\$33.21 | USD\$1：NT\$28.81 | USD\$1：NT\$31.18 |
| 民國 113 年度 | USD\$1：NT\$32.87 | USD\$1：NT\$30.87 | USD\$1：NT\$32.11 |
| 民國 112 年度 | USD\$1：NT\$32.49 | USD\$1：NT\$29.70 | USD\$1：NT\$31.15 |

泰金寶科技股份有限公司及子公司
合併資產負債表

(單位:元)

| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | |
|--------------|-------------------------|--------------------------|-------------------------|--------------------------|
| | 114 年 12 月 31 日 | | 113 年 12 月 31 日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 資產 | | | | |
| 流動資產 | | | | |
| 現金及約當現金 | \$ 231,982,357 | \$ 7,291,205,481 | \$ 171,556,217 | \$ 5,625,328,355 |
| 應收帳款及其他應收款 | 891,052,084 | 28,005,767,000 | 964,580,146 | 31,628,582,987 |
| 存貨淨額 | 518,869,607 | 16,308,071,748 | 458,691,377 | 15,040,490,252 |
| 預付貨款 | 15,482,073 | 486,601,554 | 10,830,513 | 355,132,521 |
| 其他金融資產-流動 | 1,965,971 | 61,790,469 | 1,353,956 | 44,396,217 |
| 其他流動資產 | 137,277,710 | 4,314,638,425 | 224,388,947 | 7,357,713,573 |
| 待出售非流動資產 | - | - | 13,452,983 | 441,123,313 |
| 流動資產小計 | <u>1,796,629,802</u> | <u>56,468,074,677</u> | <u>1,844,854,139</u> | <u>60,492,767,218</u> |
| 非流動資產 | | | | |
| 受限制銀行存款 | 122,325 | 3,844,675 | 118,259 | 3,877,713 |
| 其他金融資產-非流動 | 32,563 | 1,023,455 | 32,563 | 1,067,741 |
| 投資關聯企業淨額 | 67,656,018 | 2,126,428,646 | 66,964,797 | 2,195,775,694 |
| 不動產、廠房及設備淨額 | 495,830,822 | 15,583,962,735 | 484,813,044 | 15,897,019,713 |
| 使用權資產 | 13,342,787 | 419,363,795 | 15,336,288 | 502,876,883 |
| 遞延所得稅資產 | 2,253,534 | 70,828,574 | 4,759,629 | 156,068,235 |
| 淨確定福利資產-非流動 | 5,258,820 | 165,284,713 | 4,760,564 | 156,098,893 |
| 其他非流動資產 | 59,581,396 | 1,872,643,276 | 20,752,373 | 680,470,310 |
| 非流動資產小計 | <u>644,078,265</u> | <u>20,243,379,869</u> | <u>597,537,517</u> | <u>19,593,255,182</u> |
| 資產總計 | <u>\$ 2,440,708,067</u> | <u>\$ 76,711,454,546</u> | <u>\$ 2,442,391,656</u> | <u>\$ 80,086,022,400</u> |

註：上列民國114年度財務報表之所有資產、負債及股東權益科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有資產、負債及股東權益科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司及子公司
合併資產負債表(續)

(單位:元)

| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | |
|--|-------------------------|--------------------------|-------------------------|--------------------------|
| | 114 年 12 月 31 日 | | 113 年 12 月 31 日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 負債 | | | | |
| 流動負債 | | | | |
| 短期借款 | \$ 427,717,788 | \$ 13,443,170,077 | \$ 173,560,079 | \$ 5,691,034,990 |
| 應付帳款及其他應付款 | 941,483,323 | 29,590,820,842 | 1,062,795,055 | 34,849,049,853 |
| 一年內到期之長期借款 | 88,744,621 | 2,789,243,438 | - | - |
| 一年內到期之租賃負債 | 2,720,596 | 85,508,332 | 2,905,519 | 95,271,967 |
| 應付所得稅 | 6,052,797 | 190,239,410 | 3,492,575 | 114,521,534 |
| 其他金融負債-流動 | 686,077 | 21,563,400 | 106,399 | 3,488,823 |
| 其他流動負債 | 18,227,723 | 572,897,334 | 30,169,162 | 989,246,824 |
| 與待出售非流動資產 直接相關之負債 | - | - | 3,057,405 | 100,252,310 |
| 流動負債小計 | <u>1,485,632,925</u> | <u>46,693,442,833</u> | <u>1,276,086,194</u> | <u>41,842,866,301</u> |
| 非流動負債 | | | | |
| 銀行長期借款 | 137,193,985 | 4,312,006,949 | 351,408,253 | 11,522,676,616 |
| 租賃負債-非流動 | 10,727,243 | 337,157,247 | 12,014,747 | 393,963,554 |
| 其他長期借款-關係人 | - | - | 19,475,822 | 638,612,203 |
| 應計退休金負債 | 15,292,818 | 480,653,270 | 12,615,635 | 413,666,672 |
| 遞延所得稅負債 | 551,008 | 17,318,181 | 2,221,448 | 72,841,280 |
| 其他非流動負債 | 6,339,696 | 199,256,645 | 1,415,482 | 46,413,655 |
| 非流動負債小計 | <u>170,104,750</u> | <u>5,346,392,292</u> | <u>399,151,387</u> | <u>13,088,173,980</u> |
| 負債總計 | <u>1,655,737,675</u> | <u>52,039,835,125</u> | <u>1,675,237,581</u> | <u>54,931,040,281</u> |
| 股東權益 | | | | |
| 股本 | | | | |
| 核准股數為普通股 10,450,002,831股，每股面值泰 銖1元 | 307,334,363 | 9,659,519,029 | 307,334,363 | 10,077,493,763 |
| 發行股數為普通股 10,450,002,831股，每股面值泰 銖1元 | | | | |
| 普通股發行溢價 | 170,071,563 | 5,345,349,225 | 170,071,563 | 5,576,646,551 |
| 資本公積-股份基礎給付 | 15,119,880 | 475,217,828 | 12,590,025 | 412,826,920 |
| 資本公積-認列對子公司所有權 權益變動數 | 248,117 | 7,798,317 | 248,117 | 8,135,756 |
| 保留盈餘 | | | | |
| 法定盈餘公積 | 31,100,160 | 977,478,029 | 31,100,160 | 1,019,774,246 |
| 未分配盈餘 | 351,454,029 | 11,046,200,131 | 353,168,754 | 11,580,403,444 |
| 其他股東權益合計數 | (90,646,916) | (2,849,032,569) | (105,845,725) | (3,470,681,323) |
| 與待出售非流動資產 直接相關之權益 | - | - | (6,573,208) | (215,535,490) |
| 歸屬於母公司業主之權益合計 | <u>784,681,196</u> | <u>24,662,529,990</u> | <u>762,094,049</u> | <u>24,989,063,867</u> |
| 非控制權益 | 289,196 | 9,089,431 | 5,060,026 | 165,918,252 |
| 股東權益總計 | <u>784,970,392</u> | <u>24,671,619,421</u> | <u>767,154,075</u> | <u>25,154,982,119</u> |
| 負債及股東權益合計 | <u>\$ 2,440,708,067</u> | <u>\$ 76,711,454,546</u> | <u>\$ 2,442,391,656</u> | <u>\$ 80,086,022,400</u> |

註：上列民國114年度財務報表之所有資產、負債及股東權益科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有資產、負債及股東權益科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體資產負債表

(單位:元)

| | 個 體 財 | | 務 報 表 | |
|--------------|-------------------------|--------------------------|-------------------------|--------------------------|
| | 114 年 12 月 31 日 | | 113 年 12 月 31 日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 資產 | | | | |
| 流動資產 | | | | |
| 現金及約當現金 | \$ 14,322,767 | \$ 450,164,567 | \$ 29,526,616 | \$ 968,177,739 |
| 應收帳款及其他應收款 | 794,942,698 | 24,985,048,998 | 740,748,273 | 24,289,135,872 |
| 存貨淨額 | 438,164,117 | 13,771,498,197 | 352,992,348 | 11,574,619,091 |
| 預付貨款 | 14,682,455 | 461,469,561 | 9,913,149 | 325,052,156 |
| 其他流動資產 | 68,332,710 | 2,147,697,075 | 42,089,029 | 1,380,099,261 |
| 待出售非流動資產 | - | - | 35,309 | 1,157,782 |
| 流動資產小計 | <u>1,330,444,747</u> | <u>41,815,878,398</u> | <u>1,175,304,724</u> | <u>38,538,241,901</u> |
| 非流動資產 | | | | |
| 投資關聯企業淨額 | 65,478,944 | 2,058,003,210 | 64,337,182 | 2,109,616,198 |
| 投資子公司淨額 | 422,642,366 | 13,283,649,563 | 415,641,221 | 13,628,875,637 |
| 不動產、廠房及設備淨額 | 385,329,881 | 12,110,918,160 | 355,003,811 | 11,640,574,963 |
| 使用權資產 | 366,166 | 11,508,597 | 43,298 | 1,419,741 |
| 遞延所得稅資產 | 976,241 | 30,683,255 | 975,827 | 31,997,367 |
| 其他非流動資產 | 15,752,093 | 495,088,283 | 72,957 | 2,392,260 |
| 非流動資產小計 | <u>890,545,691</u> | <u>27,989,851,068</u> | <u>836,074,296</u> | <u>27,414,876,166</u> |
| 資產總計 | <u>\$ 2,220,990,438</u> | <u>\$ 69,805,729,466</u> | <u>\$ 2,011,379,020</u> | <u>\$ 65,953,118,067</u> |

註：上列民國114年度財務報表之所有資產、負債及股東權益科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有資產、負債及股東權益科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體資產負債表(續)

(單位:元)

| | 個 體 財 務 報 表 | | 113 年 12 月 31 日 | |
|--|-------------------------|--------------------------|-------------------------|--------------------------|
| | 114 年 12 月 31 日 | | 113 年 12 月 31 日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 負債 | | | | |
| 流動負債 | | | | |
| 短期借款 | \$ 365,951,337 | \$ 11,501,850,522 | \$ 136,410,843 | \$ 4,472,911,542 |
| 應付帳款及其他應付款 | 813,808,292 | 25,577,994,618 | 723,593,853 | 23,726,642,440 |
| 一年內到期之長期借款 | 88,744,621 | 2,789,243,438 | - | - |
| 一年內到期之租賃負債 | 376,684 | 11,839,178 | 49,114 | 1,610,448 |
| 應付所得稅 | 1,514,133 | 47,589,200 | 211,178 | 6,924,527 |
| 其他流動負債 | 1,427,986 | 44,881,600 | 2,958,922 | 97,023,052 |
| 與待出售非流動資產 直接相關之負債 | - | - | 561,144 | 18,399,912 |
| 流動負債小計 | <u>1,271,823,053</u> | <u>39,973,398,556</u> | <u>863,785,054</u> | <u>28,323,511,921</u> |
| 非流動負債 | | | | |
| 長期借款 | - | - | 214,517,621 | 7,034,032,793 |
| 租賃負債-非流動 | 36,391 | 1,143,769 | - | - |
| 應計退休金負債 | 12,627,366 | 396,878,113 | 10,504,397 | 344,439,178 |
| 採用權益法之投資貸餘-子公司 | <u>151,822,432</u> | <u>4,771,779,038</u> | <u>160,477,899</u> | <u>5,262,070,308</u> |
| 非流動負債小計 | <u>164,486,189</u> | <u>5,169,800,920</u> | <u>385,499,917</u> | <u>12,640,542,279</u> |
| 負債總計 | <u>1,436,309,242</u> | <u>45,143,199,476</u> | <u>1,249,284,971</u> | <u>40,964,054,200</u> |
| 股東權益 | | | | |
| 股本 | | | | |
| 核准股數為普通股 10,450,002,831股，每股面值泰 銖1元 | 307,334,363 | 9,659,519,029 | 307,334,363 | 10,077,493,763 |
| 發行股數為普通股 10,450,002,831股，每股面值泰 銖1元 | | | | |
| 普通股發行溢價 | 170,071,563 | 5,345,349,225 | 170,071,563 | 5,576,646,551 |
| 資本公積-股份基礎給付 | 15,119,880 | 475,217,828 | 12,590,025 | 412,826,920 |
| 資本公積-認列對子公司所有權權 益變動數 | 248,117 | 7,798,317 | 248,117 | 8,135,756 |
| 保留盈餘 | | | | |
| 法定盈餘公積 | 31,100,160 | 977,478,029 | 31,100,160 | 1,019,774,246 |
| 未分配盈餘 | 351,454,029 | 11,046,200,131 | 353,168,754 | 11,580,403,444 |
| 其他股東權益合計數 | (90,646,916) | (2,849,032,569) | (105,845,725) | (3,470,681,323) |
| 與待出售非流動資產 直接相關之權益 | - | - | (6,573,208) | (215,535,490) |
| 股東權益總計 | <u>784,681,196</u> | <u>24,662,529,990</u> | <u>762,094,049</u> | <u>24,989,063,867</u> |
| 負債及股東權益合計 | <u>\$ 2,220,990,438</u> | <u>\$ 69,805,729,466</u> | <u>\$ 2,011,379,020</u> | <u>\$ 65,953,118,067</u> |

註：上列民國114年度財務報表之所有資產、負債及股東權益科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有資產、負債及股東權益科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司及子公司
合併損益表
民國114年及113年1月1日至12月31日

(單位:元)

(除每股盈餘為元外)

| | 合 併 財 務 報 表 | | | |
|---------------|-------------------------|---------------------------|-------------------------|---------------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 收益 | | | | |
| 銷貨收入 | \$ 4,219,404,361 | \$ 132,615,879,066 | \$ 4,193,297,146 | \$ 137,498,213,417 |
| 服務收入 | 10,288,697 | 323,373,747 | 7,110,327 | 233,147,622 |
| 衍生工具評價利益 | 17,263,275 | 542,584,733 | - | - |
| 兌換收益 | - | - | 2,094,909 | 68,692,066 |
| 其他收入 | 7,780,232 | 244,532,692 | 7,328,157 | 240,290,269 |
| 收益小計 | <u>4,254,736,565</u> | <u>133,726,370,238</u> | <u>4,209,830,539</u> | <u>138,040,343,374</u> |
| 費用 | | | | |
| 銷貨成本 | (4,004,117,982) | (125,849,428,174) | (3,971,637,136) | (130,229,981,689) |
| 服務成本 | (9,410,636) | (295,776,290) | (6,468,179) | (212,091,589) |
| 推銷費用 | (18,649,637) | (586,158,091) | (18,780,679) | (615,818,464) |
| 管理費用 | (95,423,156) | (2,999,149,793) | (99,244,772) | (3,254,236,074) |
| 金融資產評價損失 | (3,236,437) | (101,721,215) | (4,093,487) | (134,225,440) |
| 衍生工具評價損失 | - | - | (13,735,006) | (450,370,847) |
| 兌換損失 | (25,088,629) | (788,535,609) | - | - |
| 其他費用 | (13,780,919) | (433,134,284) | - | - |
| 費用小計 | <u>(4,169,707,396)</u> | <u>(131,053,903,456)</u> | <u>(4,113,959,259)</u> | <u>(134,896,724,103)</u> |
| 營業淨利 | 85,029,169 | 2,672,466,782 | 95,871,280 | 3,143,619,271 |
| 投資關聯企業利益 | 1,916,454 | 60,234,149 | 6,760,185 | 221,666,466 |
| 利息收入 | 10,730,711 | 337,266,247 | 13,748,438 | 450,811,282 |
| 財務費用 | (24,277,860) | (763,053,140) | (32,347,489) | (1,060,674,164) |
| 稅前淨利 | 73,398,474 | 2,306,914,038 | 84,032,414 | 2,755,422,855 |
| 所得稅費用 | (11,914,114) | (374,460,603) | (11,216,050) | (367,774,279) |
| 本期淨利 | <u>\$ 61,484,360</u> | <u>\$ 1,932,453,435</u> | <u>\$ 72,816,364</u> | <u>\$ 2,387,648,576</u> |
| 淨利歸屬於： | | | | |
| 母公司業主 | \$ 62,200,517 | \$ 1,954,962,249 | \$ 73,945,438 | \$ 2,424,670,912 |
| 非控制權益 | (716,157) | (22,508,814) | (1,129,074) | (37,022,336) |
| | <u>\$ 61,484,360</u> | <u>\$ 1,932,453,435</u> | <u>\$ 72,816,364</u> | <u>\$ 2,387,648,576</u> |
| 基本每股盈餘 | | | | |
| 本期淨利 | <u>\$ 0.0060</u> | <u>\$ 0.19</u> | <u>\$ 0.0071</u> | <u>\$ 0.23</u> |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司及子公司
合併綜合損益表
民國114年及113年1月1日至12月31日

(單位:元)

| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | |
|------------------|-----------------|------------------|-----------------|------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 本期淨利 | \$ 61,484,360 | \$ 1,932,453,435 | \$ 72,816,364 | \$ 2,387,648,576 |
| 本期其他綜合損益 | | | | |
| 後續可能重分類至損益之項目 | | | | |
| 國外營運機構財務報表換算之 | | | | |
| 兌換差額 | 16,039,481 | 504,120,888 | (31,298,374) | (1,026,273,684) |
| 國外營運機構財務報表換算之 | | | | |
| 兌換差額重分類至損益 | 5,710,286 | 179,474,289 | - | - |
| 採用權益法認列關聯企業之 | | | | |
| 其他綜合損益之份額 | 22,250 | 699,318 | (120,971) | (3,966,639) |
| 後續可能重分類至損益之項目合計 | 21,772,017 | 684,294,495 | (31,419,345) | (1,030,240,323) |
| 不重分類至損益之項目 | | | | |
| 透過其他綜合損益按公允價值衡量之 | | | | |
| 權益工具未實現評價利益 | - | - | 352,706 | 11,565,230 |
| 精算損益 | (524,608) | (16,488,430) | 94,160 | 3,087,506 |
| 所得稅影響數 | (91,703) | (2,882,225) | (104,112) | (3,413,832) |
| 不重分類至損益之項目合計 | (616,311) | (19,370,655) | 342,754 | 11,238,904 |
| 本期其他綜合損益 | 21,155,706 | 664,923,840 | (31,076,591) | (1,019,001,419) |
| 本期綜合損益 | \$ 82,640,066 | \$ 2,597,377,275 | \$ 41,739,773 | \$ 1,368,647,157 |
| 綜合損益總額歸屬於： | | | | |
| 母公司業主 | \$ 83,356,223 | \$ 2,619,886,089 | \$ 42,868,847 | \$ 1,405,669,493 |
| 非控制權益 | (716,157) | (22,508,814) | (1,129,074) | (37,022,336) |
| | \$ 82,640,066 | \$ 2,597,377,275 | \$ 41,739,773 | \$ 1,368,647,157 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體損益表
民國114年及113年1月1日至12月31日

(單位:元)
(除每股盈餘為元外)

| | 個 體 財 | | 務 報 表 | |
|---------------|-------------------------|---------------------------|-------------------------|---------------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 收益 | | | | |
| 銷貨收入 | \$ 3,666,415,364 | \$ 115,235,434,891 | \$ 3,350,596,469 | \$ 109,866,058,219 |
| 衍生工具評價利益 | - | - | 15,859 | 520,017 |
| 兌換收益 | - | - | 1,528,484 | 50,118,990 |
| 其他收入 | 4,814,220 | 151,310,935 | 4,862,019 | 159,425,603 |
| 收益小計 | <u>3,671,229,584</u> | <u>115,386,745,826</u> | <u>3,357,002,831</u> | <u>110,076,122,829</u> |
| 費用 | | | | |
| 銷貨成本 | (3,535,498,531) | (111,120,718,829) | (3,261,200,000) | (106,934,748,000) |
| 推銷費用 | (4,130,105) | (129,809,200) | (3,922,515) | (128,619,267) |
| 管理費用 | (45,443,854) | (1,428,300,331) | (44,838,800) | (1,470,264,251) |
| 金融資產評價損失 | (2,006,990) | (63,079,696) | (2,212,435) | (72,545,745) |
| 衍生工具評價損失 | (942,018) | (29,607,626) | - | - |
| 兌換損失 | (7,202,487) | (226,374,167) | - | - |
| 費用小計 | <u>(3,595,223,985)</u> | <u>(112,997,889,849)</u> | <u>(3,312,173,750)</u> | <u>(108,606,177,263)</u> |
| 營業淨利 | 76,005,599 | 2,388,855,977 | 44,829,081 | 1,469,945,566 |
| 投資關聯企業利益 | 2,109,403 | 66,298,536 | 6,651,692 | 218,108,981 |
| 投資子公司利益 | 582,777 | 18,316,681 | 43,633,984 | 1,430,758,335 |
| 利息收入 | 106,766 | 3,355,655 | 1,860,473 | 61,004,910 |
| 財務費用 | (14,899,697) | (468,297,477) | (22,268,739) | (730,191,952) |
| 稅前淨利 | 63,904,848 | 2,008,529,372 | 74,706,491 | 2,449,625,840 |
| 所得稅費用 | (1,704,331) | (53,567,123) | (761,053) | (24,954,928) |
| 本期淨利 | <u>\$ 62,200,517</u> | <u>\$ 1,954,962,249</u> | <u>\$ 73,945,438</u> | <u>\$ 2,424,670,912</u> |
| 基本每股盈餘 | | | | |
| 本期淨利 | <u>\$ 0.0060</u> | <u>\$ 0.19</u> | <u>\$ 0.0071</u> | <u>\$ 0.23</u> |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體綜合損益表
民國114年及113年1月1日至12月31日

(單位:元)

| | 個 體 財 務 報 表 | | 個 體 財 務 報 表 | |
|-----------------|----------------------|-------------------------|----------------------|-------------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 本期淨利 | \$ 62,200,517 | \$ 1,954,962,249 | \$ 73,945,438 | \$ 2,424,670,912 |
| 本期其他綜合損益 | | | | |
| 後續可能重分類至損益之項目 | | | | |
| 採用權益法認列關聯企業之 | | | | |
| 其他綜合損益之份額 | 30,330 | 953,272 | (118,326) | (3,879,910) |
| 採用權益法認列子公司之 | | | | |
| 其他綜合損益之份額 | 15,168,479 | 476,745,295 | (31,301,019) | (1,026,360,413) |
| 採用權益法認列子公司之 | | | | |
| 其他綜合損益之份額重分類至損益 | <u>6,573,208</u> | <u>206,595,927</u> | <u>-</u> | <u>-</u> |
| 後續可能重分類至損益之項目合計 | <u>21,772,017</u> | <u>684,294,494</u> | <u>(31,419,345)</u> | <u>(1,030,240,323)</u> |
| 不重分類至損益之項目 | | | | |
| 採用權益法認列子公司之 | | | | |
| 其他綜合損益之份額 | 211,690 | 6,653,417 | 1,047,959 | 34,362,575 |
| 精算損益 | (736,298) | (23,141,846) | (601,093) | (19,709,839) |
| 所得稅影響數 | (91,703) | (2,882,225) | (104,112) | (3,413,832) |
| 不重分類至損益之項目合計 | <u>(616,311)</u> | <u>(19,370,654)</u> | <u>342,754</u> | <u>11,238,904</u> |
| 本期其他綜合損益 | <u>21,155,706</u> | <u>664,923,840</u> | <u>(31,076,591)</u> | <u>(1,019,001,419)</u> |
| 本期綜合損益 | <u>\$ 83,356,223</u> | <u>\$ 2,619,886,089</u> | <u>\$ 42,868,847</u> | <u>\$ 1,405,669,493</u> |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰全寶科技股份有限公司及子公司

合併權益變動表

民國114年及113年1月1日至12月31日

(單位:美金元)

| | 合 併 財 務 報 表 | | | | | | | | | | | | | |
|----------------------------|----------------|----------------|---------------|-------------|---------------|----------------|-----------------|---------------|-----------------|------------------|-------------------|----------------|--------------|----------------|
| | 其 他 股 東 權 益 | | | | | | | | | | | | | 合 計 |
| | 其 他 綜 合 損 益 | | | | | | | | | | | | | |
| | 透過其他綜合損益 | | | | | | | | | | | | | |
| 股 本 | 普 通 股 | 資 本 公 積- | 資 本 公 積- | 保 留 盈 餘 | 保 留 盈 餘 | 未 分 配 盈 餘 | 國 外 營 理 機 構 | 採 用 權 益 法 認 列 | 按 公 允 價 值 衡 量 之 | 其 他 股 東 | 與 待 出 售 非 流 動 資 產 | 歸 屬 於 母 公 司 | 非 控 制 權 益 | 合 計 |
| | 發 行 溢 價 | 股 份 基 礎 給 付 | 認 列 對 子 公 司 所 | 法 定 盈 餘 公 積 | 未 分 配 盈 餘 | 未 分 配 盈 餘 | 之 兒 損 差 額 | 關 聯 企 業 之 其 他 | 金 融 資 產 未 實 現 | 權 益 組 成 | 直 接 相 關 之 權 益 | 業 主 之 權 益 合 計 | 非 控 制 權 益 | 合 計 |
| 113年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 10,814,997 | \$ 257,238 | \$ 31,100,160 | \$ 322,002,366 | (\$ 74,735,902) | (\$ 858,723) | (\$ 5,841,823) | (\$ 81,436,448) | \$ - | \$ 760,144,239 | \$ 6,184,879 | \$ 766,329,118 |
| 本期淨利 | - | - | - | - | - | 73,945,438 | - | - | - | - | - | 73,945,438 | (1,129,074) | 72,816,364 |
| 本期其他綜合損益 | - | - | - | - | - | (9,952) | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | (31,076,591) | - | (31,076,591) |
| 本期綜合損益總額 | - | - | - | - | - | 73,935,486 | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | 42,868,847 | (1,129,074) | 41,739,773 |
| 發放現金股利 | - | - | - | - | - | (42,684,944) | - | - | - | - | - | (42,684,944) | - | (42,684,944) |
| 股份基礎給付交易 | - | - | 1,775,028 | - | - | - | - | - | - | - | - | 1,775,028 | - | 1,775,028 |
| 認列對子公司所有權權益變動數 | - | - | - | (9,121) | - | - | - | - | - | - | - | (9,121) | 4,221 | (4,900) |
| 處分透過其他綜合損益按 公允價值衡量之金融資產 | - | - | - | - | - | (84,154) | - | - | 84,154 | 84,154 | - | - | - | - |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | 6,573,208 | - | - | 6,573,208 | (6,573,208) | - | - | - |
| 113年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 99,461,068) | (\$ 979,694) | (\$ 5,404,963) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 | \$ 5,060,026 | \$ 767,154,075 |
| 114年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 99,461,068) | (\$ 979,694) | (\$ 5,404,963) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 | \$ 5,060,026 | \$ 767,154,075 |
| 本期淨利 | - | - | - | - | - | 62,200,517 | - | - | - | - | - | 62,200,517 | (716,157) | 61,484,360 |
| 本期其他綜合損益 | - | - | - | - | - | (616,311) | 16,039,481 | 22,250 | - | 16,061,731 | 5,710,286 | 21,155,706 | - | 21,155,706 |
| 本期綜合損益總額 | - | - | - | - | - | 61,584,206 | 16,039,481 | 22,250 | - | 16,061,731 | 5,710,286 | 83,356,223 | (716,157) | 82,640,066 |
| 發放現金股利 | - | - | - | - | - | (63,298,931) | - | - | - | - | - | (63,298,931) | - | (63,298,931) |
| 股份基礎給付交易 | - | - | 2,529,855 | - | - | - | - | - | - | - | - | 2,529,855 | - | 2,529,855 |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | (862,922) | - | - | (862,922) | 862,922 | - | - | - |
| 認列對子公司所有權權益變動數 | - | - | - | - | - | - | - | - | - | - | - | - | (4,054,673) | (4,054,673) |
| 114年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 15,119,880 | \$ 248,117 | \$ 31,100,160 | \$ 351,454,029 | (\$ 84,284,509) | (\$ 957,444) | (\$ 5,404,963) | (\$ 90,646,916) | \$ - | \$ 784,681,196 | \$ 289,196 | \$ 784,970,392 |

美全寶科技股份有限公司及子公司
合併權益變動表(續)
民國114年及113年1月1日至12月31日

(單位:新臺幣元)

| | 合 併 財 務 報 表 | | | | | | | | | | | | | |
|------------------------------|-------------------|------------------|----------------|-----------------------------|------------------|-------------------|---------------------|-----------------------------|-------------------|--------------------|---------------------------------|---------------------------|----------------|-------------------|
| | 其 他 股 東 權 益 | | | | | | | | | | | | | 合 計 |
| | 其 他 綜 合 損 益 | | | | | | | | | | | | | |
| | 透過其他綜合損益 | | | | | | | | | | | | | |
| 國外營運機構 採用權益法認列 按公允價值衡量之 其他股東 | | | | | | | | | | | | | | |
| | 普 通 股 | 資 本 公 積 - | 資 本 公 積 - | 保 留 盈 餘 | 國 外 營 運 機 構 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 | 採 用 權 益 法 認 列 |
| | 股 本 | 發 行 溢 價 | 資 份 基 礎 給 付 | 認 列 對 子 公 司 所 有 權 權 益 變 動 數 | 法 定 盈 餘 公 積 | 未 分 配 盈 餘 | 財 務 報 表 換 算 之 差 異 額 | 關 聯 企 業 之 其 他 綜 合 損 益 之 份 額 | 金 融 資 產 未 實 現 損 失 | 權 益 組 成 項 目 合 計 | 與 待 出 售 非 流 動 資 產 直 接 相 關 之 權 益 | 歸 屬 於 母 公 司 業 主 之 權 益 合 計 | 非 控 制 權 益 | 合 計 |
| 113年1月1日餘額 | \$ 10,077,493,763 | \$ 5,576,646,551 | \$ 354,623,752 | \$ 8,434,834 | \$ 1,019,774,246 | \$ 10,558,457,581 | (\$ 2,450,590,226) | (\$ 28,157,527) | (\$ 191,553,377) | (\$ 2,670,301,130) | \$ - | \$ 24,925,129,597 | \$ 202,802,182 | \$ 25,127,931,779 |
| 本期淨利 | - | - | - | - | - | 2,424,670,912 | - | - | - | - | - | 2,424,670,912 | (37,022,336) | 2,387,648,576 |
| 本期其他綜合損益 | - | - | - | - | - | (326,326) | (1,026,273,684) | (3,966,639) | 11,565,230 | (1,018,675,093) | - | (1,019,001,410) | - | (1,019,001,410) |
| 本期綜合損益總額 | - | - | - | - | - | 2,424,344,586 | (1,026,273,684) | (3,966,639) | 11,565,230 | (1,018,675,093) | - | 1,405,669,493 | (37,022,336) | 1,368,647,157 |
| 發放現金股利 | - | - | - | - | - | (1,399,639,313) | - | - | - | - | - | (1,399,639,313) | - | (1,399,639,313) |
| 股份基礎給付交易 | - | - | 58,203,168 | - | - | - | - | - | - | - | - | 58,203,168 | - | 58,203,168 |
| 認列對子公司所有權權益變動數 | - | - | - | (299,078) | - | - | - | - | - | - | - | (299,078) | 138,406 | (160,672) |
| 處分透過其他綜合損益按公允價值衡量之金融資產 | - | - | - | - | - | (2,759,410) | - | - | 2,759,410 | 2,759,410 | - | - | - | - |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | 215,535,490 | - | - | 215,535,490 | (215,535,490) | - | - | - |
| 113年12月31日餘額 | \$ 10,077,493,763 | \$ 5,576,646,551 | \$ 412,826,920 | \$ 8,135,756 | \$ 1,019,774,246 | \$ 11,580,403,444 | (\$ 3,261,328,420) | (\$ 32,124,166) | (\$ 177,228,737) | (\$ 3,470,681,323) | (\$ 215,535,490) | \$ 24,989,063,867 | \$ 165,918,252 | \$ 25,154,982,119 |
| 114年1月1日餘額 | \$ 9,659,519,029 | \$ 5,345,349,225 | \$ 395,704,486 | \$ 7,798,317 | \$ 977,478,029 | \$ 11,100,093,938 | (\$ 3,126,061,367) | (\$ 30,791,783) | (\$ 169,877,987) | (\$ 3,326,731,137) | (\$ 206,595,927) | \$ 23,952,615,960 | \$ 159,036,617 | \$ 24,111,652,577 |
| 本期淨利 | - | - | - | - | - | 1,954,962,249 | - | - | - | - | - | 1,954,962,249 | (22,508,814) | 1,932,453,435 |
| 本期其他綜合損益 | - | - | - | - | - | (19,370,655) | 504,120,888 | 699,318 | - | 504,820,206 | 179,474,289 | 664,923,840 | - | 664,923,840 |
| 本期綜合損益總額 | - | - | - | - | - | 1,935,591,594 | 504,120,888 | 699,318 | - | 504,820,206 | 179,474,289 | 2,619,886,089 | (22,508,814) | 2,597,377,275 |
| 發放現金股利 | - | - | - | - | - | (1,989,485,401) | - | - | - | - | - | (1,989,485,401) | - | (1,989,485,401) |
| 股份基礎給付交易 | - | - | 79,513,342 | - | - | - | - | - | - | - | - | 79,513,342 | - | 79,513,342 |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | (27,121,638) | - | - | (27,121,638) | 27,121,638 | - | - | - |
| 認列對子公司所有權權益變動數 | - | - | - | - | - | - | - | - | - | - | - | - | (127,438,372) | (127,438,372) |
| 114年12月31日餘額 | \$ 9,659,519,029 | \$ 5,345,349,225 | \$ 475,217,828 | \$ 7,798,317 | \$ 977,478,029 | \$ 11,046,200,131 | (\$ 2,649,062,117) | (\$ 30,092,465) | (\$ 169,877,987) | (\$ 2,849,032,569) | \$ - | \$ 24,662,529,990 | \$ 9,089,431 | \$ 24,671,619,421 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
 上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體權益變動表
 民國114年及113年1月1日至12月31日

(單位:美金元)

| | 個 體 財 務 報 表 | | | | | | | | | | |
|----------------------------|----------------|----------------|---------------|------------|---------------|----------------|------------------|-----------------|------------------|----------------|-------------------|
| | | | | | | | 其 他 股 東 權 益 | | | | |
| | | | | | | | 其 他 綜 合 損 益 | | | | |
| | | | | | | | 採 用 權 益 法 | 透 過 其 他 綜 合 損 益 | 其 他 股 東 | | 與 待 出 售 非 流 動 資 產 |
| | | | | | | 認 列 關 聯 企 業 | 按 公 允 價 值 衡 量 之 | 權 益 組 成 | | 金 融 資 產 未 實 現 | 與 待 出 售 非 流 動 資 產 |
| | | | | | | 及 子 公 司 之 其 他 | 金 融 資 產 未 實 現 | 權 益 組 成 | | 金 融 資 產 未 實 現 | 與 待 出 售 非 流 動 資 產 |
| | | | | | | 綜 合 損 益 之 份 額 | 評 價 損 失 | 項 目 合 計 | 項 目 合 計 | 項 目 合 計 | 項 目 合 計 |
| | | | | | | 保 留 盈 餘 | 保 留 盈 餘 | | 保 留 盈 餘 | | 合 計 |
| | | | | | | 股 本 | 普 通 股 | 資 本 公 積 - | 資 本 公 積 - | 資 本 公 積 - | |
| | | | | | | 發 行 溢 價 | 發 行 溢 價 | 發 行 溢 價 | 發 行 溢 價 | 發 行 溢 價 | |
| | | | | | | 股 份 基 礎 給 付 | 股 份 基 礎 給 付 | 股 份 基 礎 給 付 | 股 份 基 礎 給 付 | 股 份 基 礎 給 付 | |
| | | | | | | 認 列 對 子 公 司 所 | 認 列 對 子 公 司 所 | 認 列 對 子 公 司 所 | 認 列 對 子 公 司 所 | 認 列 對 子 公 司 所 | |
| | | | | | | 有 權 權 益 變 動 數 | 有 權 權 益 變 動 數 | 有 權 權 益 變 動 數 | 有 權 權 益 變 動 數 | 有 權 權 益 變 動 數 | |
| | | | | | | 法 定 盈 餘 公 積 | 法 定 盈 餘 公 積 | 法 定 盈 餘 公 積 | 法 定 盈 餘 公 積 | 法 定 盈 餘 公 積 | |
| | | | | | | 未 分 配 盈 餘 | 未 分 配 盈 餘 | 未 分 配 盈 餘 | 未 分 配 盈 餘 | 未 分 配 盈 餘 | |
| 113年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 10,814,997 | \$ 257,238 | \$ 31,100,160 | \$ 322,002,366 | (\$ 77,594,625) | (\$ 3,841,823) | (\$ 81,436,448) | \$ - | \$ 760,144,239 |
| 本期淨利 | - | - | - | - | - | 73,945,438 | - | - | - | - | 73,945,438 |
| 本期其他綜合損益 | - | - | - | - | - | (9,952) | (31,066,639) | - | (31,066,639) | - | (31,076,591) |
| 本期綜合損益總額 | - | - | - | - | - | 73,935,486 | (31,066,639) | - | (31,066,639) | - | 42,868,847 |
| 發放現金股利 | - | - | - | - | - | (42,684,944) | - | - | - | - | (42,684,944) |
| 股份基礎給付交易 | - | - | 1,775,028 | - | - | - | - | - | - | - | 1,775,028 |
| 認列對子公司所有權權益變動數 | - | - | - | (9,121) | - | - | - | - | - | - | (9,121) |
| 處分透過其他綜合損益按 公允價值衡量之金融資產 | - | - | - | - | - | (84,154) | 84,154 | - | 84,154 | - | - |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | 6,573,208 | - | 6,573,208 | (6,573,208) | - |
| 113年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 102,003,902) | (\$ 3,841,823) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 |
| 114年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 102,003,902) | (\$ 3,841,823) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 |
| 本期淨利 | - | - | - | - | - | 62,200,517 | - | - | - | - | 62,200,517 |
| 本期其他綜合損益 | - | - | - | - | - | (616,311) | 15,198,809 | - | 15,198,809 | 6,573,208 | 21,155,706 |
| 本期綜合損益總額 | - | - | - | - | - | 61,584,206 | 15,198,809 | - | 15,198,809 | 6,573,208 | 83,356,223 |
| 發放現金股利 | - | - | - | - | - | (63,298,931) | - | - | - | - | (63,298,931) |
| 股份基礎給付交易 | - | - | 2,529,855 | - | - | - | - | - | - | - | 2,529,855 |
| 114年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 15,119,880 | \$ 248,117 | \$ 31,100,160 | \$ 351,454,029 | (\$ 86,805,093) | (\$ 3,841,823) | (\$ 90,646,916) | \$ - | \$ 784,681,196 |

泰金寶科技股份有限公司
個體權益變動表(續)
民國114年及113年1月1日至12月31日

(單位:新臺幣元)

| | 個 體 財 務 報 表 | | | | | | | | | | |
|----------------------------|-------------------|------------------|--------------------------|---|------------------|-------------------|--------------------|------------------|--------------------|------------------|------------------------------------|
| | | | | | | | 其 他 股 東 權 益 | | | | |
| | | | | | | | 其 他 綜 合 損 益 | | | | |
| | 股 本 | 普 通 股 發 行 溢 價 | 資 本 公 積 - 股 份 基 礎 給 付 | 資 本 公 積 - 認 列 對 子 公 司 所 有 權 權 益 變 動 數 | 保 留 盈 餘 | | 採 用 權 益 法 | 透 過 其 他 綜 合 損 益 | 其 他 股 東 | | 與 待 出 售 非 流 動 資 產 直 接 相 關 之 權 益 |
| 法 定 盈 餘 公 積 | | | | | 未 分 配 盈 餘 | 認 列 關 聯 企 業 | 按 公 允 價 值 衡 量 之 | 權 益 組 成 | | | |
| | | | | | | 及 子 公 司 之 其 他 | 金 融 資 產 未 實 現 | 項 目 合 計 | | | |
| | | | | | | 綜 合 損 益 之 份 額 | 評 價 損 失 | | | | |
| 113年1月1日餘額 | \$ 10,077,493,763 | \$ 5,576,646,551 | \$ 354,623,752 | \$ 8,434,834 | \$ 1,019,774,246 | \$ 10,558,457,581 | (\$ 2,544,327,754) | (\$ 125,973,376) | (\$ 2,670,301,130) | \$ - | \$ 24,925,129,597 |
| 本期淨利 | - | - | - | - | - | 2,424,670,912 | - | - | - | - | 2,424,670,912 |
| 本期其他綜合損益 | - | - | - | - | - | (326,326) | (1,018,675,093) | - | (1,018,675,093) | - | (1,019,001,419) |
| 本期綜合損益總額 | - | - | - | - | - | 2,424,344,586 | (1,018,675,093) | - | (1,018,675,093) | - | 1,405,669,493 |
| 發放現金股利 | - | - | - | - | - | (1,399,639,313) | - | - | - | - | (1,399,639,313) |
| 股份基礎給付交易 | - | - | 58,203,168 | - | - | - | - | - | - | - | 58,203,168 |
| 認列對子公司所有權權益變動數 | - | - | - | (299,078) | - | - | - | - | - | - | (299,078) |
| 處分透過其他綜合損益按 公允價值衡量之金融資產 | - | - | - | - | - | (2,759,410) | 2,759,410 | - | 2,759,410 | - | - |
| 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | 215,535,490 | - | 215,535,490 | (215,535,490) | - |
| 113年12月31日餘額 | \$ 10,077,493,763 | \$ 5,576,646,551 | \$ 412,826,920 | \$ 8,135,756 | \$ 1,019,774,246 | \$ 11,580,403,444 | (\$ 3,344,707,947) | (\$ 125,973,376) | (\$ 3,470,681,323) | (\$ 215,535,490) | \$ 24,989,063,867 |
| 114年1月1日餘額 | \$ 9,659,519,029 | \$ 5,345,349,225 | \$ 395,704,486 | \$ 7,798,317 | \$ 977,478,029 | \$ 11,100,093,938 | (\$ 3,205,982,641) | (\$ 120,748,496) | (\$ 3,326,731,137) | (\$ 206,595,927) | \$ 23,952,615,960 |
| 本期淨利 | - | - | - | - | - | 1,954,962,249 | - | - | - | - | 1,954,962,249 |
| 本期其他綜合損益 | - | - | - | - | - | (19,370,655) | 477,698,568 | - | 477,698,568 | 206,595,927 | 664,923,840 |
| 本期綜合損益總額 | - | - | - | - | - | 1,935,591,594 | 477,698,568 | - | 477,698,568 | 206,595,927 | 2,619,886,089 |
| 發放現金股利 | - | - | - | - | - | (1,989,485,401) | - | - | - | - | (1,989,485,401) |
| 股份基礎給付交易 | - | - | 79,513,342 | - | - | - | - | - | - | - | 79,513,342 |
| 114年12月31日餘額 | \$ 9,659,519,029 | \$ 5,345,349,225 | \$ 475,217,828 | \$ 7,798,317 | \$ 977,478,029 | \$ 11,046,200,131 | (\$ 2,728,284,073) | (\$ 120,748,496) | (\$ 2,849,032,569) | \$ - | \$ 24,662,529,990 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司及子公司
合併現金流量表
民國114年及113年1月1日至12月31日

(單位:元)

| | 合 併 財 務 報 表 | | | |
|-------------------|-----------------|------------------|-----------------|------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 營業活動之現金流量 | | | | |
| 稅前淨利 | \$ 73,398,474 | \$ 2,306,914,038 | \$ 84,032,414 | \$ 2,755,422,855 |
| 稅前調整項目 | | | | |
| 折舊費用 | 63,480,593 | 1,995,195,038 | 70,951,051 | 2,326,484,962 |
| 非金融資產減損失 | 395,389 | 12,427,076 | 322,495 | 10,574,611 |
| 預期信用(回升利益)減損損失 | (344,066) | (10,813,994) | 643,621 | 21,104,333 |
| 存貨(回升利益)跌價損失 | (6,375,014) | (200,366,690) | 1,090,342 | 35,752,314 |
| 處分投資損失 | 555,153 | 17,448,459 | - | - |
| 處分不動產、廠房及設備損失(利益) | 3,244,878 | 101,986,516 | (1,770,254) | (58,046,629) |
| 租賃修改及終止損失(利益) | 13,458 | 422,985 | (223,798) | (7,338,336) |
| 投資關聯企業利益 | (1,916,454) | (60,234,149) | (6,760,185) | (221,666,466) |
| 員工福利費用 | 1,811,935 | 56,949,117 | 1,685,658 | 55,272,726 |
| 股份基礎給付交易 | 2,529,855 | 79,513,343 | 1,775,028 | 58,203,168 |
| 未實現衍生工具評價利益 | (1,058,991) | (33,284,087) | (301,378) | (9,882,185) |
| 未實現兌換損失(利益) | 1,699,921 | 53,428,517 | (179,102) | (5,872,755) |
| 利息收入 | (10,730,711) | (337,266,247) | (13,748,438) | (450,811,282) |
| 利息費用 | 23,416,709 | 735,987,163 | 30,768,701 | 1,008,905,706 |
| 小計 | 150,121,129 | 4,718,307,085 | 168,286,155 | 5,518,103,022 |
| 營業資產(增加)減少 | | | | |
| 應收帳款及其他應收款 | 79,861,591 | 2,510,049,805 | (66,537,340) | (2,181,759,379) |
| 存貨淨額 | (53,952,371) | (1,695,723,021) | (14,465,389) | (474,320,105) |
| 預付貨款 | (4,651,560) | (146,198,531) | 3,015,672 | 98,883,885 |
| 其他流動資產 | 53,664,925 | 1,686,688,593 | (11,772,142) | (386,008,536) |
| 營業負債增加(減少) | | | | |
| 應付帳款及其他應付款 | (124,596,447) | (3,916,066,329) | 181,872,827 | 5,963,609,997 |
| 其他流動負債 | (11,888,833) | (373,666,021) | (8,169,593) | (267,880,954) |
| 應計退休金負債 | (253,075) | (7,954,147) | (234,823) | (7,699,846) |
| 其他非流動負債 | 4,924,214 | 154,768,046 | (284,723) | (9,336,067) |
| 營業活動之現金流入 | 93,229,573 | 2,930,205,480 | 251,710,644 | 8,253,592,017 |
| 收取之利息 | 10,730,711 | 337,266,247 | 13,748,438 | 450,811,282 |
| 本期支付所得稅 | (8,609,941) | (270,610,446) | (3,758,591) | (123,244,199) |
| 營業活動之淨現金流入 | 95,350,343 | 2,996,861,281 | 261,700,491 | 8,581,159,100 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司及子公司
合併現金流量表(續)
民國114年及113年1月1日至12月31日

(單位:元)

| | 合 併 財 | | 務 報 表 | |
|-----------------------|-----------------|-------------------|-----------------|-------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 投資活動之現金流量 | | | | |
| 定期存款減少 | \$ 1,026,654 | \$ 32,267,735 | \$ 2,361,884 | \$ 77,446,176 |
| 受限制存款減少 | 763 | 23,981 | 174,607 | 5,725,364 |
| 處分關聯企業投資收現數 | 34,885 | 1,096,436 | - | - |
| 處分子公司收現數 | 5,947,677 | 186,935,488 | - | - |
| 對子公司之收購 | - | - | (4,900) | (160,671) |
| 自關聯企業股利收入收現數 | 1,247,484 | 39,208,422 | 253,204 | 8,302,559 |
| 處分股權投資收現數 | - | - | 1,802,977 | 59,119,616 |
| 購置不動產、廠房及設備 | (82,509,252) | (2,593,265,791) | (47,581,992) | (1,560,213,518) |
| 出售不動產、廠房及設備價款 | 7,322,136 | 230,134,734 | 14,030,629 | 460,064,325 |
| 其他非流動資產(增加)減少 | (3,974,405) | (124,915,549) | 657,388 | 21,555,753 |
| 投資活動之淨現金流出 | (70,904,058) | (2,228,514,544) | (28,306,203) | (928,160,396) |
| 籌資活動之現金流量 | | | | |
| 短期借款增加(減少) | 253,108,486 | 7,955,199,715 | (192,888,680) | (6,324,819,817) |
| 舉借銀行長期借款 | 523,586,655 | 16,456,328,567 | 142,175,603 | 4,661,938,022 |
| 舉借其他長期借款-關係人 | - | - | 19,533,884 | 640,516,056 |
| 長期借款償還-關聯企業 | (19,664,855) | (618,066,393) | - | - |
| 長期借款償還 | (649,401,290) | (20,410,682,545) | (210,017,947) | (6,886,488,482) |
| 租賃本金償還 | (4,613,241) | (144,994,165) | (4,568,945) | (149,815,707) |
| 利息支付數 | (23,379,857) | (734,828,905) | (31,802,912) | (1,042,817,483) |
| 發放現金股利 | (63,298,931) | (1,989,485,401) | (42,684,944) | (1,399,639,314) |
| 籌資活動之淨現金流入(流出) | 16,336,967 | 513,470,873 | (320,253,941) | (10,501,126,725) |
| 分類至待出售非流動資產之現金及約當現金 | - | - | (4,522,091) | (148,279,364) |
| 匯率影響數 | 19,642,888 | 617,375,970 | (31,752,885) | (1,041,177,100) |
| 本期現金及約當現金增加(減少) | 60,426,140 | 1,899,193,580 | (123,134,629) | (4,037,584,485) |
| 期初現金及約當現金餘額 | 171,556,217 | 5,392,011,901 | 294,690,846 | 9,662,912,840 |
| 期末現金及約當現金餘額 | \$ 231,982,357 | \$ 7,291,205,481 | \$ 171,556,217 | \$ 5,625,328,355 |
| 現金流量資訊之補充揭露 | | | | |
| 未動用現金支付項目 | | | | |
| 購置不動產、廠房及設備尚未支付數 | \$ 4,455,700 | \$ 140,042,651 | \$ 2,136,403 | \$ 70,052,654 |
| 使用權資產增加數 | 1,602,245 | 50,358,560 | 3,447,279 | 113,036,278 |
| 租賃修改及終止致使用權資產增加(減少)數 | 163,022 | 5,123,781 | (639,178) | (20,958,647) |
| 租賃修改及終止致租賃負債增加(減少)數 | 176,480 | 5,546,766 | (862,976) | (28,296,983) |
| 出售不動產、廠房及設備尚未收現數 | 6,369,194 | 200,183,767 | 530,878 | 17,407,490 |
| 資產轉列至待出售非流動資產 | - | - | 13,452,983 | 441,123,313 |
| 負債轉列至與待出售非流動資產直接相關之負債 | - | - | 3,057,405 | 100,252,310 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體現金流量表
民國114年及113年1月1日至12月31日

(單位:元)

| | 個 體 財 | | 務 報 表 | |
|-------------------|-----------------|------------------|-----------------|------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 營業活動之現金流量 | | | | |
| 稅前淨利 | \$ 63,904,848 | \$ 2,008,529,372 | \$ 74,706,491 | \$ 2,449,625,840 |
| 稅前調整項目 | | | | |
| 折舊費用 | 38,242,703 | 1,201,968,155 | 38,732,849 | 1,270,050,119 |
| 預期信用(回升利益)減損損失 | (411,911) | (12,946,363) | 645,192 | 21,155,846 |
| 非金融資產減損損失 | - | - | 27,585 | 904,512 |
| 存貨(回升利益)跌價損失 | (4,100,591) | (128,881,575) | 4,524,289 | 148,351,436 |
| 處分子公司損失 | 555,153 | 17,448,459 | - | - |
| 子公司清算損失 | 72,928 | 2,292,127 | - | - |
| 處分不動產、廠房及設備損失(利益) | 140,072 | 4,402,463 | (901,345) | (29,555,103) |
| 投資關聯企業利益 | (2,109,403) | (66,298,536) | (6,651,692) | (218,108,981) |
| 投資子公司利益 | (582,777) | (18,316,681) | (43,633,984) | (1,430,758,335) |
| 員工福利費用 | 1,445,538 | 45,433,259 | 1,144,962 | 37,543,304 |
| 未實現兌換損失 | 2,027,807 | 63,733,974 | 818,589 | 26,841,534 |
| 利息收入 | (106,766) | (3,355,655) | (1,860,473) | (61,004,910) |
| 利息費用 | 14,335,087 | 450,551,784 | 20,860,548 | 684,017,369 |
| 小計 | 113,412,688 | 3,564,560,783 | 88,413,011 | 2,899,062,631 |
| 營業資產(增加)減少 | | | | |
| 應收帳款及其他應收款 | (53,751,689) | (1,689,415,585) | 25,460,751 | 834,858,025 |
| 存貨淨額 | (81,071,178) | (2,548,067,125) | (48,712,864) | (1,597,294,811) |
| 預付貨款 | (4,769,306) | (149,899,288) | 3,813,098 | 125,031,483 |
| 其他流動資產 | (40,688,191) | (1,278,829,843) | 14,590,853 | 478,434,070 |
| 營業負債增加(減少) | | | | |
| 應付帳款及其他應付款 | 87,677,634 | 2,755,708,037 | 139,923,574 | 4,588,093,991 |
| 其他流動負債 | (1,583,548) | (49,770,913) | 150,287 | 4,927,912 |
| 應計退休金負債 | (58,867) | (1,850,190) | (114,308) | (3,748,159) |
| 營業活動之現金流入 | 19,167,543 | 602,435,876 | 223,524,402 | 7,329,365,142 |
| 收取之利息 | 106,766 | 3,355,655 | 1,566,035 | 51,350,288 |
| 本期支付所得稅 | (400,338) | (12,582,622) | (432,191) | (14,171,544) |
| 營業活動之淨現金流入 | 18,873,971 | 593,208,909 | 224,658,246 | 7,366,543,886 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

泰金寶科技股份有限公司
個體現金流量表(續)
民國114年及113年1月1日至12月31日

(單位:元)

| | 個 體 財 | | 務 報 表 | |
|-----------------------|-----------------|------------------|-----------------|-------------------|
| | 114年1月1日至12月31日 | | 113年1月1日至12月31日 | |
| | 美 金 | 新 臺 幣 | 美 金 | 新 臺 幣 |
| 投資活動之現金流量 | | | | |
| 投資子公司現金支付數 | \$ - | \$ - | (\$ 10,000,000) | (\$ 327,900,000) |
| 對子公司之收購 | - | - | (4,900) | (160,671) |
| 處分關聯企業投資收現數 | 34,885 | 1,096,436 | - | - |
| 處分子公司收現數 | 5,947,677 | 186,935,488 | - | - |
| 子公司資本返還收現數 | 2,179,342 | 68,496,719 | - | - |
| 子公司清算退回股款 | - | - | 1,189,545 | 39,005,181 |
| 關係人長期資金融通款收回數 | - | - | 7,500,000 | 245,925,000 |
| 利息收入收現數 | - | - | 1,879,005 | 61,612,574 |
| 自子公司股利收入收現數 | - | - | 55,743,937 | 1,827,843,694 |
| 自關聯企業股利收入收現數 | 997,973 | 31,366,291 | - | - |
| 購置不動產、廠房及設備 | (69,795,406) | (2,193,669,610) | (37,633,304) | (1,233,996,038) |
| 出售不動產、廠房及設備價款 | 3,019,263 | 94,895,436 | 7,675,511 | 251,680,006 |
| 其他非流動資產增加 | (1,712) | (53,808) | (49,897) | (1,636,123) |
| 投資活動之淨現金(流出)流入 | (57,617,978) | (1,810,933,048) | 26,299,897 | 862,373,623 |
| 籌資活動之現金流量 | | | | |
| 短期借款增加(減少) | 228,325,397 | 7,176,267,228 | (71,483,208) | (2,343,934,390) |
| 長期借款償還 | (125,942,600) | (3,958,375,918) | (205,171,445) | (6,727,571,682) |
| 租賃本金償還 | (383,942) | (12,067,297) | (314,663) | (10,317,800) |
| 利息支付數 | (15,159,766) | (476,471,445) | (23,554,346) | (772,347,005) |
| 發放現金股利 | (63,298,931) | (1,989,485,401) | (42,684,944) | (1,399,639,314) |
| 籌資活動之淨現金流入(流出) | 23,540,158 | 739,867,167 | (343,208,606) | (11,253,810,191) |
| 本期現金及約當現金減少 | (15,203,849) | (477,856,972) | (92,250,463) | (3,024,892,682) |
| 期初現金及約當現金餘額 | 29,526,616 | 928,021,539 | 121,777,079 | 3,993,070,421 |
| 期末現金及約當現金餘額 | \$ 14,322,767 | \$ 450,164,567 | \$ 29,526,616 | \$ 968,177,739 |
| 現金流量資訊之補充揭露 | | | | |
| 未動用現金支付項目 | | | | |
| 購置不動產、廠房及設備尚未支付數 | \$ 2,034,360 | \$ 63,939,935 | \$ 566,447 | \$ 18,573,797 |
| 使用權資產增加數 | 667,335 | 20,974,339 | - | - |
| 出售不動產、廠房及設備尚未收現數 | 72,952 | 2,292,881 | 193,274 | 6,337,454 |
| 資產轉列至待出售非流動資產 | - | - | 35,309 | 1,157,782 |
| 負債轉列至與待出售非流動資產直接相關之負債 | - | - | 561,144 | 18,399,912 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

附件三



鑫金寶科技股份有限公司及子公司
合併資產負債表
(依中華民國各管會認可之IFRSs重編)

(單位：新臺幣仟元)

| 資產 | 114年12月31日 | | | | | 113年12月31日 | | | | |
|-----------------------------------|----------------------------|------|---------------------------|---------------|----------------|----------------------------|------|---------------------------|---------------|----------------|
| | 依所屬國法令 及會計原則規 定編製之金額 | | 依我國法令及 會計原則規定 調節之金額 | | 依我國規定 編製之金額 | 依所屬國法令 及會計原則規 定編製之金額 | | 依我國法令及 會計原則規定 調節之金額 | | 依我國規定 編製之金額 |
| | 金額 | % | 金額 | % | | 金額 | % | 金額 | % | |
| 流動資產 | | | | | | | | | | |
| 1100 現金及約當現金 | \$ 7,291,205 | 10 | \$ - | \$ 7,291,205 | 10 | \$ 5,625,328 | 7 | \$ - | \$ 5,625,328 | 7 |
| 1110 透過損益按公允價值衡量之 金融資產-流動 | - | - | 61,790 | 61,790 | - | - | - | 10,721 | 10,721 | - |
| 1136 按攤銷後成本衡量之金融資產-流動 | - | - | - | - | - | - | - | 33,675 | 33,675 | - |
| 1165 應收帳款及其他應收款 | 28,005,767 | 36 | (28,005,767) | - | - | 31,628,583 | 39 | (31,628,583) | - | - |
| 1170 應收帳款淨額 | - | - | 12,853,205 | 12,853,205 | 17 | - | - | 16,048,770 | 16,048,770 | 20 |
| 1180 應收帳款-關係人淨額 | - | - | 14,406,979 | 14,406,979 | 19 | - | - | 14,792,061 | 14,792,061 | 18 |
| 1200 其他應收款 | - | - | 616,688 | 616,688 | - | - | - | 205,139 | 205,139 | - |
| 1210 其他應收款-關係人 | - | - | 128,895 | 128,895 | - | - | - | 582,613 | 582,613 | 1 |
| 1303X 存貨(含在途) | 16,308,072 | 21 | - | 16,308,072 | 21 | 15,040,490 | 19 | - | 15,040,490 | 19 |
| 1410 預付款項 | 486,602 | - | - | 486,602 | - | 355,133 | - | - | 355,133 | - |
| 1460 待出售非流動資產淨額 | - | - | - | - | - | 441,123 | 1 | - | 441,123 | 1 |
| 1476 其他金融資產-流動 | 61,790 | - | (61,790) | - | - | 44,396 | (| (44,396) | - | - |
| 1479 其他非流動資產-其他 | 4,314,639 | 7 | - | 4,314,639 | 7 | 7,357,714 | 10 | - | 7,357,714 | 10 |
| 11XX 流動資產合計 | 56,468,075 | 74 | - | 56,468,075 | 74 | 60,492,767 | 76 | - | 60,492,767 | 76 |
| 非流動資產 | | | | | | | | | | |
| 1517 透過其他綜合損益按公允價值 衡量之金融資產-非流動 | - | - | 1,023 | 1,023 | - | - | - | 1,068 | 1,068 | - |
| 1535 按攤銷後成本衡量之金融資產-非流動 | 3,845 | - | - | 3,845 | - | 3,878 | - | - | 3,878 | - |
| 1550 採用權益法之投資 | 2,126,429 | 3 | - | 2,126,429 | 3 | 2,195,776 | 3 | - | 2,195,776 | 3 |
| 1600 不動產、廠房及設備 | 15,583,963 | 20 | - | 15,583,963 | 20 | 15,897,020 | 19 | - | 15,897,020 | 19 |
| 1755 使用權資產 | 419,364 | 1 | - | 419,364 | 1 | 502,877 | 1 | - | 502,877 | 1 |
| 1840 遞延所得稅資產 | 70,829 | - | - | 70,829 | - | 156,068 | - | - | 156,068 | - |
| 1980 其他金融資產-非流動 | 1,023 | (| (1,023) | - | - | 1,068 | (| (1,068) | - | - |
| 1995 其他非流動資產-其他 | 2,037,927 | 2 | - | 2,037,927 | 2 | 836,568 | 1 | - | 836,568 | 1 |
| 15XX 非流動資產合計 | 20,243,380 | 26 | - | 20,243,380 | 26 | 19,593,255 | 24 | - | 19,593,255 | 24 |
| 1XXX 資產總計 | \$ 76,711,455 | 100 | \$ - | \$ 76,711,455 | 100 | \$ 80,086,022 | 100 | \$ - | \$ 80,086,022 | 100 |
| 負債及股東權益 | | | | | | | | | | |
| 流動負債 | | | | | | | | | | |
| 2100 短期借款 | \$ 13,443,170 | 18 | \$ - | \$ 13,443,170 | 18 | \$ 5,691,035 | 7 | \$ - | \$ 5,691,035 | 7 |
| 2120 透過損益按公允價值衡量之 金融負債-流動 | - | - | 21,563 | 21,563 | - | - | - | 3,489 | 3,489 | - |
| 2130 合約負債-流動 | - | - | 57,643 | 57,643 | - | - | - | 458,765 | 458,765 | - |
| 2165 應付帳款及其他應付款 | 29,590,821 | 39 | (29,590,821) | - | - | 34,849,050 | 44 | (34,849,050) | - | - |
| 2170 應付帳款 | - | - | 17,713,639 | 17,713,639 | 23 | - | - | 18,793,982 | 18,793,982 | 23 |
| 2180 應付帳款-關係人 | - | - | 7,650,628 | 7,650,628 | 10 | - | - | 7,612,756 | 7,612,756 | 10 |
| 2200 其他應付款 | - | - | 4,131,510 | 4,131,510 | 6 | - | - | 8,199,207 | 8,199,207 | 11 |
| 2220 其他應付款項-關係人 | - | - | 95,044 | 95,044 | - | - | - | 243,105 | 243,105 | - |
| 2230 本期所得稅負債 | 190,240 | - | - | 190,240 | - | 114,522 | - | - | 114,522 | - |
| 2260 與待出售非流動資產直接相關之負債 | - | - | - | - | - | 100,252 | - | - | 100,252 | - |
| 2280 租賃負債-流動 | 85,508 | - | - | 85,508 | - | 95,272 | - | - | 95,272 | - |
| 2305 其他金融負債-流動 | 21,563 | (| (21,563) | - | - | 3,489 | (| (3,489) | - | - |
| 2320 一年或一營業週期內到期長期負債 | 2,789,243 | 4 | - | 2,789,243 | 4 | - | - | - | - | - |
| 2399 其他流動負債-其他 | 572,898 | 1 | (57,643) | 515,255 | 1 | 989,244 | 2 | (458,765) | 530,479 | 2 |
| 21XX 流動負債合計 | 46,693,443 | 62 | - | 46,693,443 | 62 | 41,842,864 | 53 | - | 41,842,864 | 53 |
| 非流動負債 | | | | | | | | | | |
| 2540 長期借款 | 4,312,007 | 6 | - | 4,312,007 | 6 | 11,522,677 | 14 | - | 11,522,677 | 14 |
| 2550 負債準備-非流動 | 480,653 | - | - | 480,653 | - | 413,667 | 1 | - | 413,667 | 1 |
| 2570 遞延所得稅負債 | 17,318 | - | - | 17,318 | - | 72,841 | - | - | 72,841 | - |
| 2580 租賃負債-非流動 | 337,157 | - | - | 337,157 | - | 393,964 | - | - | 393,964 | - |
| 2600 其他非流動負債 | 199,258 | - | - | 199,258 | - | 46,414 | - | - | 46,414 | - |
| 25XX 非流動負債合計 | 5,346,393 | 6 | - | 5,346,393 | 6 | 13,088,175 | 16 | - | 13,088,175 | 16 |
| 2XXX 負債總計 | 52,039,836 | 68 | - | 52,039,836 | 68 | 54,931,039 | 69 | - | 54,931,039 | 69 |
| 權益 | | | | | | | | | | |
| 股本 | | | | | | | | | | |
| 3110 普通股股本 | 9,659,519 | 13 | - | 9,659,519 | 13 | 10,077,494 | 13 | - | 10,077,494 | 13 |
| 3200 資本公積 | 5,828,365 | 8 | - | 5,828,365 | 8 | 5,997,609 | 7 | - | 5,997,609 | 7 |
| 保留盈餘 | | | | | | | | | | |
| 3310 法定盈餘公積 | 977,478 | 1 | - | 977,478 | 1 | 1,019,774 | 1 | - | 1,019,774 | 1 |
| 3350 未分配盈餘 | 11,046,200 | 14 | - | 11,046,200 | 14 | 11,580,403 | 14 | - | 11,580,403 | 14 |
| 其他權益 | | | | | | | | | | |
| 3400 其他權益 | (2,849,032) | (4) | - | (2,849,032) | (4) | (3,470,681) | (4) | - | (3,470,681) | (4) |
| 3470 直接相關之權益 | - | - | - | - | - | (215,534) | - | - | (215,534) | - |
| 31XX 歸屬於母公司業主之權益合計 | 24,662,530 | 32 | - | 24,662,530 | 32 | 24,989,065 | 31 | - | 24,989,065 | 31 |
| 36XX 非控制權益 | 9,089 | - | - | 9,089 | - | 165,918 | - | - | 165,918 | - |
| 3XXX 權益總計 | 24,671,619 | 32 | - | 24,671,619 | 32 | 25,154,983 | 31 | - | 25,154,983 | 31 |
| 3XXZ 負債及股東權益合計 | \$ 76,711,455 | 100 | \$ - | \$ 76,711,455 | 100 | \$ 80,086,022 | 100 | \$ - | \$ 80,086,022 | 100 |

註：上列民國114年度財務報表之所有資產、負債及股東權益科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。
上列民國113年度財務報表之所有資產、負債及股東權益科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

董事長：許介立

經理人：鄒孔訓

會計主管：羅家珠

泰金寶科技股份有限公司及子公司
合併綜合損益表
(依中華民國金管會認可之IFRSs重編)

(單位：新臺幣仟元)
(除每股盈餘為元外)

| | 114年1月1日至12月31日 | | | | | 113年1月1日至12月31日 | | | | | | |
|--|----------------------------|-------|---------------------------|---|----------------|-----------------|----------------------------|-------|---------------------------|---|----------------|-------|
| | 依所屬國法令 及會計原則規 定編製之金額 | | 依我國法令及 會計原則規定 調節之金額 | | 依我國規定 編製之金額 | | 依所屬國法令 及會計原則規 定編製之金額 | | 依我國法令及 會計原則規定 調節之金額 | | 依我國規定 編製之金額 | |
| | | % | | % | | % | | % | | % | | % |
| 4000 營業收入 | \$ 132,939,253 | 100 | \$ - | - | \$ 132,939,253 | 100 | \$ 132,939,253 | 100 | \$ - | - | \$ 132,939,253 | 100 |
| 5000 營業成本 | (126,145,204) | (95) | - | - | (126,145,204) | (95) | (130,442,073) | (95) | - | - | (130,442,073) | (95) |
| 5900 營業毛利 | 6,794,049 | 5 | - | - | 6,794,049 | 5 | 7,289,288 | 5 | - | - | 7,289,288 | 5 |
| 營業費用 | | | | | | | | | | | | |
| 6100 推銷費用 | (586,158) | - | - | - | (586,158) | - | (615,818) | - | - | - | (615,818) | - |
| 6200 管理費用 | (2,999,161) | (3) | - | - | (2,999,161) | (3) | (3,254,215) | (3) | - | - | (3,254,215) | (3) |
| 6450 預期信用回升利益(減損損失) | 11 | - | - | - | 11 | - | (21) | - | - | - | (21) | - |
| 6000 營業費用合計 | (3,585,308) | (3) | - | - | (3,585,308) | (3) | (3,870,054) | (3) | - | - | (3,870,054) | (3) |
| 6900 營業利益 | 3,208,741 | 2 | - | - | 3,208,741 | 2 | 3,419,234 | 2 | - | - | 3,419,234 | 2 |
| 營業外收入及支出 | | | | | | | | | | | | |
| 7100 利息收入 | 337,266 | - | - | - | 337,266 | - | 450,811 | - | - | - | 450,811 | - |
| 7010 其他收入 | 244,533 | - | - | - | 244,533 | - | 240,290 | - | - | - | 240,290 | - |
| 7020 其他利益及損失 | (780,806) | - | - | - | (780,806) | - | (515,904) | - | - | - | (515,904) | - |
| 7050 財務成本 | (763,053) | - | - | - | (763,053) | - | (1,060,674) | - | - | - | (1,060,674) | - |
| 7060 採用權益法認列之關聯企業及合資損益之份額 | 60,234 | - | - | - | 60,234 | - | 221,666 | - | - | - | 221,666 | - |
| 7000 營業外收入及支出合計 | (901,826) | - | - | - | (901,826) | - | (663,811) | - | - | - | (663,811) | - |
| 7900 稅前淨利 | 2,306,915 | 2 | - | - | 2,306,915 | 2 | 2,755,423 | 2 | - | - | 2,755,423 | 2 |
| 7950 所得稅費用 | (374,461) | - | - | - | (374,461) | - | (367,774) | - | - | - | (367,774) | - |
| 8200 本期淨利 | \$ 1,932,454 | 2 | \$ - | - | \$ 1,932,454 | 2 | \$ 2,387,649 | 2 | \$ - | - | \$ 2,387,649 | 2 |
| 其他綜合損益 | | | | | | | | | | | | |
| 不重分類至損益之項目 | | | | | | | | | | | | |
| 8316 透過其他綜合損益按公允價值衡量之權益工具 | | | | | | | | | | | | |
| 投資未實現評價利益 | - | - | - | - | - | - | 11,565 | - | - | - | 11,565 | - |
| 8341 不重分類至損益之其他項目 | (16,488) | - | - | - | (16,488) | - | 3,088 | - | - | - | 3,088 | - |
| 8349 與不重分類之項目相關之所得稅 | (2,882) | - | - | - | (2,882) | - | (3,414) | - | - | - | (3,414) | - |
| 不重分類至損益之項目總額 | (19,370) | - | - | - | (19,370) | - | 11,239 | - | - | - | 11,239 | - |
| 後續可能重分類至損益之項目 | | | | | | | | | | | | |
| 8361 國外營運機構財務報表換算之兌換差額 | 683,595 | 1 | - | - | 683,595 | 1 | (1,026,274) | (1) | - | - | (1,026,274) | (1) |
| 8370 採用權益法認列之關聯企業及合資之其他綜合損益之份額-可能重分類至損益之項目 | 699 | - | - | - | 699 | - | (3,967) | - | - | - | (3,967) | - |
| 後續可能重分類至損益之項目總額 | 684,294 | 1 | - | - | 684,294 | 1 | (1,030,241) | (1) | - | - | (1,030,241) | (1) |
| 其他綜合損益淨額 | 664,924 | 1 | - | - | 664,924 | 1 | (1,019,002) | (1) | - | - | (1,019,002) | (1) |
| 8500 本期綜合損益總額 | \$ 2,597,378 | 3 | \$ - | - | \$ 2,597,378 | 3 | \$ 1,368,647 | 1 | \$ - | - | \$ 1,368,647 | 1 |
| 淨利(損)歸屬於： | | | | | | | | | | | | |
| 8610 母公司業主 | \$ 1,954,962 | 1 | \$ - | - | \$ 1,954,962 | 1 | \$ 2,424,671 | 2 | \$ - | - | \$ 2,424,671 | 2 |
| 8620 非控制權益 | (22,508) | - | (-) | - | (22,508) | - | (37,022) | - | (-) | - | (37,022) | - |
| 綜合損益總額歸屬於： | | | | | | | | | | | | |
| 8710 母公司業主 | \$ 2,619,886 | 2 | \$ - | - | \$ 2,619,886 | 2 | \$ 1,405,669 | 1 | \$ - | - | \$ 1,405,669 | 1 |
| 8720 非控制權益 | (22,508) | - | (-) | - | (22,508) | - | (37,022) | - | (-) | - | (37,022) | - |
| 每股盈餘 | | | | | | | | | | | | |
| 9750 基本每股盈餘 | \$ 0.19 | | \$ - | | \$ 0.19 | | \$ 0.23 | | \$ - | | \$ 0.23 | |
| 9850 稀釋每股盈餘 | \$ 0.19 | | \$ - | | \$ 0.19 | | \$ 0.23 | | \$ - | | \$ 0.23 | |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

董事長：許介立

許介立

經理人：鄒孔訓

鄒孔訓

會計主管：羅家棟

羅家棟


 泰金寶科技股份有限公司及子公司
 合併現金流量表
 (依中華民國金管會認可之IFRSs彙編)

(單位：新臺幣仟元)

| | 114年1月1日至12月31日 | | | 113年1月1日至12月31日 | | |
|-------------------|----------------------------|---------------------------|----------------|----------------------------|---------------------------|----------------|
| | 依所屬國法令 及會計原則規 定編製之金額 | 依我國法令及 會計原則規定 調節之金額 | 依我國規定 編製之金額 | 依所屬國法令 及會計原則規 定編製之金額 | 依我國法令及 會計原則規定 調節之金額 | 依我國規定 編製之金額 |
| 營業活動之現金流量 | | | | | | |
| 本期稅前淨利 | \$ 2,306,914 | \$ - | \$ 2,306,914 | \$ 2,755,423 | \$ - | \$ 2,755,423 |
| 調整項目 | | | | | | |
| 收益費損項目 | | | | | | |
| 折舊費用 | 1,995,195 | - | 1,995,195 | 2,326,485 | - | 2,326,485 |
| 預期信用(回升利益)減損損失 | (10,814) | - | (10,814) | 21,104 | - | 21,104 |
| 利息費用 | 735,987 | - | 735,987 | 1,008,906 | - | 1,008,906 |
| 利息收入 | (337,266) | - | (337,266) | (450,812) | - | (450,812) |
| 透過損益按公允價值衡量之金融資產 | (33,284) | - | (33,284) | (9,882) | - | (9,882) |
| 淨利益 | | | | | | |
| 採用權益法認列之關聯企業利益之份額 | (60,234) | - | (60,234) | (221,666) | - | (221,666) |
| 存貨(回升利益)跌價損失 | (200,367) | - | (200,367) | 35,752 | - | 35,752 |
| 處分投資損失 | 17,448 | - | 17,448 | - | - | - |
| 非金融資產減損損失 | 12,427 | - | 12,427 | 10,575 | - | 10,575 |
| 股份基礎給付酬勞成本 | 79,513 | - | 79,513 | 58,203 | - | 58,203 |
| 處分不動產、廠房及設備損失(利益) | 101,987 | - | 101,987 | (58,047) | - | (58,047) |
| 租賃修改及終止損失(利益) | 423 | - | 423 | (7,338) | - | (7,338) |
| 未實現兌換損失(利益) | 53,429 | - | 53,429 | (5,873) | - | (5,873) |
| 員工福利費用 | 56,949 | - | 56,949 | 55,273 | - | 55,273 |
| 與營業活動相關之資產/負債變動數 | | | | | | |
| 與營業活動相關之資產之淨變動 | | | | | | |
| 應收帳款及其他應收款 | 2,510,049 | - | 2,510,049 | (2,181,759) | - | (2,181,759) |
| 存貨 | (1,695,723) | - | (1,695,723) | (474,320) | - | (474,320) |
| 預付款項 | (146,199) | - | (146,199) | 98,884 | - | 98,884 |
| 其他流動資產 | 1,686,689 | - | 1,686,689 | (386,009) | - | (386,009) |
| 與營業活動相關之負債之淨變動 | | | | | | |
| 應付帳款及其他應付款 | (3,916,066) | - | (3,916,066) | 5,963,610 | - | 5,963,610 |
| 合約負債-流動 | - | (401,122) | (401,122) | - | 248,001 | 248,001 |
| 其他流動負債 | (373,666) | 401,122 | 27,456 | (267,881) | (248,001) | (515,882) |
| 應計退休金負債 | (7,954) | - | (7,954) | (7,700) | - | (7,700) |
| 其他非流動負債 | 154,768 | - | 154,768 | (9,336) | - | (9,336) |
| 營運產生之現金流入 | 2,930,205 | - | 2,930,205 | 8,253,592 | - | 8,253,592 |
| 收取之利息 | 337,266 | - | 337,266 | 450,811 | - | 450,811 |
| 支付之所得稅 | (270,610) | - | (270,610) | (123,244) | - | (123,244) |
| 營業活動之淨現金流入 | 2,996,861 | - | 2,996,861 | 8,581,159 | - | 8,581,159 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

(續次頁)



(單位：新臺幣仟元)

| | 114年1月1日至12月31日 | | | 113年1月1日至12月31日 | | |
|-----------------------|----------------------------|---------------------------|----------------|----------------------------|---------------------------|----------------|
| | 依所屬國法令 及會計原則規 定編製之金額 | 依我國法令及 會計原則規定 調節之金額 | 依我國規定 編製之金額 | 依所屬國法令 及會計原則規 定編製之金額 | 依我國法令及 會計原則規定 調節之金額 | 依我國規定 編製之金額 |
| 投資活動之現金流量 | | | | | | |
| 按攤銷後成本衡量之金融資產減少 | 32,292 | - | 32,292 | 83,172 | - | 83,172 |
| 對子公司之收購 | - | - | - | (161) | - | (161) |
| 處分關聯企業投資收現數 | 1,096 | - | 1,096 | - | - | - |
| 處分子公司收現數 | 186,936 | - | 186,936 | - | - | - |
| 自關聯企業股利收入收現數 | 39,208 | - | 39,208 | 8,303 | - | 8,303 |
| 取得不動產、廠房及設備 | (2,593,266) | - | (2,593,266) | (1,560,214) | - | (1,560,214) |
| 處分股權投資收現數 | - | - | - | 59,120 | - | 59,120 |
| 處分不動產、廠房及設備 | 230,135 | - | 230,135 | 460,064 | - | 460,064 |
| 其他非流動資產(增加)減少 | (124,916) | - | (124,916) | 21,556 | - | 21,556 |
| 投資活動之淨現金流出 | (2,228,515) | - | (2,228,515) | (928,160) | - | (928,160) |
| 籌資活動之現金流量 | | | | | | |
| 短期借款增加(減少) | 7,955,200 | - | 7,955,200 | (6,324,820) | - | (6,324,820) |
| 舉借銀行長期借款 | 16,456,329 | - | 16,456,329 | 4,661,938 | - | 4,661,938 |
| 舉借其他長期借款-關係人 | - | - | - | 640,516 | - | 640,516 |
| 長期借款償還-關聯企業 | (618,066) | - | (618,066) | - | - | - |
| 長期借款償還 | (20,410,683) | - | (20,410,683) | (6,886,488) | - | (6,886,488) |
| 租賃本金償還 | (144,994) | - | (144,994) | (149,816) | - | (149,816) |
| 支付之利息 | (734,829) | - | (734,829) | (1,042,817) | - | (1,042,817) |
| 發放現金股利 | (1,989,485) | - | (1,989,485) | (1,399,639) | - | (1,399,639) |
| 籌資活動之淨現金流入(流出) | 513,472 | - | 513,472 | (10,501,126) | - | (10,501,126) |
| 分類至待出售非流動資產之現金及約當現金 | - | - | - | (148,279) | - | (148,279) |
| 匯率影響數 | 617,375 | - | 617,375 | (1,041,179) | - | (1,041,179) |
| 本期現金及約當現金增加(減少) | 1,899,193 | - | 1,899,193 | (4,037,585) | - | (4,037,585) |
| 期初現金及約當現金餘額 | 5,392,012 | - | 5,392,012 | 9,662,913 | - | 9,662,913 |
| 期末現金及約當現金餘額 | \$ 7,291,205 | \$ - | \$ 7,291,205 | \$ 5,625,328 | \$ - | \$ 5,625,328 |
| 現金流量資訊之補充揭露 | | | | | | |
| 未動用現金支付項目 | | | | | | |
| 購置不動產、廠房及設備尚未支付數 | \$ 140,043 | \$ - | \$ 140,043 | \$ 70,053 | \$ - | \$ 70,053 |
| 使用權資產增加數 | 50,359 | - | 50,359 | 113,036 | - | 113,036 |
| 租賃修改及終止致使用權資產增加(減少)數 | 5,124 | - | 5,124 | (20,959) | - | (20,959) |
| 租賃修改及終止致租賃負債增加(減少)數 | 5,547 | - | 5,547 | (28,297) | - | (28,297) |
| 出售不動產、廠房及設備尚未收現數 | 200,184 | - | 200,184 | 17,407 | - | 17,407 |
| 資產轉列至待出售非流動資產 | - | - | - | 441,123 | - | 441,123 |
| 負債轉列至與待出售非流動資產直接相關之負債 | - | - | - | 100,252 | - | 100,252 |

註：上列民國114年度財務報表之所有科目金額，係以民國114年12月31日之匯率 USD 1=NTD 31.43換算。

上列民國113年度財務報表之所有科目金額，係以民國113年12月31日之匯率 USD 1=NTD 32.79換算。

董事長：許介立

經理人：鄒孔訓

會計主管：羅家珠



泰金寶科技股份有限公司及子公司
合併財務報告重編說明
民國 114 年 1 月 1 日至 12 月 31 日
(除另予註明者外，金額係以新臺幣仟元為單位)

一、合併財務報告重編原則

泰金寶科技股份有限公司及子公司(以下簡稱本集團)如附件四所列之民國 114 年度財務報告，係包括泰金寶科技股份有限公司(以下簡稱本公司)及持股達 50% 之被投資公司之合併財務資訊及本公司個別之財務資訊。

依其所屬國暨泰國之法令及該國所採用之會計原則編製之主要報表格式與中華民國之規定不符，爰依「第二上市(櫃)公司財務報告複核要點」規定，將合併資產負債表、合併綜合損益表及合併現金流量表予以重編。

二、中華民國金管會認可之 IFRSs 與泰國一般公認會計原則差異彙總說明

除中華民國與泰國對主要報表之格式規定差異外，所適用會計原則之差異彙總說明如下：

| 中華民國所採用之會計原則 | 泰國所採用之會計原則 | 資產影響數 | | | | 負債影響數 | | | |
|--------------|---------------------------------------|---------------------|--------------|--------------------------|-------------|---------------------|--------------|-----------|--------------|
| | | 透過損益按公允價值衡量之金融資產-流動 | 其他金融資產-流動 | 透過其他綜合損益按公允價值衡量之金融資產-非流動 | 其他金融資產-非流動 | 透過損益按公允價值衡量之金融負債-流動 | 其他金融負債-流動 | 合約負債-流動 | 其他流動負債 |
| 應收帳款及其他應收款 | 依我國證券發行人財務報表編製準則規定，金額重大之應收關係人款項應單獨列示。 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 應付帳款及其他應付款 | 依我國證券發行人財務報表編製準則規定，金額重大之應付關係人款項應單獨列示。 | - | - | - | - | - | - | - | - |
| 金融工具 | 依 TFRS9 分類規定揭露表達。 | | | | | | | | |
| | 1. 轉入透過損益按公允價值衡量之金融資產-流動 | 61,790 | (61,790) | - | - | - | - | - | - |
| | 2. 透過其他綜合損益按公允價值衡量之金融資產-非流動 | - | - | 1,023 | (1,023) | - | - | - | - |
| | 3. 透過損益按公允價值衡量之金融負債-流動 | - | - | - | - | 21,563 | (21,563) | - | - |
| 客戶合約之收入 | 合約負債-流動依 IFRS 15 之規定揭露表達。 | - | - | - | - | - | - | 57,643 | (57,643) |
| 總計 | 合併列示於其他流動負債。 | \$ 61,790 | (\$ 61,790) | \$ 1,023 | (\$ 1,023) | \$ 21,563 | (\$ 21,563) | \$ 57,643 | (\$ 57,643) |

附件四

泰金寶科技股份有限公司及子公司

會計師核閱報告暨財務報表

西元 2025 年度

(中譯本)

會計師查核報告

泰金寶科技股份有限公司 公鑒：

查核意見

泰金寶科技股份有限公司及子公司(以下簡稱「泰金寶科技集團」)以美金及泰銖表達之西元 2025 年 12 月 31 日之合併財務狀況表，暨西元 2025 年 1 月 1 日至 12 月 31 日之合併損益表、合併綜合損益表、合併股東權益變動表、合併現金流量表，合併財務報表附註(包括重大會計政策彙總)以及泰金寶科技股份有限公司同期間之個體財務報表，業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有重大方面係依照泰國財務報導準則編製，足以允當表達泰金寶科技集團及泰金寶科技股份有限公司以美金及泰銖表達之西元 2025 年 12 月 31 日之財務狀況，暨西元 2025 年 1 月 1 日至 12 月 31 日之財務績效及現金流量。

查核意見之基礎

本會計師係依照泰國審計準則執行查核工作。本會計師於該等準則下之責任將於「會計師查核財務報表之責任」段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依泰國政府會計師協會(會計師職業道德規範)發佈包括獨立性準則之會計師職業道德規範，與泰金寶科技集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

強調事項

本會計師已針對下列事項盡應有注意：

財務報表附註八所述，泰金寶科技股份有限公司與子公司及關聯企業間之重大進銷貨交易。本會計師未因此強調事項而修正查核意見。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對泰金寶科技集團西元 2025 年度財務報表之查核最為重要之事項。該等事項已於查核財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

本會計師已依照會計師查核準則之規定履行責任。本會計師之查核工作，係為回應本會計師所辨識之財務報表重大不實表達風險所設計之程序。依據執行查核程序之結果，包括針對下列關鍵查核事項所執行之程序，提供對整體財務報表表示查核意見之基礎。

泰金寶科技集團西元 2025 年度財務報表之關鍵查核事項如下：

銷貨收入認列

事項說明

由於銷貨收入金額重大，且亦為財報使用者用於衡量企業經營績效之關鍵因子。再者，該公司及子公司銷貨對象眾多且銷貨條件各異，因此本會計師將銷貨收入認列列為關鍵查核事項，並著重於銷貨收入之發生及認列時點之查核。

因應之查核程序

1. 評估集團與收入認列相關之內部控制，並透過詢問權責主管銷貨循環之內部控制，瞭解控制並抽核具代表性之樣本以測試該控制之有效性。
2. 以抽樣之方式，抽核當年度銷貨交易之相關文件，確認收入認列是否與銷售條件一致，並與該集團政策相符。
3. 以抽樣之方式，抽核當年度及會計年度終了日前後，實際發生銷售交易之相關文件。
4. 覆核期後發生之銷貨退回單據。
5. 執行分析性程序，以確認本期銷售交易可能出現之異常情形。

備抵存貨跌價損失評估

事項說明

如合併財務報表附註十所述，評估存貨之淨變現價值時，備抵跌價損失評估較仰賴管理階層之專業判斷，且需詳細分析產品生命週期及競爭環境。因此有備抵存貨跌價損失提列不足之風險。

因應之查核程序

1. 瞭解及測試評估備抵存貨跌價損失之假設及提列基礎，並覆核採用之假設及提列基礎之一致性。
2. 比較存貨庫齡及存貨變動，以辨認存貨週轉率低於正常水準之生產線。
3. 比較各生產線存貨成本及其資產負債表日後自銷貨交易產生之價款。

其他事項

提供其他資訊係管理階層之責任。其他資訊係包括泰金寶科技集團年報但不包括財務報表及本會計師之查核報告。泰金寶科技集團年報預計將於查核報告日後提供予本會計師。

本會計師對財務報表表示之意見不包括其他資訊且不對其提供任何確信。

基於財務報表之查核，本會計師之責任係閱讀其他資訊，並考量其他資訊是否與財務報表、本會計師於查核過程中獲得之資訊或其他任何資訊存有重大不實表達。

本會計師於閱讀泰金寶科技集團年報時，如發現存有重大不實表達，本會計師應將該事項告知相關治理單位。

管理階層與治理單位對財務報表之責任

管理階層之責任係依照泰國財務報導準則編製允當表達之財務報表，且維持與財務報表編製有關之必要內部控制，以確保財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製財務報表時，管理階層之責任亦包括評估泰金寶科技集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算泰金寶科技集團或停止營業，或除清算或停業外別無實際可行之其他方案。

泰金寶科技集團之治理單位負有監督財務報導流程之責任。

會計師查核財務報表之責任

本會計師查核財務報表之目的，係對財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照泰國審計準則執行之查核工作無法保證必能偵出財務報表存有之重大不實表達。不實表達可能導因於錯誤或舞弊。如不實表達之個別金額或彙總數可合理預期將影響財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照泰國審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對泰金寶科技集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使泰金寶科技集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致泰金寶科技集團不再具有繼續經營之能力。
5. 評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對本年度財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

本會計師對本查核報告之查核結果負責。

Naraya Srisukh

Certified Public Accountant (Thailand) No. 9188

安永會計師事務所

曼谷：西元 2026 年 2 月 26 日

泰金寶科技股份有限公司及子公司
財務狀況表

| 附註 | (單位:美金元) | | (單位:泰銖元) | | |
|--------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | | |
| | 2 0 2 5 年 1 2 月 3 1 日 | 2 0 2 4 年 1 2 月 3 1 日 | 2 0 2 5 年 1 2 月 3 1 日 | 2 0 2 4 年 1 2 月 3 1 日 | |
| 資產 | | | | | |
| 流動資產 | | | | | |
| 現金及約當現金 | 六 | \$ 231,982,357 | \$ 171,556,217 | \$ 7,326,594,389 | \$ 5,830,826,970 |
| 應收帳款及其他應收款 | 七、八 | 891,052,084 | 964,580,146 | 28,141,696,996 | 32,784,005,315 |
| 存貨淨額 | 十 | 518,869,607 | 458,691,377 | 16,387,225,307 | 15,589,933,718 |
| 預付貨款 | | 15,482,073 | 10,830,513 | 488,963,345 | 368,105,851 |
| 其他金融資產-流動 | 九 | 1,965,971 | 1,353,956 | 62,090,377 | 46,018,053 |
| 其他流動資產 | 十一 | 137,277,710 | 224,388,947 | 4,335,580,172 | 7,626,497,872 |
| 待出售非流動資產 | 十二 | - | 13,452,983 | - | 457,237,968 |
| 流動資產小計 | | <u>1,796,629,802</u> | <u>1,844,854,139</u> | <u>56,742,150,586</u> | <u>62,702,625,747</u> |
| 非流動資產 | | | | | |
| 受限制銀行存款 | | 122,325 | 118,259 | 3,863,335 | 4,019,369 |
| 其他金融資產-非流動 | 十三 | 32,563 | 32,563 | 1,028,423 | 1,106,746 |
| 投資關聯企業淨額 | 十四(一) | 67,656,018 | 66,964,797 | 2,136,749,571 | 2,275,989,476 |
| 不動產、廠房及設備淨額 | 十六 | 495,830,822 | 484,813,044 | 15,659,601,727 | 16,477,753,018 |
| 使用權資產 | 十七(一) | 13,342,787 | 15,336,288 | 421,399,238 | 521,247,456 |
| 遞延所得稅資產 | 二十六 | 2,253,534 | 4,759,629 | 71,172,350 | 161,769,557 |
| 淨確定福利資產-非流動 | 二十二 | 5,258,820 | 4,760,564 | 166,086,946 | 161,801,335 |
| 其他非流動資產 | | <u>59,581,396</u> | <u>20,752,373</u> | <u>1,881,732,417</u> | <u>705,328,541</u> |
| 非流動資產小計 | | <u>644,078,265</u> | <u>597,537,517</u> | <u>20,341,634,007</u> | <u>20,309,015,498</u> |
| 資產總計 | | <u>\$ 2,440,708,067</u> | <u>\$ 2,442,391,656</u> | <u>\$ 77,083,784,593</u> | <u>\$ 83,011,641,245</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
財務狀況表(續)

| 附註 | (單位:美金元) | | (單位:泰銖元) | | |
|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | | |
| | 2 0 2 5 年 1 2 月 3 1 日 | 2 0 2 4 年 1 2 月 3 1 日 | 2 0 2 5 年 1 2 月 3 1 日 | 2 0 2 4 年 1 2 月 3 1 日 | |
| 負債及股東權益 | | | | | |
| 流動負債 | | | | | |
| 短期借款 | 十八 | \$ 427,717,788 | \$ 173,560,079 | \$ 13,508,418,425 | \$ 5,898,933,931 |
| 應付帳款及其他應付款 | 八、十九 | 941,483,323 | 1,062,795,055 | 29,734,444,123 | 36,122,118,905 |
| 一年內到期之長期借款 | 二十一 | 88,744,621 | - | 2,802,781,430 | - |
| 一年內到期之租賃負債 | 十七(二) | 2,720,596 | 2,905,519 | 85,923,359 | 98,752,344 |
| 應付所得稅 | | 6,052,797 | 3,492,575 | 191,162,764 | 118,705,115 |
| 其他金融負債-流動 | | 686,077 | 106,399 | 21,668,061 | 3,616,273 |
| 其他流動負債 | 二十 | 18,227,723 | 30,169,162 | 575,677,973 | 1,025,385,282 |
| 與待出售非流動資產 直接相關之負債 | 十二 | - | 3,057,405 | - | 103,914,623 |
| 流動負債小計 | | <u>1,485,632,925</u> | <u>1,276,086,194</u> | <u>46,920,076,135</u> | <u>43,371,426,473</u> |
| 非流動負債 | | | | | |
| 銀行長期借款 | 二十一 | 137,193,985 | 351,408,253 | 4,332,935,891 | 11,943,610,992 |
| 租賃負債-非流動 | 十七(二) | 10,727,243 | 12,014,747 | 338,793,688 | 408,355,419 |
| 其他長期借款-關係人 | 八 | - | 19,475,822 | - | 661,941,322 |
| 應計退休金負債 | 二十二 | 15,292,818 | 12,615,635 | 482,986,189 | 428,778,310 |
| 遞延所得稅負債 | 二十六 | 551,008 | 2,221,448 | 17,402,238 | 75,502,241 |
| 其他非流動負債 | | 6,339,696 | 1,415,482 | 200,223,766 | 48,109,190 |
| 非流動負債小計 | | <u>170,104,750</u> | <u>399,151,387</u> | <u>5,372,341,772</u> | <u>13,566,297,474</u> |
| 負債總計 | | <u>1,655,737,675</u> | <u>1,675,237,581</u> | <u>52,292,417,907</u> | <u>56,937,723,947</u> |
| 股東權益 | | | | | |
| 股本 | | | | | |
| 核准股數為普通股10,450,002,831 股，每股面值泰銖1元 | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| 發行股數為普通股10,450,002,831 股，每股面值泰銖1元 | | | | | |
| 普通股發行溢價 | | 170,071,563 | 170,071,563 | 5,745,765,441 | 5,745,765,441 |
| 資本公積-股份基礎給付 | | 15,119,880 | 12,590,025 | 493,880,733 | 408,064,023 |
| 資本公積-認列對子公司所有權 權益變動數 | | 248,117 | 248,117 | 3,068,995 | 3,068,995 |
| 保留盈餘 | | | | | |
| 法定盈餘公積 | 二十三 | 31,100,160 | 31,100,160 | 1,045,000,283 | 1,045,000,283 |
| 未分配盈餘 | | 351,454,029 | 353,168,754 | 11,536,074,640 | 11,601,457,895 |
| 其他股東權益合計數 | | (90,646,916) | (105,845,725) | (4,491,559,784) | (3,127,870,844) |
| 與待出售非流動資產 直接相關之權益 | 十二 | - | (6,573,208) | - | (223,550,422) |
| 歸屬於母公司業主之權益合計 | | <u>784,681,196</u> | <u>762,094,049</u> | <u>24,782,233,139</u> | <u>25,901,938,202</u> |
| 非控制權益 | | <u>289,196</u> | <u>5,060,026</u> | <u>9,133,547</u> | <u>171,979,096</u> |
| 股東權益總計 | | <u>784,970,392</u> | <u>767,154,075</u> | <u>24,791,366,686</u> | <u>26,073,917,298</u> |
| 負債及股東權益合計 | | <u>\$ 2,440,708,067</u> | <u>\$ 2,442,391,656</u> | <u>\$ 77,083,784,593</u> | <u>\$ 83,011,641,245</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
財務狀況表

| | 附註 | (單位:美金元) | | (單位:泰銖元) | |
|--------------|-------|-------------------------|-------------------------|--------------------------|--------------------------|
| | | 個體財務報表 | | 個體財務報表 | |
| | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 資產 | | | | | |
| 流動資產 | | | | | |
| 現金及約當現金 | 六 | \$ 14,322,767 | \$ 29,526,616 | \$ 452,349,505 | \$ 1,003,546,196 |
| 應收帳款及其他應收款 | 七、八 | 794,942,698 | 740,748,273 | 25,106,317,507 | 25,176,441,190 |
| 存貨淨額 | 十 | 438,164,117 | 352,992,348 | 13,838,340,133 | 11,997,450,975 |
| 預付貨款 | | 14,682,455 | 9,913,149 | 463,709,369 | 336,926,621 |
| 其他流動資產 | 十一 | 68,332,710 | 42,089,029 | 2,158,121,263 | 1,430,515,604 |
| 待出售非流動資產 | 十二 | - | 35,309 | - | 1,200,077 |
| 流動資產小計 | | <u>1,330,444,747</u> | <u>1,175,304,724</u> | <u>42,018,837,777</u> | <u>39,946,080,663</u> |
| 非流動資產 | | | | | |
| 投資關聯企業淨額 | 十四(一) | 65,478,944 | 64,337,182 | 2,067,992,023 | 2,186,682,491 |
| 投資子公司淨額 | 十五(一) | 422,642,366 | 415,641,221 | 13,348,123,656 | 14,126,751,473 |
| 不動產、廠房及設備淨額 | 十六 | 385,329,881 | 355,003,811 | 12,169,700,233 | 12,065,816,278 |
| 使用權資產 | 十七(一) | 366,166 | 43,298 | 11,564,456 | 1,471,606 |
| 遞延所得稅資產 | 二十六 | 976,241 | 975,827 | 30,832,180 | 33,166,262 |
| 其他非流動資產 | | 15,752,093 | 72,957 | 497,491,265 | 2,479,652 |
| 非流動資產小計 | | <u>890,545,691</u> | <u>836,074,296</u> | <u>28,125,703,813</u> | <u>28,416,367,762</u> |
| 資產總計 | | <u>\$ 2,220,990,438</u> | <u>\$ 2,011,379,020</u> | <u>\$ 70,144,541,590</u> | <u>\$ 68,362,448,425</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
財務狀況表(續)

| | 附註 | (單位:美金元) | | (單位:泰銖元) | |
|--------------------------------------|-------|-------------------------|-------------------------|--------------------------|--------------------------|
| | | 個體財務報表 | | 個體財務報表 | |
| | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 負債及股東權益 | | | | | |
| 流動負債 | | | | | |
| 短期借款 | 十八 | \$ 365,951,337 | \$ 136,410,843 | \$ 11,557,676,398 | \$ 4,636,311,270 |
| 應付帳款及其他應付款 | 八、十九 | 813,808,292 | 723,593,853 | 25,702,141,073 | 24,593,399,337 |
| 一年內到期之長期借款 | 二十一 | 88,744,621 | - | 2,802,781,430 | - |
| 一年內到期之租賃負債 | 十七(二) | 376,684 | 49,114 | 11,896,641 | 1,669,279 |
| 應付所得稅 | | 1,514,133 | 211,178 | 47,820,181 | 7,177,486 |
| 其他流動負債 | 二十 | 1,427,986 | 2,958,922 | 45,099,439 | 100,567,384 |
| 與待出售非流動資產 直接相關之負債 | 十二 | - | 561,144 | - | 19,072,079 |
| 流動負債小計 | | <u>1,271,823,053</u> | <u>863,785,054</u> | <u>40,167,415,162</u> | <u>29,358,196,835</u> |
| 非流動負債 | | | | | |
| 長期借款 | 二十一 | - | 214,517,621 | - | 7,290,992,725 |
| 租賃負債-非流動 | 十七(二) | 36,391 | - | 1,149,321 | - |
| 應計退休金負債 | 二十二 | 12,627,366 | 10,504,397 | 398,804,418 | 357,021,870 |
| 採用權益法之投資貸餘-子公司 | 十五(一) | <u>151,822,432</u> | <u>160,477,899</u> | <u>4,794,939,550</u> | <u>5,454,298,793</u> |
| 非流動負債小計 | | <u>164,486,189</u> | <u>385,499,917</u> | <u>5,194,893,289</u> | <u>13,102,313,388</u> |
| 負債總計 | | <u>1,436,309,242</u> | <u>1,249,284,971</u> | <u>45,362,308,451</u> | <u>42,460,510,223</u> |
| 股東權益 | | | | | |
| 股本 | | | | | |
| 核准股數為普通股10,450,002,831 股，每股面值泰銖1元 | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| 發行股數為普通股10,450,002,831 股，每股面值泰銖1元 | | | | | |
| 普通股發行溢價 | | 170,071,563 | 170,071,563 | 5,745,765,441 | 5,745,765,441 |
| 資本公積-股份基礎給付 | | 15,119,880 | 12,590,025 | 493,880,733 | 408,064,023 |
| 資本公積-認列對子公司所有權 權益變動數 | | 248,117 | 248,117 | 3,068,995 | 3,068,995 |
| 保留盈餘 | | | | | |
| 法定盈餘公積 | 二十三 | 31,100,160 | 31,100,160 | 1,045,000,283 | 1,045,000,283 |
| 未分配盈餘 | | 351,454,029 | 353,168,754 | 11,536,074,640 | 11,601,457,895 |
| 其他股東權益合計數 | (| 90,646,916) | (105,845,725) | (4,491,559,784) | (3,127,870,844) |
| 與待出售非流動資產 直接相關之權益 | 十二 | - | 6,573,208) | - | 223,550,422) |
| 股東權益總計 | | <u>784,681,196</u> | <u>762,094,049</u> | <u>24,782,233,139</u> | <u>25,901,938,202</u> |
| 負債及股東權益合計 | | <u>\$ 2,220,990,438</u> | <u>\$ 2,011,379,020</u> | <u>\$ 70,144,541,590</u> | <u>\$ 68,362,448,425</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
損 益 表
西元2025年及2024年1月1日至12月31日

| 附註 | (單位:美金元) | | (單位:泰銖元) | | |
|---------------|-------------|-------------------------|-------------------------|---------------------------|---------------------------|
| | 合 併 財 務 報 表 | 合 併 財 務 報 表 | 合 併 財 務 報 表 | 合 併 財 務 報 表 | |
| | 2025 | 2024 | 2025 | 2024 | |
| 收 益 | | | | | |
| 銷貨收入 | 八 | \$ 4,219,404,361 | \$ 4,193,297,146 | \$ 138,296,559,982 | \$ 147,110,751,754 |
| 服務收入 | | 10,288,697 | 7,110,327 | 338,784,091 | 252,097,991 |
| 衍生工具評價利益 | | 17,263,275 | - | 559,435,194 | - |
| 兌換收益 | | - | 2,094,909 | - | 113,174,301 |
| 其他收入 | 八 | 7,780,232 | 7,328,157 | 252,985,116 | 256,969,454 |
| 收益小計 | | <u>4,254,736,565</u> | <u>4,209,830,539</u> | <u>139,447,764,383</u> | <u>147,732,993,500</u> |
| 費 用 | | | | | |
| 銷貨成本 | 八 | (4,004,117,982) | (3,971,637,136) | (131,232,685,194) | (139,323,528,264) |
| 服務成本 | | (9,410,636) | (6,468,179) | (309,909,783) | (229,232,231) |
| 推銷費用 | | (18,649,637) | (18,780,679) | (610,821,792) | (656,674,520) |
| 管理費用 | 八 | (95,423,156) | (99,244,772) | (3,127,710,280) | (3,483,509,942) |
| 金融資產評價損失 | | (3,236,437) | (4,093,487) | (104,880,254) | (153,044,811) |
| 衍生工具評價損失 | | - | (13,735,006) | - | (513,516,046) |
| 兌換損失 | | (25,088,629) | - | (820,318,167) | - |
| 其他費用 | | (13,780,919) | - | (453,246,214) | - |
| 費用小計 | | <u>(4,169,707,396)</u> | <u>(4,113,959,259)</u> | <u>(136,659,571,684)</u> | <u>(144,359,505,814)</u> |
| 營業淨利 | | 85,029,169 | 95,871,280 | 2,788,192,699 | 3,373,487,686 |
| 投資關聯企業利益 | 十四(二) | 1,916,454 | 6,760,185 | 64,645,568 | 237,031,337 |
| 利息收入 | | 10,730,711 | 13,748,438 | 352,220,806 | 483,238,408 |
| 財務費用 | 二十四 | (24,277,860) | (32,347,489) | (794,193,134) | (1,135,543,165) |
| 稅前淨利 | | 73,398,474 | 84,032,414 | 2,410,865,939 | 2,958,214,266 |
| 所得稅費用 | 二十六 | (11,914,114) | (11,216,050) | (390,482,319) | (395,413,494) |
| 本期淨利 | | <u>\$ 61,484,360</u> | <u>\$ 72,816,364</u> | <u>\$ 2,020,383,620</u> | <u>\$ 2,562,800,772</u> |
| 淨利歸屬於： | | | | | |
| 母公司業主 | | \$ 62,200,517 | \$ 73,945,438 | \$ 2,044,368,257 | \$ 2,602,720,081 |
| 非控制權益 | | (716,157) | (1,129,074) | (23,984,637) | (39,919,309) |
| | | <u>\$ 61,484,360</u> | <u>\$ 72,816,364</u> | <u>\$ 2,020,383,620</u> | <u>\$ 2,562,800,772</u> |
| 每股盈餘 | | | | | |
| 基本每股盈餘 | 二十八 | (單位:美金元) | | (單位:泰銖元) | |
| 本期淨利 | | <u>\$ 0.0060</u> | <u>\$ 0.0071</u> | <u>\$ 0.20</u> | <u>\$ 0.25</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
綜合損益表
西元2025年及2024年1月1日至12月31日

| 附註 | (單位:美金元) | | (單位:泰銖元) | |
|---------------------------------|----------------|---------------|------------------|------------------|
| | 合 併 財 務 報 表 | | 合 併 財 務 報 表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 本期淨利 | \$ 61,484,360 | \$ 72,816,364 | \$ 2,020,383,620 | \$ 2,562,800,772 |
| 本期其他綜合損益 | | | | |
| 後續可能重分類至損益之項目 | | | | |
| 國外營運機構財務報表換算之 兌換差額 | 16,039,481 | (31,298,374) | 537,571,720 | (1,114,632,197) |
| 國外營運機構財務報表換算之 兌換差額重分類至損益 | 5,710,286 | - | 194,375,432 | - |
| 採用權益法認列關聯企業之 其他綜合損益之份額 | 十四(二) 22,250 | (120,971) | 719,092 | (4,068,992) |
| 後續可能重分類至損益之項目合計 | 21,772,017 | (31,419,345) | 732,666,244 | (1,118,701,189) |
| 不重分類至損益之項目 | | | | |
| 財務報表功能性貨幣轉換 為表達貨幣之匯率影響數 | - | - | (1,878,460,129) | (154,458,566) |
| 透過其他綜合損益按公允價值衡量之 權益工具未實現評價利益 | - | 352,706 | - | 13,289,776 |
| 精算損益 | 二十二 (524,608) | 94,160 | (16,810,223) | 3,202,348 |
| 所得稅影響數 | 二十六 (91,703) | (104,112) | (2,940,723) | (3,471,197) |
| 不重分類至損益之項目合計 | (616,311) | 342,754 | (1,898,211,075) | (141,437,639) |
| 本期其他綜合損益 | 21,155,706 | (31,076,591) | (1,165,544,831) | (1,260,138,828) |
| 本期綜合損益 | \$ 82,640,066 | \$ 41,739,773 | \$ 854,838,789 | \$ 1,302,661,944 |
| 綜合損益總額歸屬於： | | | | |
| 母公司業主 | \$ 83,356,223 | \$ 42,868,847 | \$ 884,478,793 | \$ 1,342,493,039 |
| 非控制權益 | (716,157) | (1,129,074) | (29,640,004) | (39,831,095) |
| | \$ 82,640,066 | \$ 41,739,773 | \$ 854,838,789 | \$ 1,302,661,944 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
損 益 表
西元2025年及2024年1月1日至12月31日

| 附註 | (單位:美金元) | | (單位:泰銖元) | | |
|-------------|-------------|-------------------------|-------------------------|---------------------------|---------------------------|
| | 個 體 財 務 報 表 | 個 體 財 務 報 表 | 個 體 財 務 報 表 | 個 體 財 務 報 表 | |
| | 2025 | 2024 | 2025 | 2024 | |
| 收益 | | | | | |
| 銷貨收入 | 八 | \$ 3,666,415,364 | \$ 3,350,596,469 | \$ 120,062,256,757 | \$ 117,410,008,065 |
| 衍生工具評價利益 | | - | 15,859 | - | 548,279 |
| 兌換收益 | | - | 1,528,484 | - | 87,215,291 |
| 其他收入 | 八 | 4,814,220 | 4,862,019 | 157,677,188 | 171,253,187 |
| 收益小計 | | <u>3,671,229,584</u> | <u>3,357,002,831</u> | <u>120,219,933,945</u> | <u>117,669,024,822</u> |
| 費用 | | | | | |
| 銷貨成本 | 八 | (3,535,498,531) | (3,261,200,000) | (115,783,899,434) | (114,287,979,418) |
| 推銷費用 | | (4,130,105) | (3,922,515) | (135,563,113) | (137,785,787) |
| 管理費用 | 八 | (45,443,854) | (44,838,800) | (1,492,453,643) | (1,565,066,470) |
| 金融資產評價損失 | | (2,006,990) | (2,212,435) | (66,660,930) | (76,490,870) |
| 衍生工具評價損失 | | (942,018) | - | (31,288,535) | - |
| 兌換損失 | | (7,202,487) | - | (235,263,160) | - |
| 費用小計 | | <u>(3,595,223,985)</u> | <u>(3,312,173,750)</u> | <u>(117,745,128,815)</u> | <u>(116,067,322,545)</u> |
| 營業淨利 | | 76,005,599 | 44,829,081 | 2,474,805,130 | 1,601,702,277 |
| 投資關聯企業利益 | 十四(二) | 2,109,403 | 6,651,692 | 70,828,319 | 233,341,581 |
| 投資子公司利益 | 十五(二) | 582,777 | 43,633,984 | 38,017,820 | 1,511,278,101 |
| 利息收入 | | 106,766 | 1,860,473 | 3,504,778 | 67,099,302 |
| 財務費用 | 二十四 | (14,899,697) | (22,268,739) | (486,526,821) | (783,630,059) |
| 稅前淨利 | | 63,904,848 | 74,706,491 | 2,100,629,226 | 2,629,791,202 |
| 所得稅費用 | 二十六 | (1,704,331) | (761,053) | (56,260,969) | (27,071,121) |
| 本期淨利 | | <u>\$ 62,200,517</u> | <u>\$ 73,945,438</u> | <u>\$ 2,044,368,257</u> | <u>\$ 2,602,720,081</u> |
| 每股盈餘 | | | | | |
| 基本每股盈餘 | 二十八 | (單位:美金元) | | (單位:泰銖元) | |
| 本期淨利 | | <u>\$ 0.0060</u> | <u>\$ 0.0071</u> | <u>\$ 0.20</u> | <u>\$ 0.25</u> |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
綜合損益表
西元2025年及2024年1月1日至12月31日

| 附註 | (單位:美金元) | | (單位:泰銖元) | |
|--------------------------------|----------------------|----------------------|-------------------------|-------------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 本期淨利 | \$ 62,200,517 | \$ 73,945,438 | \$ 2,044,368,257 | \$ 2,602,720,081 |
| 本期其他綜合損益 | | | | |
| 後續可能重分類至損益之項目 | | | | |
| 採用權益法認列關聯企業之 其他綜合損益之份額 | 十四(二) 30,330 | (118,326) | 978,021 | (3,979,011) |
| 採用權益法認列子公司之 其他綜合損益之份額 | 十五(二) 15,168,479 | (31,301,019) | 508,137,801 | (1,114,722,178) |
| 採用權益法認列子公司之 其他綜合損益之份額重分類至損益 | 6,573,208 | - | 223,550,422 | - |
| 後續可能重分類至損益之項目合計 | <u>21,772,017</u> | <u>(31,419,345)</u> | <u>732,666,244</u> | <u>(1,118,701,189)</u> |
| 不重分類至損益之項目 | | | | |
| 財務報表功能性貨幣轉換 為表達貨幣之匯率影響數 | - | - | (1,872,804,762) | (154,546,780) |
| 採用權益法認列子公司之 其他綜合損益之份額 | 十五(二) 211,690 | 1,047,959 | 6,783,307 | 36,934,903 |
| 精算損益 | 二十二 (736,298) | (601,093) | (23,593,530) | (20,442,779) |
| 所得稅影響數 | 二十六 (91,703) | (104,112) | (2,940,723) | (3,471,197) |
| 不重分類至損益之項目合計 | <u>(616,311)</u> | <u>342,754</u> | <u>(1,892,555,708)</u> | <u>(141,525,853)</u> |
| 本期其他綜合損益 | <u>21,155,706</u> | <u>(31,076,591)</u> | <u>(1,159,889,464)</u> | <u>(1,260,227,042)</u> |
| 本期綜合損益 | <u>\$ 83,356,223</u> | <u>\$ 42,868,847</u> | <u>\$ 884,478,793</u> | <u>\$ 1,342,493,039</u> |

後附財務報表附註係本財務報告之一部分

臺全寶科技股份有限公司及子公司
股東權益變動表
西元2025年及2024年1月1日至12月31日

(單位:美金元)

| | | 合 併 財 務 報 表 | | | | | | | | | | | | | |
|-----|------------------------|------------------------------|----------------|---------------|------------|---------------|----------------|-----------------|--------------|----------------|------------------|----------------|----------------|--------------|----------------|
| | | 其 他 股 東 權 益 | | | | | | | | | | | | | |
| | | 其 他 綜 合 損 益 | | | | | | | | | | | | | |
| | | 透過其他綜合損益 | | | | | | | | | | | | | |
| | | 國外營運機構 採用權益法認列 按公允價值衡量之 其他股東 | | | | | | | | | | | | | |
| | | 財務報表換算 關聯企業之其他 金融資產未實現 權益組成 | | | | | | | | | | | | | |
| | | 與待出售非流動資產 歸屬於母公司 | | | | | | | | | | | | | |
| | | 非控制權益 | | | | | | | | | | | | | |
| 附註 | 股 本 | 普通股 | 資本公積- | 資本公積- | 保 留 盈 餘 | 國外營運機構 | 採用權益法認列 | 按公允價值衡量之 | 其他股東 | 與待出售非流動資產 | 歸屬於母公司 | 非控制權益 | 合 計 | | |
| | | 發行溢價 | 股份基礎給付 | 認列對子公司所 | 法定盈餘公積 | 未分配盈餘 | 財務報表換算 | 之兌換差額 | 綜合損益之份額 | 評價損失 | 項目合計 | 直接相關之權益 | 業主之權益合計 | 非控制權益 | 合 計 |
| | 2024年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 10,814,997 | \$ 257,238 | \$ 31,100,160 | \$ 322,002,366 | (\$ 74,735,902) | (\$ 858,723) | (\$ 5,841,823) | (\$ 81,436,448) | \$ - | \$ 760,144,239 | \$ 6,184,879 | \$ 766,329,118 |
| | 本期淨利 | - | - | - | - | - | 73,945,438 | - | - | - | - | - | 73,945,438 | (1,129,074) | 72,816,364 |
| | 本期其他綜合損益 | - | - | - | - | - | (9,952) | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | (31,076,591) | - | (31,076,591) |
| | 本期綜合損益總額 | - | - | - | - | - | 73,935,486 | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | 42,868,847 | (1,129,074) | 41,739,773 |
| 三十一 | 發放現金股利 | - | - | - | - | - | (42,684,944) | - | - | - | - | - | (42,684,944) | - | (42,684,944) |
| | 股份基礎給付交易 | - | - | 1,775,028 | - | - | - | - | - | - | - | - | 1,775,028 | - | 1,775,028 |
| | 認列對子公司所有權權益變動數 | - | - | - | (9,121) | - | - | - | - | - | - | - | (9,121) | 4,221 | (4,900) |
| | 處分透過其他綜合損益按公允價值衡量之金融資產 | - | - | - | - | (84,154) | - | - | 84,154 | - | 84,154 | - | - | - | - |
| 十二 | 與待出售非流動資產直接相關之權益 | - | - | - | - | - | 6,573,208 | - | - | 6,573,208 | (6,573,208) | - | - | - | - |
| | 2024年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 99,461,068) | (\$ 979,694) | (\$ 5,404,963) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 | \$ 5,060,026 | \$ 767,154,075 |
| | 2025年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 99,461,068) | (\$ 979,694) | (\$ 5,404,963) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 | \$ 5,060,026 | \$ 767,154,075 |
| | 本期淨利 | - | - | - | - | - | 62,200,517 | - | - | - | - | - | 62,200,517 | (716,157) | 61,484,360 |
| | 本期其他綜合損益 | - | - | - | - | - | (616,311) | 16,039,481 | 22,250 | - | 16,061,731 | 5,710,286 | 21,155,706 | - | 21,155,706 |
| | 本期綜合損益總額 | - | - | - | - | - | 61,584,206 | 16,039,481 | 22,250 | - | 16,061,731 | 5,710,286 | 83,356,223 | (716,157) | 82,640,066 |
| 三十一 | 發放現金股利 | - | - | - | - | - | (63,298,931) | - | - | - | - | - | (63,298,931) | - | (63,298,931) |
| | 股份基礎給付交易 | - | - | 2,529,855 | - | - | - | - | - | - | - | - | 2,529,855 | - | 2,529,855 |
| | 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | (862,922) | - | (862,922) | 862,922 | - | - | - | - |
| 十二 | 認列對子公司所有權權益變動數 | - | - | - | - | - | - | - | - | - | - | - | - | (4,054,673) | (4,054,673) |
| | 2025年12月31日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 15,119,880 | \$ 248,117 | \$ 31,100,160 | \$ 351,454,029 | (\$ 84,284,509) | (\$ 957,444) | (\$ 5,404,963) | (\$ 90,646,916) | \$ - | \$ 784,681,196 | \$ 289,196 | \$ 784,970,392 |

後附財務報表附註係本財務報告之一部分

泰合寶科技股份有限公司及子公司
股東權益變動表
西元2025年及2024年1月1日至12月31日

(單位: 泰銖元)

| | | 合 併 財 務 報 表 | | | | | | | | | | | | | |
|----|------------------------|------------------------------|------------------|----------------|--------------|------------------|------------------|--------------------|-----------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| | | 其 他 股 東 權 益 | | | | | | | | | | | | | |
| | | 其 他 綜 合 損 益 | | | | | | | | | | | | | |
| | | 透過其他綜合損益 | | | | | | | | | | | | | |
| | | 國外營運機構 採用權益法認列 按公允價值衡量之 其他股東 | | | | | | | | | | | | | |
| | | 財務報表換算 關聯企業之其他 金融資產未實現 權益組成 | | | | | | | | | | | | | |
| | | 之兌換差額 綜合損益之份額 評價損失 項目合計 | | | | | | | | | | | | | |
| | | 與待出售非流動資產 歸屬於母公司 | | | | | | | | | | | | | |
| | | 資本公積- | | | | | | | | | | | | | |
| | | 認列對子公司所 | | | | | | | | | | | | | |
| | | 保 留 盈 餘 | | | | | | | | | | | | | |
| | | 法定盈餘公積 未分配盈餘 | | | | | | | | | | | | | |
| | | 有權權益變動數 | | | | | | | | | | | | | |
| | | 股份基礎給付 | | | | | | | | | | | | | |
| | | 發行溢價 | | | | | | | | | | | | | |
| | | 普通股 | | | | | | | | | | | | | |
| | | 股本 | | | | | | | | | | | | | |
| 附註 | 股 本 | 發行溢價 | 資本公積- | 認列對子公司所 | 保 留 盈 餘 | 財務報表換算 | 國外營運機構 | 採用權益法認列 | 按公允價值衡量之 | 其他股東 | 權益組成 | 與待出售非流動資產 | 歸屬於母公司 | 非控制權益 | 合 計 |
| | | | 股份基礎給付 | 有權權益變動數 | 法定盈餘公積 | 未分配盈餘 | 之兌換差額 | 綜合損益之份額 | 評價損失 | 項目合計 | 直接相關之權益 | 業主之權益合計 | 非控制權益 | 合 計 | |
| | 2024年1月1日餘額 | \$10,450,002,831 | \$ 5,745,765,441 | \$ 347,703,000 | \$ 3,378,805 | \$ 1,045,000,283 | \$10,517,118,997 | (\$ 1,875,317,271) | (\$ 22,249,729) | (\$ 196,757,981) | (\$ 2,094,324,981) | \$ - | \$26,014,644,376 | \$ 211,666,820 | \$26,226,311,196 |
| | 本期淨利 | - | - | - | - | - | 2,602,720,081 | - | - | - | - | - | 2,602,720,081 | (39,919,309) | 2,562,800,772 |
| | 本期其他綜合損益 | - | - | - | - | (268,849) | (1,269,178,977) | (4,068,992) | 13,289,776 | (1,259,958,193) | - | (1,260,227,042) | 88,214 | (1,260,138,828) | |
| | 本期綜合損益總額 | - | - | - | - | 2,602,451,232 | (1,269,178,977) | (4,068,992) | 13,289,776 | (1,259,958,193) | - | (1,260,227,042) | 88,214 | (1,260,138,828) | |
| | 發放現金股利 | - | - | - | - | - | (1,515,250,426) | - | - | - | - | - | (1,515,250,426) | - | (1,515,250,426) |
| | 股份基礎給付交易 | - | - | 60,361,023 | - | - | - | - | - | - | - | - | 60,361,023 | - | 60,361,023 |
| | 認列對子公司所有權權益變動數 | - | - | - | (309,810) | - | - | - | - | - | - | (309,810) | 143,371 | (166,439) | |
| | 處分透過其他綜合損益按公允價值衡量之金融資產 | - | - | - | - | (2,861,908) | - | - | 2,861,908 | 2,861,908 | - | - | - | - | |
| | 與待出售非流動資產直接相關之權益 | - | - | - | - | - | 223,550,422 | - | - | 223,550,422 | (223,550,422) | - | - | - | |
| | 2024年12月31日餘額 | \$10,450,002,831 | \$ 5,745,765,441 | \$ 408,064,023 | \$ 3,068,995 | \$ 1,045,000,283 | \$11,601,457,895 | (\$ 2,920,945,826) | (\$ 26,318,721) | (\$ 180,606,297) | (\$ 3,127,870,844) | (\$ 223,550,422) | \$25,901,938,202 | \$ 171,979,096 | \$26,073,917,298 |
| | 2025年1月1日餘額 | \$10,450,002,831 | \$ 5,745,765,441 | \$ 408,064,023 | \$ 3,068,995 | \$ 1,045,000,283 | \$11,601,457,895 | (\$ 2,920,945,826) | (\$ 26,318,721) | (\$ 180,606,297) | (\$ 3,127,870,844) | (\$ 223,550,422) | \$25,901,938,202 | \$ 171,979,096 | \$26,073,917,298 |
| | 本期淨利 | - | - | - | - | - | 2,044,368,257 | - | - | - | - | - | 2,044,368,257 | (23,984,637) | 2,020,383,620 |
| | 本期其他綜合損益 | - | - | - | - | (19,750,946) | (1,335,233,042) | 719,092 | - | (1,334,513,950) | 194,375,432 | (1,159,889,464) | (5,655,367) | (1,165,544,831) | |
| | 本期綜合損益總額 | - | - | - | - | 2,024,617,311 | (1,335,233,042) | 719,092 | - | (1,334,513,950) | 194,375,432 | (1,159,889,464) | 884,478,793 | (29,640,004) | 854,838,789 |
| | 發放現金股利 | - | - | - | - | - | (2,090,000,566) | - | - | - | - | - | (2,090,000,566) | - | (2,090,000,566) |
| | 股份基礎給付交易 | - | - | 85,816,710 | - | - | - | - | - | - | - | - | 85,816,710 | - | 85,816,710 |
| | 與待出售非流動資產直接相關之權益 | - | - | - | - | - | (29,174,990) | - | - | (29,174,990) | 29,174,990 | - | - | - | |
| | 認列對子公司所有權權益變動數 | - | - | - | - | - | - | - | - | - | - | - | (133,205,545) | (133,205,545) | |
| | 2025年12月31日餘額 | \$10,450,002,831 | \$ 5,745,765,441 | \$ 493,880,733 | \$ 3,068,995 | \$ 1,045,000,283 | \$11,536,074,640 | (\$ 4,285,353,858) | (\$ 25,599,629) | (\$ 180,606,297) | (\$ 4,491,559,784) | \$ 4,491,559,784 | \$24,782,233,139 | \$ 9,133,547 | \$24,791,366,686 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
股東權益變動表
西元2025年及2024年1月1日至12月31日

(單位:美金元)

| 個 體 財 務 報 表 | | | | | | | | | | | | |
|--------------------------------|-----------------------|-----------------------|----------------------|--------------------------|----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|-----------------------|--|
| 其 他 股 東 權 益 | | | | | | | | | | | | |
| 其 他 綜 合 損 益 | | | | | | | | | | | | |
| 採用權益法 透過其他綜合損益 | | | | | | | | | | | | |
| 認列關聯企業 按公允價值衡量之 其他股東 | | | | | | | | | | | | |
| 及子公司之其他 金融資產未實現 權益組成 與待出售非流動資產 | | | | | | | | | | | | |
| 附註 | 股 本 | 普通 股 發 行 溢 價 | 資 本 公 積 - 股份基礎給付 | 資 本 公 積 - 認列對子公司所 有權益變動數 | 保 留 盈 餘 法定盈餘公積 | 未 分 配 盈 餘 | 綜 合 損 益 之 份 額 | 評 價 損 失 | 項 目 合 計 | 直 接 相 關 之 權 益 | 合 計 | |
| 2024年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 10,814,997 | \$ 257,238 | \$ 31,100,160 | \$ 322,002,366 | (\$ 77,594,625) | (\$ 3,841,823) | (\$ 81,436,448) | \$ - | \$ 760,144,239 | |
| 本期淨利 | - | - | - | - | - | 73,945,438 | - | - | - | - | 73,945,438 | |
| 本期其他綜合損益 | - | - | - | - | - | (9,952) | (31,066,639) | - | (31,066,639) | - | (31,076,591) | |
| 本期綜合損益總額 | - | - | - | - | - | 73,935,486 | (31,066,639) | - | (31,066,639) | - | 42,868,847 | |
| 發放現金股利 | 三十一 | - | - | - | - | (42,684,944) | - | - | - | - | (42,684,944) | |
| 股份基礎給付交易 | - | - | 1,775,028 | - | - | - | - | - | - | - | 1,775,028 | |
| 認列對子公司所有權益變動數 | - | - | - | (9,121) | - | - | - | - | - | - | (9,121) | |
| 處分透過其他綜合損益按 公允價值衡量之金融資產 | - | - | - | - | - | (84,154) | 84,154 | - | 84,154 | - | - | |
| 與待出售非流動資產直接相關之權益 | 十二 | - | - | - | - | - | 6,573,208 | - | 6,573,208 | (6,573,208) | - | |
| 2024年12月31日餘額 | <u>\$ 307,334,363</u> | <u>\$ 170,071,563</u> | <u>\$ 12,590,025</u> | <u>\$ 248,117</u> | <u>\$ 31,100,160</u> | <u>\$ 353,168,754</u> | <u>(\$ 102,003,902)</u> | <u>(\$ 3,841,823)</u> | <u>(\$ 105,845,725)</u> | <u>(\$ 6,573,208)</u> | <u>\$ 762,094,049</u> | |
| 2025年1月1日餘額 | \$ 307,334,363 | \$ 170,071,563 | \$ 12,590,025 | \$ 248,117 | \$ 31,100,160 | \$ 353,168,754 | (\$ 102,003,902) | (\$ 3,841,823) | (\$ 105,845,725) | (\$ 6,573,208) | \$ 762,094,049 | |
| 本期淨利 | - | - | - | - | - | 62,200,517 | - | - | - | - | 62,200,517 | |
| 本期其他綜合損益 | - | - | - | - | - | (616,311) | 15,198,809 | - | 15,198,809 | 6,573,208 | 21,155,706 | |
| 本期綜合損益總額 | - | - | - | - | - | 61,584,206 | 15,198,809 | - | 15,198,809 | 6,573,208 | 83,356,223 | |
| 發放現金股利 | 三十一 | - | - | - | - | (63,298,931) | - | - | - | - | (63,298,931) | |
| 股份基礎給付交易 | - | - | 2,529,855 | - | - | - | - | - | - | - | 2,529,855 | |
| 2025年12月31日餘額 | <u>\$ 307,334,363</u> | <u>\$ 170,071,563</u> | <u>\$ 15,119,880</u> | <u>\$ 248,117</u> | <u>\$ 31,100,160</u> | <u>\$ 351,454,029</u> | <u>(\$ 86,805,093)</u> | <u>(\$ 3,841,823)</u> | <u>(\$ 90,646,916)</u> | <u>\$ -</u> | <u>\$ 784,681,196</u> | |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
股東權益變動表
西元2025年及2024年1月1日至12月31日

(單位:泰銖元)

| | | 個 體 財 務 報 表 | | | | | | | | | | | | |
|-----|------------------------|-------------------|------------------|----------------|--------------|------------------|-------------------|--------------------|--------------------|------------------|--------------------|------------------|-------------------|-----------|
| | | 其 他 股 東 權 益 | | | | | | 其 他 綜 合 損 益 | | | | | | |
| | | 普通股 | | 資本公積- | | 資本公積- | | 採用權益法 | | 透過其他綜合損益 | | | | |
| | | 發行溢價 | | 認列對子公司所 | | 保 留 盈 餘 | | 國外營運機構 | | 認列關聯企業 | | 按公允價值衡量之 | 其 他 股 東 | 與待出售非流動資產 |
| 附 註 | 股 本 | 發 行 溢 價 | 股 份 基 礎 給 付 | 有 權 益 變 動 數 | 法 定 盈 餘 公 積 | 未 分 配 盈 餘 | 財 務 報 表 換 算 | 及 子 公 司 之 其 他 | 金 融 資 產 未 實 現 | 權 益 組 成 | 項 目 合 計 | 項 目 合 計 | 合 計 | |
| | 2024年1月1日餘額 | \$ 10,450,002,831 | \$ 5,745,765,441 | \$ 347,703,000 | \$ 3,378,805 | \$ 1,045,000,283 | \$ 10,517,118,997 | \$ 651,699,301 | (\$ 2,612,882,501) | (\$ 133,141,781) | (\$ 2,094,324,981) | \$ - | \$ 26,014,644,376 | |
| | 本期淨利 | - | - | - | - | 2,602,720,081 | - | - | - | - | - | - | 2,602,720,081 | |
| | 本期其他綜合損益 | - | - | - | - | (268,849) | (154,546,780) | (1,105,411,413) | - | (1,259,958,193) | - | (1,260,227,042) | | |
| | 本期綜合損益總額 | - | - | - | - | 2,602,451,232 | (154,546,780) | (1,105,411,413) | - | (1,259,958,193) | - | (1,342,493,039) | | |
| 三十一 | 發放現金股利 | - | - | - | - | (1,515,250,426) | - | - | - | - | - | (1,515,250,426) | | |
| | 股份基礎給付交易 | - | - | 60,361,023 | - | - | - | - | - | - | - | 60,361,023 | | |
| | 認列對子公司所有權益變動數 | - | - | - | (309,810) | - | - | - | - | - | - | (309,810) | | |
| | 處分透過其他綜合損益按公允價值衡量之金融資產 | - | - | - | - | (2,861,908) | - | 2,861,908 | - | 2,861,908 | - | - | | |
| 十二 | 與待出售非流動資產直接相關之權益 | - | - | - | - | - | - | 223,550,422 | - | 223,550,422 | (223,550,422) | - | | |
| | 2024年12月31日餘額 | \$ 10,450,002,831 | \$ 5,745,765,441 | \$ 408,064,023 | \$ 3,068,995 | \$ 1,045,000,283 | \$ 11,601,457,895 | \$ 497,152,521 | (\$ 3,491,881,584) | (\$ 133,141,781) | (\$ 3,127,870,844) | (\$ 223,550,422) | \$ 25,901,938,202 | |
| | 2025年1月1日餘額 | \$ 10,450,002,831 | \$ 5,745,765,441 | \$ 408,064,023 | \$ 3,068,995 | \$ 1,045,000,283 | \$ 11,601,457,895 | \$ 497,152,521 | (\$ 3,491,881,584) | (\$ 133,141,781) | (\$ 3,127,870,844) | (\$ 223,550,422) | \$ 25,901,938,202 | |
| | 本期淨利 | - | - | - | - | 2,044,368,257 | - | - | - | - | - | - | 2,044,368,257 | |
| | 本期其他綜合損益 | - | - | - | - | (19,750,946) | (1,872,804,762) | 509,115,822 | - | (1,363,688,940) | 223,550,422 | (1,159,889,464) | | |
| | 本期綜合損益總額 | - | - | - | - | 2,024,617,311 | (1,872,804,762) | 509,115,822 | - | (1,363,688,940) | 223,550,422 | 884,478,793 | | |
| 三十一 | 發放現金股利 | - | - | - | - | (2,090,000,566) | - | - | - | - | - | (2,090,000,566) | | |
| | 股份基礎給付交易 | - | - | 85,816,710 | - | - | - | - | - | - | - | 85,816,710 | | |
| | 2025年12月31日餘額 | \$ 10,450,002,831 | \$ 5,745,765,441 | \$ 493,880,733 | \$ 3,068,995 | \$ 1,045,000,283 | \$ 11,536,074,640 | (\$ 1,375,652,241) | (\$ 2,982,765,762) | (\$ 133,141,781) | (\$ 4,491,559,784) | \$ - | \$ 24,782,233,139 | |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
現金流量表
西元2025年及2024年1月1日至12月31日

| | (單位:美金元) | | (單位:泰銖元) | |
|-------------------|----------------|---------------|------------------|------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 營業活動之現金流量 | | | | |
| 稅前淨利 | \$ 73,398,474 | \$ 84,032,414 | \$ 2,410,865,939 | \$ 2,958,214,266 |
| 稅前調整項目 | | | | |
| 折舊費用 | 63,480,593 | 70,951,051 | 2,082,938,207 | 2,499,719,508 |
| 非金融資產減損損失 | 395,389 | 322,495 | 12,669,618 | 10,897,339 |
| 預期信用(回升利益)減損損失 | (344,066) | 643,621 | (11,095,133) | 22,661,636 |
| 存貨(回升利益)跌價損失 | (6,375,014) | 1,090,342 | (207,958,831) | 31,976,947 |
| 處分投資損失 | 555,153 | - | 18,238,094 | - |
| 處分不動產、廠房及設備損失(利益) | 3,244,878 | (1,770,254) | 103,612,113 | (60,081,259) |
| 租賃修改及終止損失(利益) | 13,458 | (223,798) | 442,081 | (6,864,644) |
| 投資關聯企業利益 | (1,916,454) | (6,760,185) | (64,645,568) | (237,031,337) |
| 員工福利費用 | 1,811,935 | 1,685,658 | 59,479,471 | 57,951,498 |
| 股份基礎給付交易 | 2,529,855 | 1,775,028 | 85,816,710 | 60,361,023 |
| 未實現衍生工具評價利益 | (1,058,991) | (301,378) | (33,093,493) | (16,328,151) |
| 未實現兌換損失(利益) | 1,699,921 | (179,102) | 55,184,564 | (4,494,675) |
| 利息收入 | (10,730,711) | (13,748,438) | (352,220,806) | (483,238,408) |
| 利息費用 | 23,416,709 | 30,768,701 | 765,584,314 | 1,079,063,218 |
| 小計 | 150,121,129 | 168,286,155 | 4,925,817,280 | 5,912,806,961 |
| 營業資產(增加)減少 | | | | |
| 應收帳款及其他應收款 | 79,861,591 | (66,537,340) | 2,725,830,945 | (2,177,000,628) |
| 存貨淨額 | (53,952,371) | (14,465,389) | (1,653,576,836) | (559,642,226) |
| 預付貨款 | (4,651,560) | 3,015,672 | (153,457,506) | 103,166,082 |
| 其他流動資產 | 53,664,925 | (11,772,142) | 1,773,168,590 | (397,074,550) |
| 營業負債增加(減少) | | | | |
| 應付帳款及其他應付款 | (124,596,447) | 181,872,827 | (4,258,094,629) | 6,480,039,856 |
| 其他流動負債 | (11,888,833) | (8,169,593) | (395,962,063) | (292,726,428) |
| 應計退休金負債 | (253,075) | (234,823) | (8,164,723) | (6,287,018) |
| 其他非流動負債 | 4,924,214 | (284,723) | 159,767,182 | (10,203,620) |
| 營業活動之現金流入 | 93,229,573 | 251,710,644 | 3,115,328,240 | 9,053,078,429 |
| 收取之利息 | 10,730,711 | 13,748,438 | 352,220,806 | 483,238,408 |
| 本期支付所得稅 | (8,609,941) | (3,758,591) | (280,325,818) | (130,244,333) |
| 營業活動之淨現金流入 | 95,350,343 | 261,700,491 | 3,187,223,228 | 9,406,072,504 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
現金流量表(續)
西元2025年及2024年1月1日至12月31日

| | (單位:美金元) | | (單位:泰銖元) | |
|-----------------------|----------------|----------------|-------------------|-------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 投資活動之現金流量 | | | | |
| 定期存款減少 | \$ 1,026,654 | \$ 2,361,884 | \$ 30,715,253 | \$ 79,927,933 |
| 受限制存款減少 | 763 | 174,607 | 16,502 | 5,936,899 |
| 處分關聯企業投資收現數 | 34,885 | - | 1,182,062 | - |
| 處分子公司收現數 | 5,947,677 | - | 199,590,979 | - |
| 對子公司之收購 | - | (4,900) | - | (166,439) |
| 自關聯企業股利收入收現數 | 1,247,484 | 253,204 | 40,733,182 | 9,101,149 |
| 處分股權投資收現數 | - | 1,802,977 | - | 61,314,728 |
| 購置不動產、廠房及設備 | (82,509,252) | (47,581,992) | (2,708,039,587) | (1,664,128,721) |
| 出售不動產、廠房及設備價款 | 7,322,136 | 14,030,629 | 239,188,830 | 506,682,883 |
| 其他非流動資產(增加)減少 | (3,974,405) | 657,388 | (129,516,765) | 33,247,524 |
| 投資活動之淨現金流出 | (70,904,058) | (28,306,203) | (2,326,129,544) | (968,084,044) |
| 籌資活動之現金流量 | | | | |
| 短期借款增加(減少) | 253,108,486 | (192,888,680) | 8,115,935,933 | (6,686,293,736) |
| 舉借銀行長期借款 | 523,586,655 | 142,175,603 | 17,317,829,456 | 4,834,778,522 |
| 舉借其他長期借款-關係人 | - | 19,533,884 | - | 664,334,383 |
| 長期借款償還-關聯企業 | (19,664,855) | - | (637,880,035) | - |
| 長期借款償還 | (649,401,290) | (210,017,947) | (21,335,902,378) | (7,583,058,234) |
| 租賃本金償還 | (4,613,241) | (4,568,945) | (151,264,267) | (160,971,143) |
| 利息支付數 | (23,379,857) | (31,802,912) | (764,709,540) | (1,118,511,931) |
| 發放現金股利 | (63,298,931) | (42,684,944) | (2,090,000,566) | (1,515,250,426) |
| 籌資活動之淨現金流入(流出) | 16,336,967 | (320,253,941) | 454,008,603 | (11,564,972,565) |
| 分類至待出售非流動資產之現金及約當現金 | - | (4,522,091) | - | (153,696,134) |
| 匯率影響數 | 19,642,888 | (31,752,885) | 180,665,132 | (973,786,021) |
| 本期現金及約當現金增加(減少) | 60,426,140 | (123,134,629) | 1,495,767,419 | (4,254,466,260) |
| 期初現金及約當現金餘額 | 171,556,217 | 294,690,846 | 5,830,826,970 | 10,085,293,230 |
| 期末現金及約當現金餘額 | \$ 231,982,357 | \$ 171,556,217 | \$ 7,326,594,389 | \$ 5,830,826,970 |
| 現金流量資訊之補充揭露 | | | | |
| 未動用現金支付項目 | | | | |
| 購置不動產、廠房及設備尚未支付數 | \$ 4,455,700 | \$ 2,136,403 | \$ 140,722,353 | \$ 72,611,734 |
| 使用權資產增加數 | 1,602,245 | 3,447,279 | 53,292,203 | 117,227,143 |
| 租賃修改及終止致使用權資產增加(減少)數 | 163,022 | (639,178) | 5,310,269 | (21,582,978) |
| 租賃修改及終止致租賃負債增加(減少)數 | 176,480 | (862,976) | 5,752,350 | (28,447,622) |
| 出售不動產、廠房及設備尚未收現數 | 6,369,194 | 530,878 | 201,155,374 | 18,043,390 |
| 資產轉列至待出售非流動資產 | - | 13,452,983 | - | 457,237,968 |
| 負債轉列至與待出售非流動資產直接相關之負債 | - | 3,057,405 | - | 103,914,623 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
現金流量表
西元2025年及2024年1月1日至12月31日

| | (單位:美金元) | | (單位:泰銖元) | |
|-------------------|---------------|---------------|------------------|------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 營業活動之現金流量 | | | | |
| 稅前淨利 | \$ 63,904,848 | \$ 74,706,491 | \$ 2,100,629,226 | \$ 2,629,791,202 |
| 稅前調整項目 | | | | |
| 折舊費用 | 38,242,703 | 38,732,849 | 1,254,040,607 | 1,364,627,918 |
| 預期信用(回升利益)減損損失 | (411,911) | 645,192 | (13,313,186) | 22,716,950 |
| 非金融資產減損損失 | - | 27,585 | - | 938,137 |
| 存貨(回升利益)跌價損失 | (4,100,591) | 4,524,289 | (133,257,975) | 153,852,647 |
| 處分子公司損失 | 555,153 | - | 18,238,094 | - |
| 子公司清算損失 | 72,928 | - | 2,365,596 | - |
| 處分不動產、廠房及設備損失(利益) | 140,072 | (901,345) | 4,424,533 | (30,493,310) |
| 投資關聯企業利益 | (2,109,403) | (6,651,692) | (70,828,319) | (233,341,581) |
| 投資子公司利益 | (582,777) | (43,633,984) | (38,017,820) | (1,511,278,101) |
| 員工福利費用 | 1,445,538 | 1,144,962 | 47,399,647 | 40,263,482 |
| 未實現兌換損失 | 2,027,807 | 818,589 | 66,043,473 | 29,171,093 |
| 利息收入 | (106,766) | (1,860,473) | (3,504,778) | (67,099,302) |
| 利息費用 | 14,335,087 | 20,860,548 | 468,046,338 | 732,890,636 |
| 小計 | 113,412,688 | 88,413,011 | 3,702,265,436 | 3,132,039,771 |
| 營業資產(增加)減少 | | | | |
| 應收帳款及其他應收款 | (53,751,689) | 25,460,751 | (1,577,058,342) | 1,028,798,544 |
| 存貨淨額 | (81,071,178) | (48,712,864) | (2,566,474,981) | (1,802,088,972) |
| 預付貨款 | (4,769,306) | 3,813,098 | (155,693,085) | 131,137,079 |
| 其他流動資產 | (40,688,191) | 14,590,853 | (1,330,297,241) | 511,925,989 |
| 營業負債增加(減少) | | | | |
| 應付帳款及其他應付款 | 87,677,634 | 139,923,574 | 2,754,287,571 | 4,923,971,102 |
| 其他流動負債 | (1,583,548) | 150,287 | (51,966,288) | 4,953,209 |
| 應計退休金負債 | (58,867) | (114,308) | (1,941,636) | (4,050,721) |
| 營業活動之現金流入 | 19,167,543 | 223,524,402 | 773,121,434 | 7,926,686,001 |
| 收取之利息 | 106,766 | 1,566,035 | 3,504,778 | 56,377,001 |
| 本期支付所得稅 | (400,338) | (432,191) | (13,021,787) | (14,753,215) |
| 營業活動之淨現金流入 | 18,873,971 | 224,658,246 | 763,604,425 | 7,968,309,787 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司
現金流量表(續)
西元2025年及2024年1月1日至12月31日

| | (單位:美金元) | | (單位:泰銖元) | |
|-----------------------|----------------|-----------------|------------------|-------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025 | 2024 | 2025 | 2024 |
| 投資活動之現金流量 | | | | |
| 投資子公司現金支付數 | \$ - | (\$ 10,000,000) | \$ - | (\$ 342,884,000) |
| 對子公司之收購 | - | (4,900) | - | (166,439) |
| 處分關聯企業投資收現數 | 34,885 | - | 1,182,062 | - |
| 處分子公司收現數 | 5,947,677 | - | 199,590,979 | - |
| 子公司資本返還收現數 | 2,179,342 | - | 70,417,364 | - |
| 子公司清算退回股款 | - | 1,189,545 | - | 40,455,632 |
| 關係人長期資金融通款收回數 | - | 7,500,000 | - | 255,042,625 |
| 利息收入收現數 | - | 1,879,005 | - | 63,896,849 |
| 自子公司股利收入收現數 | - | 55,743,937 | - | 1,991,202,236 |
| 自關聯企業股利收入收現數 | 997,973 | - | 32,278,625 | - |
| 購置不動產、廠房及設備 | (69,795,406) | (37,633,304) | (2,289,299,501) | (1,311,026,276) |
| 出售不動產、廠房及設備價款 | 3,019,263 | 7,675,511 | 99,619,532 | 267,549,849 |
| 其他非流動資產增加 | (1,712) | (49,897) | (57,537) | (1,779,417) |
| 投資活動之淨現金(流出)流入 | (57,617,978) | 26,299,897 | (1,886,268,476) | 962,291,059 |
| 籌資活動之現金流量 | | | | |
| 短期借款增加(減少) | 228,325,397 | (71,483,208) | 7,305,599,422 | (2,517,253,254) |
| 長期借款償還 | (125,942,600) | (205,171,445) | (4,085,602,291) | (7,418,231,962) |
| 租賃本金償還 | (383,942) | (314,663) | (12,582,502) | (11,075,711) |
| 利息支付數 | (15,159,766) | (23,554,346) | (495,084,709) | (830,049,181) |
| 發放現金股利 | (63,298,931) | (42,684,944) | (2,090,000,566) | (1,515,250,426) |
| 籌資活動之淨現金流入(流出) | 23,540,158 | (343,208,606) | 622,329,354 | (12,291,860,534) |
| 匯率影響數 | - | - | (50,861,994) | 197,192,376 |
| 本期現金及約當現金減少 | (15,203,849) | (92,250,463) | (551,196,691) | (3,164,067,312) |
| 期初現金及約當現金餘額 | 29,526,616 | 121,777,079 | 1,003,546,196 | 4,167,613,508 |
| 期末現金及約當現金餘額 | \$ 14,322,767 | \$ 29,526,616 | \$ 452,349,505 | \$ 1,003,546,196 |
| 現金流量資訊之補充揭露 | | | | |
| 未動用現金支付項目 | | | | |
| 購置不動產、廠房及設備尚未支付數 | \$ 2,034,360 | \$ 566,447 | \$ 64,250,280 | \$ 19,252,308 |
| 使用權資產增加數 | 667,335 | - | 22,612,299 | - |
| 出售不動產、廠房及設備尚未收現數 | 72,952 | 193,274 | 2,304,024 | 6,568,972 |
| 資產轉列至待出售非流動資產 | - | 35,309 | - | 1,200,077 |
| 負債轉列至與待出售非流動資產直接相關之負債 | - | 561,144 | - | 19,072,079 |

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
合併財務報表附註
西元2025年及2024年1月1日至12月31日

一、公司概況

泰金寶科技股份有限公司(以下簡稱本公司)係設立於泰國之公開發行公司。本公司之母公司為設立於台灣之金寶電子工業股份有限公司。主要經營業務係從事電腦週邊設備、通訊設備及自動化設備之製造。公司地址為 191/54, 191/57 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110, 並分別於泰國 Samut Sakorn、Petchaburi 及 Nakhonratchasima 省設立四家分公司。

二、財務報表編製基礎

(一)本財務報表係依據佛曆 2547 年所制訂之泰國財務報告編製準則所編製，財務報表之表達並遵循商業發展委員會根據佛曆 2543 年會計法案所發布之規定。

本集團之管理階層係以美金作為功能性貨幣並編製財務報表，然依泰國監管單位規定需以泰銖為財務報表表達貨幣，故本集團亦以美金換算泰銖編製財務報表。

資產負債科目係以財務報表結束日之匯率換算，損益科目則以每月平均匯率換算，匯率轉換所產生之兌換差額於其他綜合損益下”國外營運機構財務報表換算之兌換差額”列報。

本公司係以泰文編製官方法定財務報表，英文財務報表係依泰文財務報表翻譯而成。

除了會計準則所要求之特殊揭露外，本財務報表係以歷史成本為編製基礎。

(二)合併財務報表編製原則

1. 合併財務報表合併個體包括本公司及下列子公司(以下簡稱本集團)：

| 公司名稱 | 營業性質 | 設立所在地 | 投資比例 | |
|--|-------------------|---------|-------|-------|
| | | | 2025年 | 2024年 |
| 本公司持有 | | | % | % |
| Logistar International Holding Co., Ltd. | 控股 | 英屬維京群島 | 8 | 9 |
| 泰金寶光電(蘇州)有限公司 | 製造 | 中華人民共和國 | 100 | 100 |
| 泰金寶電通股份有限公司 | 集團公司經銷商、 研究及發展 | 台灣 | 100 | 100 |
| Cal Comp (Malaysia) SDN. BHD. | 製造 | 馬來西亞 | - | 100 |
| Cal-Comp Electronics (USA) Co., Ltd. | 製造 | 美國 | 100 | 100 |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | 製造 | 巴西 | 100 | 100 |

| 公司名稱 | 營業性質 | 設立所在地 | 投資比例 | |
|---|-----------------|---------|------------|------------|
| | | | 2025年 % | 2024年 % |
| Cal-Comp Industria de Semicondutores S.A. | 製造 | 巴西 | - | 58 |
| Cal-Comp Electronics (Sao Paulo) Industria e Comercio De Electronicos e Informatica Ltda. | 製造 | 巴西 | 100 | 100 |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | 製造 | 墨西哥 | 100 | 100 |
| Cal-Comp Automotion and Industrial 4.0 Service (Thailand) Co., Ltd. | 工廠自動化系統 設計服務 | 泰國 | 100 | 100 |
| 泰金寶精密控股股份有限公司 | 控股 | 開曼群島 | 100 | 100 |
| Cal-Comp Semiconductor, LTD. | 控股 | 開曼群島 | - | 100 |
| <u>子公司持有</u> | | | | |
| Logistar International Holding Co., Ltd. (92%由泰金寶電通股份有限公司持有) | 控股 | 英屬維京群島 | 92 | 91 |
| Cal-Comp Precision (Singapore) Limited (100%由泰金寶精密控股股份有限公司持有) | 精密塑膠製模工程 | 新加坡 | 100 | 100 |
| Cal-Comp Precision (Thailand) Limited (100%由Cal-Comp Precision (Singapore) Limited持有) | 精密塑膠製模工程 | 泰國 | 100 | 100 |
| Cal-Comp Precision (Malaysia) Sdn. Bnd. (100%由Cal-Comp Precision (Singapore) Limited持有) | 精密塑膠製模工程 | 馬來西亞 | 100 | 100 |
| 泰金寶精密(東莞)有限公司 (100%由Cal-Comp Precision (Singapore) Limited持有) | 精密塑膠製模工程 | 中華人民共和國 | 100 | 100 |
| Cal-Comp Precision (Philippines), Inc. (100%由Cal-Comp Precision (Singapore) Limited持有) | 精密塑膠製模工程 | 菲律賓 | 100 | 100 |
| 泰金寶精密(岳陽)有限公司 (100%由Cal-Comp Precision (Singapore) Limited持有) | 精密塑膠製模工程 | 中華人民共和國 | 100 | 100 |
| Cal-Comp USA (San Diego), Inc. (100%由Cal-Comp Electronics (USA) Co., Ltd.持有) | 製造 | 美國 | 100 | 100 |
| 工信智寶(北京)科技發展有限公司 (80%由泰金寶光電(蘇州)有限公司持有) | 製造 | 中華人民共和國 | 80 | 80 |
| 泰金寶光電(岳陽)有限公司 (100%由泰金寶光電(蘇州)有限公司持有) | 製造 | 中華人民共和國 | 100 | 100 |
| 新金寶高端智能科技研發(岳陽)有限公司 (100%由泰金寶光電(蘇州)有限公司持有) | 研發 | 中華人民共和國 | 100 | 100 |

除 Logistar International Holding Co., Ltd.、Cal Comp (Malaysia) SDN. BHD.、Cal-Comp Semiconductor, LTD. 及 Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. 財務報表係由公司管理階層編製，對本財務報表無重大影響外，各子公司之財務報表係由各公司管理階層編製，並由其所委任之會計師查核簽證。

- 當本公司暴露於來自對該個體之參與之變動報酬或對該等變動報酬享有權利，且透過對該個體之權力有能力影響該等報酬時，本公司即控制該個體。

3. 對於期中取得子公司之控制能力者，自取得控制力之日起，開始將子公司之收益及費損編入合併損益表；對於期中喪失對子公司控制力之日起，終止將子公司之收益及費損編入合併損益表。
4. 子公司之財務報表與本公司採用相同之重要會計政策。
5. 所有子公司及關聯企業之財務報表均以其功能性貨幣表達。當其功能性貨幣非為美金時，資產負債科目以資產負債表日匯率換算為美金，損益科目則以每月平均匯率換算，匯率轉換所產生之外幣兌換差額列於股東權益變動表之“國外營運機構財務報表換算之兌換差額”科目。
6. 集團間之重大交易事項及其餘額，均於合併時加以銷除。
7. 非控制權益係表達非屬本公司所持有部分之子公司其損益與淨資產，並單獨列示於合併損益及合併財務狀況表之權益。

(三) 本公司之個體財務報表，其中對投資子公司及關聯企業均以權益法列示其金額。

三、新發布及修訂之財務報導準則

(一) 本期適用之財務報導準則

本集團於本期採用會計準則委員會發布之一系列修訂及新發布且於西元 2025 年 1 月 1 日起適用之財務報導準則，上述修改主係整合相對之國際財務報導準則，大部分變動主係闡明會計處理及為準則使用者提供會計指引之修訂。本集團管理階層認為上述修改對於本集團財務報表並無重大影響。

(二) 自西元 2026 年 1 月 1 日起適用之財務報導準則

泰國政府之會計師協會發布修訂後之財務報導準則及解釋，並於西元 2026 年 1 月 1 日起適用，前述修訂主係整合相應之國際財務報導準則，大部分變動主係闡明會計處理及為準則使用者提供會計指引之修訂。

本集團管理階層認為上述修改對於本集團財務報表並無重大影響。

四、重要會計政策

(一) 收入及費用之認列

商品銷售：銷售商品之收入通常於交付商品控制權移轉予客戶之時間點認列。收入按扣除退貨、折扣、免稅額及向客戶報價後所提供商品之已收或應收對價（不包括增值稅）之金額計價。

服務收入：服務收入於提供服務完成時認列。

利息收入：利息收入採用有效利率法，並以應計基礎衡量。有效利率適用於衡量金融資產之帳面價值總額，除非當金融資產帳面價值淨額（扣除備抵預期信用損失）於後續發生信用減損。

股利：股利於收款之權利確立時認列。

費用：費用係依應計基礎認列。

財務成本：按攤銷後成本衡量之金融負債之利息支出，係採用有效利率法，並以應計基礎衡量。

(二)現金及約當現金

現金及約當現金包含庫存現金及三個月內到期、具高度流動性或未受限制之銀行存款。

(三)存貨

製成品及在製品於期末按平均法之成本與淨變現價值孰低評價。成本包含所有製造成本及可歸屬之製造費用。

原物料、備料及生產用物料於期末按平均成本與淨變現價值孰低評價，並於耗用時認列為生產成本。

(四)投資子公司及關聯企業

投資子公司及關聯企業係採用權益法認列於合併及個體財務報表。

(五)不動產、廠房及設備與折舊

土地係以成本表達。房屋、房屋附屬設備及設備以成本減累計折舊及累計減損之淨額表達。房屋、房屋附屬設備及設備係依成本於估計耐用期間內以直線法計提折舊，耐用年限如下：

| | |
|-----------|--------|
| 房屋及房屋附屬設備 | 3-51 年 |
| 機器設備 | 2-20 年 |
| 模具及耗材 | 1-15 年 |
| 辦公設備 | 1-11 年 |
| 運輸設備 | 5-11 年 |
| 雜項設備及研發設備 | 1-21 年 |

折舊已包含於本期損益中。

土地、土地改良物、未完工程、正在安裝之設備不提列折舊。

不動產、廠房及設備於處分時或於預期未來不會產生任何經濟效益時除列。除列產生之損益，於除列時列入當期損益項下。

(六)借款成本

為了需要耗費長期間以取得、建造或生產資產而使資產達到可銷售或可供使用狀態而產生之借款成本，皆應資本化為該相關資產之入帳成本。除此情況外之借款成本皆於發生期間費用化，借款成本包含利息與為達成借款所發生之一切相關必要費用。

(七)政府補助

政府補助於可合理確信企業將遵循政府補助所附加之條件，且將可收到該項補助時認列。與資產有關之政府補助，做為該資產帳面價值之減項，於資產耐用年限內透過折舊費用之減少將補助認列於損益。若政府補助之性質係補償發生之費用，則在相關費用發生期間將政府補助認列為當期損益。

(八) 無形資產

經由企業併購取得之無形資產以取得當日之公允價值作為原始成本，以其他方式取得之無形資產則以其成本入帳。取得後無形資產係以成本減累計攤提及累計減損之淨額表達。

有限耐用年限之無形資產係依經濟耐用年限以有系統之方式攤銷，並於可能產生減損跡象時評估無形資產減損。管理階層於每個財務報導期間評估攤銷期間及攤銷方式，攤銷費用列入當期損益項下。

(九) 租賃

本集團於簽訂合約初期評估合約是否為租賃或包含租賃。合約為租賃或包含租賃係合約訂定於一段時間內移轉可識別資產使用之控制，作為權利換取之對價。

本集團除短期租賃和低價值資產租賃外，對所有租賃採用單一認列和衡量方法。本集團於租賃開始日期（即標的資產可供使用之日）認列使用權資產，表示有權使用該標的資產，並依據租金給付額認列租賃負債。

使用權資產

使用權資產按成本減去累計折舊及累計減損衡量，並調整租賃負債重評估之任何再衡量數。使用權資產成本包括租賃負債之原始衡量金額、發生之任何原始直接成本及於租賃開始日或之前已減去可收取任何租賃誘因之租賃給付額。

使用權資產折舊係參考原始衡量成本，按直線法以估計使用年限或租賃期限較短者計算折舊費用。

各項使用權資產耐用年限如下：

| | |
|-----------|--------|
| 土地 | 49 年 |
| 房屋及房屋附屬設備 | 1-12 年 |
| 辦公設備 | 3-5 年 |

租賃負債

租賃負債係於租賃期間之租金給付額按現值折現後認列。租賃負債包含固定給付，減除可收取之任何租賃誘因。變動租賃給付於事件或情況導致租金給付發生之期間認列為費用，且非取決於某項指數或費率。

本集團於租賃開始日將尚未支付之租賃給付按以出租人之租賃隱含利率或本集團增額借款利率折現後之現值認列。租賃負債將於租賃開始日後增加，以反映利息增加及租金給付額之減少。此外，當租賃期間改變、租金給付額修改或對購買資產選擇權之評估改變，則需再衡量租賃負債之帳面價值。

短期租賃或低價值標的資產之租賃

當租賃期間為 12 個月以下之短期租賃或低價值標的資產之租賃，將租賃給付採直線法於租賃期間認列為費用。

(十) 關係人交易

關係人包含控制或被控制之個人或企業，不論以直接或間接或與本公司具有共同控制者。

關係人也包含直接或間接對該公司具有投票權之關聯企業、個人或企業，或因具有投票權而對公司及對規劃公司經營之經理人及董事有影響力者。

(十一) 外幣交易

本合併與個體財務報表以泰銖表達，非以本集團之功能性貨幣美金衡量。

本集團內每一個體之財務報告所列之項目，均係以該個體營運所處經濟環境之功能性貨幣衡量。

外幣交易係以交易日當日匯率換算為功能性貨幣。外幣貨幣性資產及負債係以財務報導結束日之匯率換算為功能性貨幣。

因匯率換算產生之差額認列於本期損益。

(十二) 非金融資產減損

本集團於資產負債表日針對有減損跡象之資產，進行減損測試。當可回收金額低於其帳面價值時，則認列減損損失。可回收金額係指一項資產之公允價值減出售成本或其使用價值，兩者較高者。判斷使用價值時，預估未來現金流量需以稅前折現率折現，該折現率須能反映特定資產風險及當時市場風險狀況，判斷公允價值減出售成本時，需採用適當評價模式。在評價模型計算中，所反映的金額為該資產在常規交易下出售，所能獲得的金額減除處分成本的金額。

減損損失認列於當期損益。

(十三) 職工福利

短期員工福利

薪資、紅利及社會保險金於發生時認列為費用。

離職後給付

確定提撥辦法

本集團與員工已共同設立退休基金。該基金每月由員工與本集團共同提撥，此項基金資產係由獨立之信託基金保管，本集團提撥數於提撥當期認列為費用。

確定給付辦法

本集團於員工退休時有義務依勞工法規支付一定之退職給付，本集團係採確定給付辦法認列相關義務。

確定給付辦法下之給付義務係依照精算師認可之預計單位給付法精算。

確定給付辦法下之淨負債是以確定給付義務現值減除計畫資產之公允價值。

確定給付義務產生之利息成本與計畫資產產生之利息收入係依相同退職給付義務折現率折現後淨額表達之淨利息收益或損失。

確定福利計畫產生之再衡量數於發生當期認列於其他綜合損益。

前期服務成本係依計畫修改或縮短日與本集團確認重組相關成本日孰早之日期，認列於當期損益。

(十四) 負債準備

當本集團因過去事項而產生現存的義務關係，且預期未來須以經濟利益償還且債務金額可合理衡量時，應認列為負債準備。

(十五) 所得稅

所得稅費用包含了當期所得稅及遞延所得稅。本公司及泰國子公司之應納稅額係依照泰國當地之稅務法規計算，海外子公司之應納稅額則係參照當地稅法規定之方式及稅率計算。

當期所得稅

當期所得稅係課稅所得依照稅法規定計算，當期應繳納予當地稅局之金額。

遞延所得稅

遞延所得稅係指財務報表資產及負債金額與稅法認列基礎不同產生之暫時性差異，並使用資產負債表日當期之稅率進行計算。

本集團於產生未來應課稅之暫時性差異時認列遞延所得稅負債；於產生未來可減除之暫時性差異及虧損扣抵時，尚需考量其可實現之可能性後始認列為遞延所得稅資產。

本集團於財務報告日評估遞延所得稅資產，當未來遞延所得稅資產實現之可能性不大時，減少當期遞延所得稅資產之金額。

本集團與股東權益相關之遞延所得稅資產及負債，認列於股東權益項下。

(十六) 權益交割股份基礎給付

本集團認列權益交割之股份基礎給付係於給與日以所給與權益工具之公允價值衡量所取得之員工勞務，於既得期間認列為酬勞成本，並相對調整權益變動表之“資本公積-股份基礎給付”。

權益工具之公允價值應反映市價既得條件及非既得條件之影響。本集團於每一報導期間結束日重新評估最終歸屬股份給付之股數。

(十七) 金融工具

本集團於原始認列時按公允價值衡量金融資產，而對非透過損益按公允價值衡量之金融資產，則以交易成本衡量。惟不包含重大融資成分之應收帳款係依照與收入認列相關之會計政策中揭露之交易價格衡量。

金融資產之分類及衡量

金融資產於原始認列時分類為透過其他綜合損益按公允價值衡量之金融資產(“FVOCI”)或透過損益按公允價值衡量之金融資產(“FVTPL”)，且後續按攤銷後成本衡量。金融資產於原始認列之分類係依據本集團收取合約現金流量為目的之經營模式及金融資產之合約條款產生特定日期之現金流量。

按攤銷後成本衡量之金融資產

本集團持有金融資產符合在以收取合約現金流量為目的之經營模式下持有該金融資產，以及該金融資產之合約條款產生特定日期之現金流量，完全為支付本金及流通在外本金金額之利息，則認列為按攤銷後成本衡量之金融資產。

按攤銷後成本衡量之金融資產後續採有效利息法(“EIR”)認列及認列減損損失，並於除列、修改或損失時，將利益或損失認列於損益。

透過其他綜合損益按公允價值衡量之金融資產(權益工具)

本集團於原始認列時作一不可撤銷之選擇，將非持有供交易之權益工具投資認列為FVOCI。分類係以各別工具法判斷。

金融資產之公允價值變動認列於其他綜合損益，且不得重分類至損益。

收取之股利係於損益認列股利收入，惟當股利能明確代表為金融資產部分成本之回收時，則該利益認列於其他綜合損益。

分類為FVOCI之權益工具無需進行減損評估。

透過損益按公允價值衡量之金融資產

分類為FVTPL之金融資產按公允價值認列於財務狀況表，相關交易成本認列於損益。

上述金融資產包含衍生性、本集團未作一不可撤銷之選擇分類為FVOCI之權益工具投資，以及非以完全支付本金及流通在外本金金額之利息為目的之金融資產。

金融負債之分類及衡量

除衍生性負債外，本集團於原始認列時按公允價值衡量金融負債，並扣除交易成本，後續以有效利率法按攤銷後成本衡量。金融負債除列之利益或損失亦依有效利息法攤銷認列於損益。本集團決定攤銷後成本係考量有效利率法必要組成部分之任何費用及成本。有效利息攤銷法包含認列於損益之財務成本。

金融資產之慣例交易

金融資產之慣例交易須依法規或市場慣例之期間內移轉資產，且於交易日(即本集團承諾購買或銷售資產日)。

金融工具除列

當收取來自金融資產現金流量之合約權利失效或移轉收取金融資產現金流量之合約權利，且業已移轉金融資產所有權之幾乎所有風險及報酬或移轉收取金融資產現金流量之合約權利，惟未保留對金融資產之控制時，除列金融資產。

當金融負債之義務履行、取消或到期時，除列金融負債。對現有金融負債來自同樣債權人而實質上不同條款之重新協商或修改，將此重新協商或修改除列原金融負債並認列新金融負債，與除列金融負債之差額認列於損益。

金融資產減損

本集團對所有非持有按公允價值衡量金融資產之債務工具認列備抵預期信用損失（“ECLs”）。預期信用損失係依據合約之現金流量與本集團預期收取所有現金流量之間的差額，並按原始估計之有效利率進行折現。

考量所有合理且可佐證之資訊後，對自原始認列後信用風險並未顯著增加者，按 12 個月預期信用損失金額衡量備抵損失；對自原始認列後信用風險已顯著增加者，按存續期間預期信用損失金額衡量備抵損失。

當合約付款期間逾期超過 30 天時，本集團視為信用風險大幅增加；當合約付款期間逾期超過 365 天時，視為信用減損或金融資產違約。而在特定情況下，本集團亦會評估金融資產信用風險大幅增加之情況，且會使用其他內部或外部資訊評估金融資產違約情況。

本集團對於應收帳款採用簡化方式計算 ECLs，因此，本集團未追蹤信用風險之變化，而於每一財務報導日依據預期信用損失存續期間認列備抵損失。

ECLs 之計算係依據歷史預期損失經驗、對債務人特定之前瞻性資訊及經濟環境。

當無法合理預期收回合約現金流量時，沖銷金融資產。

金融工具互抵

當有法律上可執行之權利將所認列之金融資產及負債金額抵銷，且意圖以淨額基礎交割或同時實現資產及清償負債時，始可將金融資產及金融負債互抵，並於資產負債表中以淨額表達。

(十八) 衍生性金融商品

本集團持有衍生性金融商品以針對外幣風險進行避險，例如遠期外匯合約。衍生性金融商品原始認列時按簽訂合約當日之公允價值衡量，後續按公允價值衡量，後續變動包含利息收入且認列於損益。當公允價值為正數時，衍生性金融商品含利息收入認列為金融資產；當公允價值為負數時，衍生性金融商品含利息收入認列為金融負債。

衍生性金融商品之剩餘期間超過 12 個月，且未在 12 個月內到期實現或結清時，衍生性金融商品表達為非流動資產或非流動負債。其餘衍生性金融商品表達為流動資產或負債。

(十九) 公允價值衡量

公允價值定義為：於衡量日，市場參與者之間在有秩序之交易中出售資產所能收取或移轉負債所須支付之價格。本集團依相關財務報導準則規定均使用活絡市場報價於衡量日衡量其資產及負債公允價值。若無存在相同資產或負債之活絡市場或無可參考之報價，本集團透過適當條件之評價技術或使用相似特性之資產及負債之可觀察輸入值進行公允價值衡量。

為衡量財務報表上資產及負債之公允價值所採用評價技術的各等級定義依輸入值分類如下：

第一等級：於衡量日可取得之相同資產或負債於活絡市場之報價。

第二等級：資產或負債直接或間接之可觀察輸入值。

第三等級：資產或負債之不可觀察輸入值如未來現金流量評估。

本集團於報導期間結束日考量是否有依公允價值衡量之資產及負債所採用之公允價值等級轉換之事件發生。

五、重大會計判斷及估計

管理階層於編製財務報導時，為符合財務報告準則要求，有時須對某些足以影響相關財務報表與附註表達之會計交易作若干估計及假設，惟該等假設及估計與實際結果可能存有差異。

應收帳款之備抵預期信用損失

管理階層依據過去收款條件、流通在外債務帳齡分類及為相似信用風險之各個客戶別作的未來經濟狀況，決定應收帳款之備抵預期信用損失。本集團之歷史信用損失經驗及未來經濟狀況亦無法代表客戶將來是否會確實違約。

存貨跌價損失

由於存貨須以成本與淨變現價值孰低者計價，故管理階層必須運用判斷及估計決定資產負債表日存貨之淨變現價值。由於科技快速變遷，本集團評估資產負債表日存貨因正常損耗、過時陳舊或無市場銷售價值之金額，並將存貨成本沖減至淨變現價值。此存貨評價主要係依未來特定期間內之產品需求為估計基礎，故可能產生重大變動。

六、現金及約當現金

| | (單位:美金仟元) | | (單位:泰銖仟元) | |
|--------|-------------|-------------|--------------|--------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 現金 | \$ 1,078 | \$ 5,754 | \$ 34,050 | \$ 195,592 |
| 金融機構存款 | 230,904 | 165,802 | 7,292,544 | 5,635,235 |
| 合計 | \$ 231,982 | \$ 171,556 | \$ 7,326,594 | \$ 5,830,827 |

| | (單位:美金仟元) | | (單位:泰銖仟元) | |
|--------|-------------|-------------|-------------|--------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 現金 | \$ 13 | \$ 13 | \$ 415 | \$ 425 |
| 金融機構存款 | 14,310 | 29,514 | 451,935 | 1,003,121 |
| 合計 | \$ 14,323 | \$ 29,527 | \$ 452,350 | \$ 1,003,546 |

活期存款及定期存款於西元 2025 年 12 月 31 日年利率介於 0.00%-4.97% (西元 2024 年 12 月 31 日：年利率介於 0.00%-12.29%之間)。

七、應收帳款及其他應收款

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| <u>應收帳款-關係人 (附註八)</u> | | | | |
| 未逾期 | \$ 437,791 | \$ 448,175 | \$ 13,826,552 | \$ 15,232,520 |
| 逾期 | | | | |
| 1個月內 | 20,099 | 16 | 634,759 | 532 |
| 1-2月 | 67 | 2,831 | 2,125 | 96,218 |
| 2-3月 | 68 | - | 2,144 | - |
| 3-6月 | 93 | 29 | 2,955 | 993 |
| 6-12月 | 270 | 45 | 8,518 | 1,526 |
| 超過12個月 | - | 88 | - | 2,983 |
| 小計 | 458,388 | 451,184 | 14,477,053 | 15,334,772 |
| 減：備抵預期信用損失 | (5) | (69) | (151) | (2,339) |
| 淨額 | 458,383 | 451,115 | 14,476,902 | 15,332,433 |
| <u>應收帳款-非關係人</u> | | | | |
| 未逾期 | 397,046 | 471,282 | 12,539,710 | 16,017,871 |
| 逾期 | | | | |
| 1個月內 | 7,128 | 12,328 | 225,117 | 418,994 |
| 1-2月 | 3,721 | 3,294 | 117,505 | 111,968 |
| 2-3月 | 910 | 2,371 | 28,778 | 80,566 |
| 3-6月 | 311 | 225 | 9,831 | 7,653 |
| 6-12月 | - | 45 | - | 1,523 |
| 小計 | 409,116 | 489,545 | 12,920,941 | 16,638,575 |
| 減：備抵預期信用損失 | (169) | (104) | (5,334) | (3,520) |
| 淨額 | 408,947 | 489,441 | 12,915,607 | 16,635,055 |
| 應收帳款合計 | 867,330 | 940,556 | 27,392,509 | 31,967,488 |
| <u>其他應收款</u> | | | | |
| -關係人 (附註八) | 4,101 | 17,768 | 129,513 | 603,902 |
| -非關係人 | 22,108 | 9,088 | 698,226 | 308,886 |
| 小計 | 26,209 | 26,856 | 827,739 | 912,788 |
| 減：備抵預期信用損失 | (2,487) | (2,832) | (78,551) | (96,271) |
| 其他應收款合計 | 23,722 | 24,024 | 749,188 | 816,517 |
| 應收帳款及其他應收款淨額總計 | \$ 891,052 | \$ 964,580 | \$ 28,141,697 | \$ 32,784,005 |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| <u>應收帳款-關係人 (附註八)</u> | | | | |
| 未逾期 | \$ 599,062 | \$ 547,159 | \$ 18,919,911 | \$ 18,596,742 |
| 逾期 | | | | |
| 1個月內 | 385 | 5 | 12,136 | 153 |
| 1-2月 | 8 | 2,830 | 243 | 96,202 |
| 6-12月 | 3 | - | 124 | - |
| 超過12個月 | 5 | - | 142 | - |
| 小計 | 599,463 | 549,994 | 18,932,556 | 18,693,097 |
| 減：備抵預期信用損失 | (5) | (69) | (151) | (2,339) |
| 淨額 | 599,458 | 549,925 | 18,932,405 | 18,690,758 |
| <u>應收帳款-非關係人</u> | | | | |
| 未逾期 | 151,365 | 149,411 | 4,780,482 | 5,078,162 |
| 逾期 | | | | |
| 1個月內 | 5,861 | 10,227 | 185,122 | 347,610 |
| 1-2月 | 2,055 | 3,152 | 64,904 | 107,146 |
| 2-3月 | 64 | 1,192 | 2,019 | 40,526 |
| 3-6月 | 38 | 186 | 1,209 | 6,329 |
| 小計 | 159,383 | 164,168 | 5,033,736 | 5,579,773 |
| 減：備抵預期信用損失 | - | (3) | - | (93) |
| 淨額 | 159,383 | 164,165 | 5,033,736 | 5,579,680 |
| 應收帳款合計 | 758,841 | 714,090 | 23,966,141 | 24,270,438 |
| <u>其他應收款</u> | | | | |
| -關係人 (附註八) | 17,060 | 20,787 | 538,783 | 706,518 |
| -非關係人 | 21,529 | 8,703 | 679,944 | 295,756 |
| 小計 | 38,589 | 29,490 | 1,218,727 | 1,002,274 |
| 減：備抵預期信用損失 | (2,487) | (2,832) | (78,550) | (96,271) |
| 其他應收款合計 | 36,102 | 26,658 | 1,140,177 | 906,003 |
| 應收帳款及其他應收款淨額總計 | \$ 794,943 | \$ 740,748 | \$ 25,106,318 | \$ 25,176,441 |

正常信用條件為 30-180 天。

應收帳款及其他應收款之備抵預期信用損失變動如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------|-----------|----------|------------|------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初餘額 | \$ 3,005 | \$ 2,361 | \$ 102,130 | \$ 80,811 |
| 備抵預期信用損失準備 | (344) | 644 | (11,095) | 22,662 |
| 匯率影響數 | - | - | (6,999) | (1,343) |
| 期末餘額 | \$ 2,661 | \$ 3,005 | \$ 84,036 | \$ 102,130 |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------|-----------------|-----------------|------------------|------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初餘額 | \$ 2,904 | \$ 2,259 | \$ 98,703 | \$ 77,307 |
| 備抵預期信用損失準備 | (412) | 645 | (13,313) | 22,717 |
| 匯率影響數 | - | - | (6,689) | (1,321) |
| 期末餘額 | <u>\$ 2,492</u> | <u>\$ 2,904</u> | <u>\$ 78,701</u> | <u>\$ 98,703</u> |

八、關係人交易

本期本集團與關係人間有重大交易往來。該等交易基於正常交易實質及正常商業形式，且經由本集團與關係人同意。

關係人名稱與本公司之關係彙總如下：

| 關 係 人 名 稱 | 與本公司之關係 |
|--|---------------|
| 金寶電子工業股份有限公司(金寶電子) | 母公司 |
| 泰金寶光電(蘇州)有限公司(泰金寶光電(蘇州)) | 子公司 |
| 泰金寶電通股份有限公司(泰金寶電通) | 子公司 |
| Cal-Comp (Malaysia) SDN. BHD. (Cal Comp (Malaysia))* | 子公司 |
| Cal-Comp Electronics (USA) Co., Ltd. (泰金寶電子(美國)) | 子公司 |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. (泰金寶電子(巴西)) | 子公司 |
| Cal-Comp Industria de Semicondutores S.A.** | 子公司 |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | 子公司 |
| Cal-Comp Electronics de Mexico Co., S.A.de C.V. (泰金寶電子(墨西哥)) | 子公司 |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 子公司 |
| 泰金寶精密控股股份有限公司 | 子公司 |
| Cal-Comp Semiconductor, LTD.* | 子公司 |
| Logistar International Holding Co., Ltd.(Logistar) | 子公司(由另一子公司持有) |
| Cal-Comp Precision (Singapore) Limited (Cal-Comp Precision (Singapore)) | 子公司(由另一子公司持有) |
| Cal-Comp Precision (Thailand) Limited (Cal-Comp Precision (Thailand)) | 子公司(由另一子公司持有) |
| Cal-Comp Precision (Malaysia) Sdn. Bhd. (Cal-Comp Precision (Malaysia)) | 子公司(由另一子公司持有) |
| 泰金寶精密塑膠(東莞)有限公司 | 子公司(由另一子公司持有) |
| Cal-Comp Precision (Philippines), Inc. | 子公司(由另一子公司持有) |
| 泰金寶精密(岳陽)有限公司 | 子公司(由另一子公司持有) |

| 關係人名稱 | 與本公司之關係 |
|--|---------------|
| Cal-Comp USA (San Diego), Inc. | 子公司(由另一子公司持有) |
| 工信智寶(北京)科技發展有限公司(工信智寶(北京)) | 子公司(由另一子公司持有) |
| 泰金寶光電(岳陽)有限公司 | 子公司(由另一子公司持有) |
| 新金寶高端智能科技研發(岳陽)有限公司 | 子公司(由另一子公司持有) |
| 三緯國際立體列印科技股份有限公司(三緯國際)** | 關聯企業 |
| PChome (Thailand) Co., Ltd. | 關聯企業 |
| Cal-Comp Technology (Philippines), Inc. | 關聯企業 |
| Daviscomms (S) Pte Ltd. (Daviscomms) | 關聯企業(子公司所持有) |
| 上海創格教育科技有限公司(上海創格) | 關聯企業(子公司所持有) |
| Kinpo Electronics (Philippines), Inc. (Kinpo Electronics (Philippines)) | 關聯企業之子公司 |
| CastleNet Technology, Inc. | 母公司之子公司 |
| CastleNet Technology (BVI), Inc. | 母公司之子公司 |
| CastleNet Technology Inc. (Kunshan) | 母公司之子公司 |
| Crownpo Technology, Inc. | 母公司之子公司 |
| 金寶電子(中國)有限公司(金寶電子(中國)) | 母公司之子公司 |
| Kinpo International Ltd.(金寶國際) | 母公司之子公司 |
| Kinpo International (Singapore) Pte. Ltd. | 母公司之子公司 |
| Lipo Holding Co., Ltd. | 母公司之子公司 |
| LIZ Electronics (Kunshan) Co., Ltd. | 母公司之子公司 |
| LIZ Electronics (Nantong) Co., Ltd. | 母公司之子公司 |
| Ranashe International Ltd. | 母公司之子公司 |
| Cal-Comp Asset Management, Inc. | 母公司之子公司 |
| Confiar Land Corp. | 母公司之子公司 |
| Acbel Polytech Inc. | 關係人 |
| AcTek Energy Co., Ltd. | 關係人 |
| AcRay Energy Co., Ltd. | 關係人 |
| Ascendant Private Equity Investment, Ltd. | 關係人 |
| 金仁寶管理服務股份有限公司(金仁寶管理服務) | 關係人 |
| Teleport Access Service, Inc. | 關係人 |
| iHELPER Inc. | 關係人 |
| Instituto Cal-Comp De Pesquisa E Inovacao Tecnologica Da Amazonia | 關係人 |
| SaveCom International Inc. | 關係人 |
| Metal Component Engineering Limited | 關係人 |
| Kang De Energy Co., Ltd. | 關係人 |
| Kang Rui Energy Co., Ltd. | 關係人 |
| Kinpo&Compal Group Assets Development Corporation | 關係人 |

| 關係人名稱 | 與本公司之關係 |
|--|---------|
| Compal Electronics, Inc. | 關係人 |
| Compal Wireless Communications (Nanjing) Co., Ltd. | 關係人 |
| Compal Smart Device (Chongqing) Co., Ltd. | 關係人 |
| Superhero Patterns, Inc. | 關係人 |
| HUMAX Networks, Inc. | 關係人 |
| HUMAX Networks (USA) Inc. | 關係人 |
| HUMAX Networks Japan Inc. | 關係人 |
| HUMAX Networks GmbH | 關係人 |
| HUMAX Networks India Private Limited | 關係人 |
| HUMAX Networks (Thailand) Co., Ltd. | 關係人 |

*該公司已於西元 2025 年完成清算。
**該公司已於西元 2025 年處分。

與關係人間之交易資訊彙總如下：

| | (單位：美金百萬元) 合併財務報表 | | (單位：泰銖百萬元) 合併財務報表 | | 價格政策 |
|-------------------|----------------------|------------|----------------------|-----------|-------|
| | 2025年 | 2024年 | 2025年 | 2024年 | |
| <u>與母公司之交易事項</u> | | | | | |
| 銷貨收入 | \$ 1,668.3 | \$ 1,506.7 | \$ 54,607 | \$ 52,650 | 約定價格 |
| 購置不動產、廠房及設備 | 2.5 | 2.4 | 83 | 82 | 約定價格 |
| 其他費用 | 4.1 | 2.4 | 134 | 85 | 合約價格 |
| <u>與關聯企業之交易事項</u> | | | | | |
| 銷貨收入 | \$ 120.6 | \$ 119.9 | \$ 3,964 | \$ 4,213 | 約定價格 |
| 股利收入 | 1.3 | 0.3 | 40 | 9 | 宣告日價格 |
| 其他費用 | 11.3 | 9.7 | 371 | 342 | 合約價格 |
| <u>與關係人交易事項</u> | | | | | |
| 銷貨收入 | \$ 207.4 | \$ 211.0 | \$ 6,798 | \$ 7,433 | 約定價格 |
| 購料 | 1,275.7 | 1,108.3 | 41,692 | 38,766 | 約定價格 |

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | | 價格政策 |
|-------------------|------------|------------|------------|-----------|-------|
| | 個體財務報表 | | 個體財務報表 | | |
| | 2025年 | 2024年 | 2025年 | 2024年 | |
| <u>與子公司之交易事項</u> | | | | | |
| (合併消除交易事項) | | | | | |
| 銷貨收入 | \$ 541.8 | \$ 506.2 | \$ 17,734 | \$ 17,815 | 約定價格 |
| 股利收入 | - | 55.7 | - | 1,991 | 宣告日價格 |
| 其他收入 | 3.6 | 4.1 | 118 | 145 | 合約價格 |
| 購料 | 84.3 | 64.9 | 2,766 | 2,293 | 約定價格 |
| 購置不動產、廠房及設備 | 11.0 | - | 353 | - | 約定價格 |
| 其他費用 | 32.7 | 34.4 | 1,075 | 1,212 | 合約價格 |
| <u>與母公司之交易事項</u> | | | | | |
| 銷貨收入 | \$ 1,668.1 | \$ 1,506.7 | \$ 54,599 | \$ 52,650 | 約定價格 |
| 購置不動產、廠房及設備 | 2.5 | 2.3 | 83 | 79 | 約定價格 |
| <u>與關聯企業之交易事項</u> | | | | | |
| 股利收入 | 1.0 | - | 32 | - | 宣告日價格 |
| <u>與關係人交易事項</u> | | | | | |
| 銷貨收入 | \$ 205.5 | \$ 207.4 | \$ 6,735 | \$ 7,306 | 約定價格 |
| 購料 | 1,273.9 | 1,101.9 | 41,633 | 38,543 | 約定價格 |

截至西元 2025 年及 2024 年 12 月 31 日止，因上述交易而產生之關係人帳款餘額分別如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------------------|-------------------|-------------------|----------------------|----------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| <u>應收帳款及其他應收款-關係人</u> | | | | |
| (附註九) | | | | |
| 母公司 | \$ 350,394 | \$ 345,512 | \$ 11,066,335 | \$ 11,743,226 |
| 關聯企業 | 14,333 | 21,222 | 452,679 | 721,298 |
| 關係人 | <u>97,762</u> | <u>102,218</u> | <u>3,087,552</u> | <u>3,474,150</u> |
| 小計 | 462,489 | 468,952 | 14,606,566 | 15,938,674 |
| 減：備抵預期信用損失 | (5) | (69) | (151) | (2,339) |
| 淨額 | <u>\$ 462,484</u> | <u>\$ 468,883</u> | <u>\$ 14,606,415</u> | <u>\$ 15,936,335</u> |
| <u>應付帳款及其他應付款-關係人</u> | | | | |
| (附註十九) | | | | |
| 母公司 | \$ 1,051 | \$ 2,422 | \$ 33,198 | \$ 82,335 |
| 關聯企業 | 1,906 | 2,428 | 60,207 | 82,522 |
| 關係人 | <u>243,485</u> | <u>234,731</u> | <u>7,689,870</u> | <u>7,978,017</u> |
| 小計 | <u>\$ 246,442</u> | <u>\$ 239,581</u> | <u>\$ 7,783,275</u> | <u>\$ 8,142,874</u> |
| <u>租賃負債(附註十七之二)</u> | | | | |
| 關聯企業 | <u>\$ 8,072</u> | <u>\$ 5,435</u> | <u>\$ 254,931</u> | <u>\$ 184,715</u> |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------------------------------|-------------------|-------------------|----------------------|----------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| <u>應收帳款及其他應收款-關係人</u> (附註九) | | | | |
| 子公司 | \$ 170,142 | \$ 124,467 | \$ 5,373,518 | \$ 4,230,363 |
| 母公司 | 350,357 | 345,509 | 11,065,166 | 11,743,101 |
| 關聯企業 | 375 | 187 | 11,840 | 6,365 |
| 關係人 | <u>95,649</u> | <u>100,618</u> | <u>3,020,815</u> | <u>3,419,786</u> |
| 小計 | 616,523 | 570,781 | 19,471,339 | 19,399,615 |
| 減：備抵預期信用損失 | (5) | (69) | (151) | (2,339) |
| 淨額 | <u>\$ 616,518</u> | <u>\$ 570,712</u> | <u>\$ 19,471,188</u> | <u>\$ 19,397,276</u> |
| <u>應付帳款及其他應付款-關係人</u> (附註十九) | | | | |
| 子公司 | \$ 45,219 | \$ 33,003 | \$ 1,428,121 | \$ 1,121,709 |
| 母公司 | - | 1,780 | - | 60,488 |
| 關聯企業 | 175 | 175 | 5,542 | 5,964 |
| 關係人 | <u>243,429</u> | <u>232,944</u> | <u>7,688,090</u> | <u>7,917,246</u> |
| 小計 | <u>\$ 288,823</u> | <u>\$ 267,902</u> | <u>\$ 9,121,753</u> | <u>\$ 9,105,407</u> |

其他長期借款-關係人

截至西元 2025 年及 2024 年 12 月 31 日止，本公司對關係人長期資金融通款餘額及變動如下：

| | | (單位：美金仟元) | | | |
|----------|---------|------------------|--------------------|---------------|-------------|
| | | 合併財務報表 | | | |
| 其他長期借款 | 關係 | 2024年 | 支付 | 已實現 | 2025年 |
| | | 12月31日 | | 匯兌損失 | 12月31日 |
| 金寶電子(中國) | 母公司之子公司 | <u>\$ 19,476</u> | <u>(\$ 19,665)</u> | <u>\$ 189</u> | <u>\$ -</u> |

| | | (單位：泰銖仟元) | | | |
|----------|---------|-------------------|---------------------|--------------------|-------------|
| | | 合併財務報表 | | | |
| 其他長期借款 | 關係 | 2024年 | 支付 | 已實現 | 2025年 |
| | | 12月31日 | | 匯兌利益 | 12月31日 |
| 金寶電子(中國) | 母公司之子公司 | <u>\$ 661,941</u> | <u>(\$ 637,880)</u> | <u>(\$ 24,061)</u> | <u>\$ -</u> |

泰金寶精密(岳陽)有限公司於西元 2024 年向金寶電子(中國)有限公司借款。該筆借款以人民幣計價，利息按年利率 3.25% 計算。

董事及管理階層酬勞

西元 2025 年度及 2024 年度本集團支付予董事及管理階層之員工福利等費用如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|---------|---------------|---------------|---------------|---------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 短期員工福利 | \$ 4.4 | \$ 4.3 | \$ 146 | \$ 151 |
| 退休後員工福利 | 0.1 | 0.1 | 3 | 3 |
| 股份基礎給付 | 0.6 | 0.4 | 19 | 13 |
| 合計 | <u>\$ 5.1</u> | <u>\$ 4.8</u> | <u>\$ 168</u> | <u>\$ 167</u> |
| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 短期員工福利 | <u>\$ 0.8</u> | <u>\$ 0.8</u> | <u>\$ 28</u> | <u>\$ 28</u> |

九、其他金融資產-流動/短期投資

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------------|-----------------|-----------------|------------------|------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| <u>按攤銷後成本衡量</u> | | | | |
| <u>之金融資產</u> | | | | |
| 定期存款 | \$ - | \$ 1,027 | \$ - | \$ 34,894 |
| <u>透過損益按公允價值</u> | | | | |
| <u>衡量之金融資產</u> | | | | |
| 衍生性金融資產 | <u>1,966</u> | <u>327</u> | <u>62,090</u> | <u>11,124</u> |
| 合計 | <u>\$ 1,966</u> | <u>\$ 1,354</u> | <u>\$ 62,090</u> | <u>\$ 46,018</u> |

十、存貨

(單位：美金仟元)

| | 合併財務報表 | | | | | |
|------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 成本 | | 備抵存貨跌價損失 | | 存貨淨額 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 製成品 | \$ 92,490 | \$ 86,942 | (\$ 4,218) | (\$ 3,955) | \$ 88,272 | \$ 82,987 |
| 在製品 | 3,379 | 1,471 | (453) | - | 2,926 | 1,471 |
| 原物料 | 411,804 | 378,607 | (15,264) | (22,207) | 396,540 | 356,400 |
| 在途存貨 | 31,132 | 17,833 | - | - | 31,132 | 17,833 |
| 合計 | \$ 538,805 | \$ 484,853 | (\$ 19,935) | (\$ 26,162) | \$ 518,870 | \$ 458,691 |

(單位：泰銖仟元)

| | 合併財務報表 | | | | | |
|------|---------------|---------------|--------------|--------------|---------------|---------------|
| | 成本 | | 備抵存貨跌價損失 | | 存貨淨額 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 製成品 | \$ 2,921,071 | \$ 2,954,972 | (\$ 133,221) | (\$ 134,411) | \$ 2,787,850 | \$ 2,820,561 |
| 在製品 | 106,741 | 50,000 | (14,327) | - | 92,414 | 50,000 |
| 原物料 | 13,005,816 | 12,868,034 | (482,066) | (754,758) | 12,523,750 | 12,113,276 |
| 在途存貨 | 983,211 | 606,097 | - | - | 983,211 | 606,097 |
| 合計 | \$ 17,016,839 | \$ 16,479,103 | (\$ 629,614) | (\$ 889,169) | \$ 16,387,225 | \$ 15,589,934 |

(單位：美金仟元)

| | 個體財務報表 | | | | | |
|-----|-------------|-------------|-------------|-------------|-------------|-------------|
| | 成本 | | 備抵存貨跌價損失 | | 存貨淨額 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 製成品 | \$ 71,087 | \$ 65,380 | (\$ 3,497) | (\$ 3,238) | \$ 67,590 | \$ 62,142 |
| 原物料 | 382,265 | 306,900 | (11,691) | (16,050) | 370,574 | 290,850 |
| 合計 | \$ 453,352 | \$ 372,280 | (\$ 15,188) | (\$ 19,288) | \$ 438,164 | \$ 352,992 |

(單位：泰銖仟元)

| | 個體財務報表 | | | | | |
|-----|---------------|---------------|--------------|--------------|---------------|---------------|
| | 成本 | | 備抵存貨跌價損失 | | 存貨淨額 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 製成品 | \$ 2,245,129 | \$ 2,222,155 | (\$ 110,451) | (\$ 110,057) | \$ 2,134,678 | \$ 2,112,098 |
| 原物料 | 12,072,892 | 10,430,879 | (369,230) | (545,526) | 11,703,662 | 9,885,353 |
| 合計 | \$ 14,318,021 | \$ 12,653,034 | (\$ 479,681) | (\$ 655,583) | \$ 13,838,340 | \$ 11,997,451 |

本集團於本年度為反映存貨淨變現價值，認列包含於銷貨成本之存貨跌價損失計泰銖 3 百萬元(美金 0.1 百萬元)(西元 2024 年度：泰銖 157 百萬元(美金 4.6 百萬元))(個體財務報表：無)(西元 2024 年度：泰銖 154 百萬元(美金 4.5 百萬元))。此外，本集團於出售存貨時，迴轉存貨跌價損失計泰銖 210 百萬元(美金 6.4 百萬元)(西元 2024 年度：泰銖 125 百萬元(美金 3.5 百萬元))(個體財務報表：泰銖 133 百萬元(美金 4.1 百萬元)(西元 2024 年度：無))，並減少存貨認列當期費用。

十一、其他流動資產

截至西元 2025 年及 2024 年 12 月 31 日止，餘額如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------|-------------------|-------------------|---------------------|---------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 應收貨款-模具 | \$ 18,756 | \$ 21,610 | \$ 592,350 | \$ 734,459 |
| 加值稅 | 25,546 | 26,717 | 806,809 | 908,068 |
| 應收補助款-政府 | 8,350 | 133,324 | 263,710 | 4,531,405 |
| 其他 | 84,626 | 42,738 | 2,672,711 | 1,452,566 |
| 合計 | <u>\$ 137,278</u> | <u>\$ 224,389</u> | <u>\$ 4,335,580</u> | <u>\$ 7,626,498</u> |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------|------------------|------------------|---------------------|---------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 應收貨款-模具 | \$ 16,328 | \$ 14,782 | \$ 515,672 | \$ 502,424 |
| 加值稅 | 23,673 | 23,396 | 747,658 | 795,168 |
| 其他 | 28,332 | 3,911 | 894,791 | 132,924 |
| 合計 | <u>\$ 68,333</u> | <u>\$ 42,089</u> | <u>\$ 2,158,121</u> | <u>\$ 1,430,516</u> |

十二、待出售非流動資產及與其直接相關之負債

(一)處分子公司 Cal - Comp Industria de Semicondutores S.A.

本公司於西元 2024 年 5 月 14 日經董事會決議通過，為改善集團整體營運效率進行內部組織重組，核准處分本公司位於巴西之子公司 Cal-Comp Industria de Semicondutores S.A.。

本公司於西元 2024 年 11 月 29 日與 Digitron da Amazonia Industria E Comercio LTDA(買方)簽訂股權交易協議，出售本公司持有 58.03%股權之子公司，該協議於所有條件及情況達成時立即生效。

本公司於本期與買方已完成協議中所有條件與情況。因此，本公司已將對 Cal-Comp Industria de Semicondutores S.A. 之投資自合併及個體財務狀況表中除列。

(二)處分關聯企業三緯國際

本公司於西元 2024 年 11 月 13 日經董事會決議通過，本公司投資於臺灣之關聯企業三緯國際因內部組織重組，核准將三緯國際出售給非關係人。

本公司於西元 2024 年 12 月 20 日與非關係人(買方)簽訂股權交易協議，出售本公司持有 48.59%股權之關聯企業。該協議於所有條件及情況達成時立即生效。

本公司於本年度與買方已完成協議中規定之所有條件及情況。因此，本公司已將對三緯國際之投資自合併及個體財務狀況表中除列。

十三、其他金融資產-非流動

| 公司名稱 | 主要營業項目 | 設立所在地 | 投資比例 | | (單位：美金仟元) 合併財務報表 | |
|--------------------------|----------|-------|--------|--------|---------------------|--------|
| | | | 2025年 | 2024年 | 2025年 | 2024年 |
| | | | 12月31日 | 12月31日 | 12月31日 | 12月31日 |
| 指定透過其他綜合損益按公允價值衡量之權益工具投資 | | | (%) | (%) | | |
| 金仁寶管理服務* | 商務諮詢 | 台灣 | 12.50 | 12.50 | \$ 33 | \$ 33 |
| Nexa3D Inc. | 3D列印技術發展 | 美國 | 12.36 | 12.36 | - | - |
| 透過損益按公允價值衡量之債務工具投資 | | | | | | |
| Mojoose Inc.** | 電子產品設計 | 美國 | - | - | - | - |
| 合計 | | | | | \$ 33 | \$ 33 |

| 公司名稱 | 主要營業項目 | 設立所在地 | 投資比例 | | (單位：泰銖仟元) 合併財務報表 | |
|--------------------------|----------|-------|--------|--------|---------------------|----------|
| | | | 2025年 | 2024年 | 2025年 | 2024年 |
| | | | 12月31日 | 12月31日 | 12月31日 | 12月31日 |
| 指定透過其他綜合損益按公允價值衡量之權益工具投資 | | | (%) | (%) | | |
| 金仁寶管理服務* | 商務諮詢 | 台灣 | 12.50 | 12.50 | \$ 1,028 | \$ 1,107 |
| Nexa3D Inc. | 3D列印技術發展 | 美國 | 12.36 | 12.36 | - | - |
| 透過損益按公允價值衡量之債務工具投資 | | | | | | |
| Mojoose Inc.** | 電子產品設計 | 美國 | - | - | - | - |
| 合計 | | | | | \$ 1,028 | \$ 1,107 |

*由泰金寶電通持有

**由Logistar持有

| 公司名稱 | 主要營業項目 | 設立所在地 | 投資比例 | | (單位：美金仟元) 個體財務報表 | |
|--------------------------|----------|-------|--------|--------|---------------------|--------|
| | | | 2025年 | 2024年 | 2025年 | 2024年 |
| | | | 12月31日 | 12月31日 | 12月31日 | 12月31日 |
| 指定透過其他綜合損益按公允價值衡量之權益工具投資 | | | (%) | (%) | | |
| Nexa3D Inc. | 3D列印技術發展 | 美國 | 12.36 | 12.36 | \$ - | \$ - |

| 公司名稱 | 主要營業項目 | 設立所在地 | 投資比例 | | (單位：泰銖仟元) 個體財務報表 | |
|--------------------------|----------|-------|--------|--------|---------------------|--------|
| | | | 2025年 | 2024年 | 2025年 | 2024年 |
| | | | 12月31日 | 12月31日 | 12月31日 | 12月31日 |
| 指定透過其他綜合損益按公允價值衡量之權益工具投資 | | | (%) | (%) | | |
| Nexa3D Inc. | 3D列印技術發展 | 美國 | 12.36 | 12.36 | \$ - | \$ - |

十四、採權益法之投資-關聯企業

(一)關聯企業明細

(單位：美金仟元)

| 公司名稱 | 主要營業項目 | 設立所在地 | 合併財務報表 | | | | | |
|---|-----------|-------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| | | | 投資比例 | | 成本法 | | 權益法 | |
| | | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Daviscomms * | 通信產品設計與製造 | 新加坡 | 20.00 | 20.00 | \$ 2,955 | \$ 2,955 | \$ 2,177 | \$ 2,628 |
| 上海創格 ** | 教育網路產品研發 | 中國 | 45.53 | 45.53 | 265 | 265 | - | - |
| Pchome (Thailand) Co., Ltd. | 電子貿易服務之提供 | 泰國 | 33.75 | 33.75 | 2,075 | 2,075 | 58 | 57 |
| Cal-Comp Technology (Philippines), Inc. | 電子產品之製造 | 菲律賓 | 19.19 | 19.19 | 24,348 | 24,348 | 65,421 | 64,280 |
| 合計 | | | | | <u>\$ 29,643</u> | <u>\$ 29,643</u> | <u>\$ 67,656</u> | <u>\$ 66,965</u> |

(單位：泰銖仟元)

| 公司名稱 | 主要營業項目 | 設立所在地 | 合併財務報表 | | | | | |
|---|-----------|-------|-----------------|-----------------|-------------------|--------------------|--------------------|--------------------|
| | | | 投資比例 | | 成本法 | | 權益法 | |
| | | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Daviscomms * | 通信產品設計與製造 | 新加坡 | 20.00 | 20.00 | \$ 93,333 | \$ 100,441 | \$ 68,758 | \$ 89,307 |
| 上海創格 ** | 教育網路產品研發 | 中國 | 45.53 | 45.53 | 8,375 | 9,013 | - | - |
| Pchome (Thailand) Co., Ltd. | 電子貿易服務之提供 | 泰國 | 33.75 | 33.75 | 65,527 | 70,517 | 1,864 | 1,944 |
| Cal-Comp Technology (Philippines), Inc. | 電子產品之製造 | 菲律賓 | 19.19 | 19.19 | 768,975 | 827,539 | 2,066,128 | 2,184,738 |
| 合計 | | | | | <u>\$ 936,210</u> | <u>\$1,007,510</u> | <u>\$2,136,750</u> | <u>\$2,275,989</u> |

*係由Cal-Comp Precision (Singapore) 持有

**係由泰金寶光電(蘇州)持有

(單位：美金仟元)

| 公司名稱 | 主要營業項目 | 設立所在地 | 個體財務報表 | | | | | |
|---|-----------|-------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| | | | 投資比例 | | 成本法 | | 權益法 | |
| | | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Pchome (Thailand) Co., Ltd. | 電子貿易服務之提供 | 泰國 | 33.75 | 33.75 | 2,075 | 2,075 | 58 | 57 |
| Cal-Comp Technology (Philippines), Inc. | 電子產品之製造 | 菲律賓 | 19.19 | 19.19 | 24,348 | 24,348 | 65,421 | 64,280 |
| 合計 | | | | | <u>\$ 26,423</u> | <u>\$ 26,423</u> | <u>\$ 65,479</u> | <u>\$ 64,337</u> |

(單位：泰銖仟元)

| 公司名稱 | 主要營業項目 | 設立所在地 | 個體財務報表 | | | | | |
|---|-----------|-------|-----------------|-----------------|-------------------|-------------------|--------------------|--------------------|
| | | | 投資比例 | | 成本法 | | 權益法 | |
| | | | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Pchome (Thailand) Co., Ltd. | 電子貿易服務之提供 | 泰國 | 33.75 | 33.75 | 65,527 | 70,517 | 1,864 | 1,944 |
| Cal-Comp Technology (Philippines), Inc. | 電子產品之製造 | 菲律賓 | 19.19 | 19.19 | 768,975 | 827,539 | 2,066,128 | 2,184,738 |
| 合計 | | | | | <u>\$ 834,502</u> | <u>\$ 898,056</u> | <u>\$2,067,992</u> | <u>\$2,186,682</u> |

本公司於西元 2025 年 5 月 13 日決議通過，為減少集團非必要支出及改善整體營運效率，核准清算並解散本公司位於泰國之關聯企業 PChome(Thailand)Co., Ltd.。此清算程序預計將於 2026 年完成。

關聯企業投資成本之變動係來自於功能性貨幣轉換為表達貨幣之匯率差額。

除 Cal-Comp Technology (Philippines), Inc. 外，本集團認列關聯企業之投資係依據該公司管理階層提供之財務報表。因時間限制，該公司之管理階層無法提供經外部查核人員查核之財務報表。

(二)綜合損益之份額及股利收入

本集團本年度合併及個體財務報表認列投資關聯企業之綜合損益及股利收入資訊如下：

(單位：美金仟元)

| 公司名稱 | 合併財務報表 | | | |
|--|------------------------------|-----------------|--------------------------|-----------------|
| | 採用權益法認列關聯企業之 投資關聯企業(損失)利益 | | 採用權益法認列關聯企業之 其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| Daviscomms | (\$ 193) | \$ 108 | (\$ 8) | (\$ 3) |
| 三緯國際 | - | (316) | - | (53) |
| Pchome (Thailand) Co., Ltd. | (3) | (95) | 4 | (2) |
| Cal-Comp Technology (Philippines), Inc. | 2,112 | 7,063 | 26 | (63) |
| 合計 | <u>\$ 1,916</u> | <u>\$ 6,760</u> | <u>\$ 22</u> | <u>(\$ 121)</u> |

(單位：泰銖仟元)

| 公司名稱 | 合併財務報表 | | | |
|--|------------------------------|-------------------|--------------------------|-------------------|
| | 採用權益法認列關聯企業之 投資關聯企業(損失)利益 | | 採用權益法認列關聯企業之 其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| Daviscomms | (\$ 6,182) | \$ 3,689 | (\$ 259) | (\$ 90) |
| 三緯國際 | - | (12,062) | - | (1,624) |
| Pchome (Thailand) Co., Ltd. | (79) | (3,370) | 139 | (101) |
| Cal-Comp Technology (Philippines), Inc. | 70,907 | 248,774 | 839 | (2,254) |
| 合計 | <u>\$ 64,646</u> | <u>\$ 237,031</u> | <u>\$ 719</u> | <u>(\$ 4,069)</u> |

(單位：美金仟元)

| 公司名稱 | 個體財務報表 | | | |
|--|------------------------------|-----------------|--------------------------|-----------------|
| | 採用權益法認列關聯企業之 投資關聯企業(損失)利益 | | 採用權益法認列關聯企業之 其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 三緯國際 | \$ - | (\$ 316) | \$ - | (\$ 53) |
| Pchome (Thailand) Co., Ltd. | (3) | (95) | 4 | (2) |
| Cal-Comp Technology (Philippines), Inc. | 2,112 | 7,063 | 26 | (63) |
| 合計 | <u>\$ 2,109</u> | <u>\$ 6,652</u> | <u>\$ 30</u> | <u>(\$ 118)</u> |

(單位：泰銖仟元)

| 公司名稱 | 個體財務報表 | | | |
|--|------------------------------|-------------------|--------------------------|-------------------|
| | 採用權益法認列關聯企業之 投資關聯企業(損失)利益 | | 採用權益法認列關聯企業之 其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 三緯國際 | \$ - | (\$ 12,062) | \$ - | (\$ 1,624) |
| Pchome (Thailand) Co., Ltd. | (79) | (3,370) | 139 | (101) |
| Cal-Comp Technology (Philippines), Inc. | 70,907 | 248,774 | 839 | (2,254) |
| 合計 | <u>\$ 70,828</u> | <u>\$ 233,342</u> | <u>\$ 978</u> | <u>(\$ 3,979)</u> |

本年度本集團自 Daviscomms(S)PteLtd. 獲配股息收入泰銖 8 百萬元 (美金 0.3 百萬元)，以及自 Cal-Comp Technology (Philippines), Inc. 獲配股息收入泰銖 32 百萬元 (美金 1 百萬元)

(西元 2024 年：本集團自 Daviscomms(S)PteLtd. 獲配股息收入泰銖 9 百萬元 (美金 0.3 百萬元) 以及自 Cal-Comp Technology (Philippines), Inc. 獲配每股披索 1 元之股票股利，總計 107,473,973 股)。

(三) 重大關聯企業之財務資訊

財務狀況之彙總資訊如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|----------|--|-----------------|--|-----------------|
| | Cal-Comp Technology (Philippines), Inc. | | Cal-Comp Technology (Philippines), Inc. | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 流動資產 | \$ 341 | \$ 335 | \$ 10,775 | \$ 11,375 |
| 非流動資產 | 142 | 139 | 4,489 | 4,735 |
| 流動負債 | (141) | (138) | (4,446) | (4,680) |
| 非流動負債 | (1) | (1) | (51) | (45) |
| 淨資產 | 341 | 335 | 10,767 | 11,385 |
| 持股比例(%) | 19.19 | 19.19 | 19.19 | 19.19 |
| 關聯企業帳面價值 | <u>\$ 65</u> | <u>\$ 64</u> | <u>\$ 2,066</u> | <u>\$ 2,185</u> |

綜合損益之彙總資訊如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|--------|--|----------|--|-----------|
| | Cal-Comp Technology (Philippines), Inc. | | Cal-Comp Technology (Philippines), Inc. | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 收入 | \$ 784.5 | \$ 726.3 | \$ 25,735 | \$ 25,571 |
| 淨利 | 11.0 | 36.7 | 361 | 1,296 |
| 其他綜合損益 | - | (0.5) | 4 | (20) |
| 綜合損益 | 11.0 | 36.2 | 365 | 1,276 |

十五、採權益法之投資-子公司

(一)表達於個體財務報表之子公司明細：

| 公司名稱 | 實收資本額 | | 持股比例 | | 成本法 | | 權益法 | |
|---|------------------|------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| 泰金寶光電(蘇州) | 人民幣547.15 百萬元 | 人民幣547.15 百萬元 | 100 | 100 | \$ 59,957 | \$ 59,957 | \$ 96,302 | \$ 109,853 |
| 泰金寶電子(美國) | 美金65.00 百萬元 | 美金65.00 百萬元 | 100 | 100 | 63,737 | 63,737 | 23,366 | 26,804 |
| 泰金寶電子(巴西) | 巴西幣247.82 百萬元 | 巴西幣247.82 百萬元 | 100 | 100 | 88,578 | 88,578 | 132,817 | 119,277 |
| Cal-Comp Electronics (Sao Paolo)Industria e comercio de Electronicos e Informatica Ltda. | 巴西幣61.52 百萬元 | 巴西幣49.50 百萬元 | 100 | 100 | 10,000 | 10,000 | 8,991 | 9,905 |
| 泰金寶電子(墨西哥) | 披索141.18 百萬元 | 披索141.18 百萬元 | 100 | 100 | 9,550 | 9,550 | 15,022 | 12,812 |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 泰銖100.00 百萬元 | 泰銖100.00 百萬元 | 100 | 100 | 3,082 | 3,082 | 9,628 | 2,623 |
| 泰金寶精密控股股份有限 公司 | 新臺幣565.00 百萬元 | 新臺幣565.00 百萬元 | 100 | 100 | 85,188 | 85,188 | 136,516 | 131,882 |
| Cal-Comp Semiconductor, LTD. | - | 美金30.13 百萬元 | 100 | 100 | - | 41,959 | - | 2,485 |
| 合計 | | | | | <u>\$ 320,092</u> | <u>\$ 362,051</u> | <u>\$ 422,642</u> | <u>\$ 415,641</u> |

| 公司名稱 | 實收資本額 | | 持股比例 | | 成本法 | | 權益法 | |
|---|------------------|------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| 泰金寶光電(蘇州) | 人民幣547.15 百萬元 | 人民幣547.15 百萬元 | 100 | 100 | \$ 1,893,597 | \$ 2,037,812 | \$ 3,041,477 | \$ 3,733,663 |
| 泰金寶電子(美國) | 美金65.00 百萬元 | 美金65.00 百萬元 | 100 | 100 | 2,012,978 | 2,166,284 | 738,043 | 911,015 |
| 泰金寶電子(巴西) | 巴西幣247.82 百萬元 | 巴西幣247.82 百萬元 | 100 | 100 | 2,797,523 | 3,010,580 | 4,194,620 | 4,053,971 |
| Cal-Comp Electronics (Sao Paolo)Industria e comercio de Electronicos e Informatica Ltda. | 巴西幣61.52 百萬元 | 巴西幣49.50 百萬元 | 100 | 100 | 315,826 | 339,879 | 283,959 | 336,658 |
| 泰金寶電子(墨西哥) | 披索141.18 百萬元 | 披索141.18 百萬元 | 100 | 100 | 301,617 | 324,588 | 474,434 | 435,526 |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 泰銖100.00 百萬元 | 泰銖100.00 百萬元 | 100 | 100 | 97,327 | 104,740 | 304,067 | 89,156 |
| 泰金寶精密控股股份有限 公司 | 新臺幣565.00 百萬元 | 新臺幣565.00 百萬元 | 100 | 100 | 2,690,462 | 2,895,365 | 4,311,524 | 4,482,303 |
| Cal-Comp Semiconductor, LTD. | - | 美金30.13 百萬元 | 100 | 100 | - | 1,426,558 | - | 84,459 |
| 合計 | | | | | <u>\$ 10,109,330</u> | <u>\$ 12,305,806</u> | <u>\$ 13,348,124</u> | <u>\$ 14,126,751</u> |

採權益法之投資-子公司之成本變動係來自功能性貨幣轉換為表達貨幣之匯率差額。

本公司於西元 2025 年 5 月 13 日決議通過，為減少集團非必要支出及改善整體營運效率，核准清算並解散本公司位於開曼群島之子公司 Cal-Comp Semiconductor Ltd.。本公司已於本年度收回該子公司之清算退回股款泰銖 68 百萬元(美金 2.13 百萬元)。該子公司已清算完畢。

本公司以權益法認列投資淨值為負數之子公司，並以“採用權益法之投資貸餘-子公司”揭露於財務狀況表，詳下表：

| 公司名稱 | 實收資本額 | | 持股比例 | | 成本法 | | 權益法 | |
|---------------------|--------------------|--------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Logistar** | 美金492.75 百萬元 | 美金461.05 百萬元 | 8 | 9 | \$ 43,208 | \$ 43,208 | \$ 117 | \$ 2,878 |
| 泰金寶電通 | 新臺幣1,178.98 百萬元 | 新臺幣1,178.98 百萬元 | 100 | 100 | 272,851 | 272,851 | 151,705 | 157,450 |
| Cal Comp (Malaysia) | - | 馬幣0.04 百萬元 | - | 100 | - | 2,481 | - | 150 |
| 合計 | | | | | <u>\$ 316,059</u> | <u>\$ 318,540</u> | <u>\$ 151,822</u> | <u>\$ 160,478</u> |

| 公司名稱 | 實收資本額 | | 持股比例 | | 成本法 | | 權益法 | |
|---------------------|--------------------|--------------------|-----------------|-----------------|---------------------|----------------------|---------------------|---------------------|
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| | | | (%) | (%) | | | | |
| Logistar** | 美金492.75 百萬元 | 美金461.05 百萬元 | 8 | 9 | \$ 1,364,629 | \$ 1,468,558 | \$ 3,712 | \$ 97,818 |
| 泰金寶電通 | 新臺幣1,178.98 百萬元 | 新臺幣1,178.98 百萬元 | 100 | 100 | 8,617,326 | 9,273,614 | 4,791,228 | 5,351,390 |
| Cal Comp (Malaysia) | - | 馬幣0.04 百萬元 | - | 100 | - | 84,335 | - | 5,091 |
| 合計 | | | | | <u>\$ 9,981,955</u> | <u>\$ 10,826,507</u> | <u>\$ 4,794,940</u> | <u>\$ 5,454,299</u> |

**因本公司透過泰金寶電通間接持有Logistar 92%之股權，且具有控制權，本公司已分類為採權益法之投資-子公司。

採權益法之投資-子公司之成本變動係來自功能性貨幣轉換為表達貨幣之匯率差額。

本公司位於臺灣之子公司泰金寶電通於本期對其位於英屬維京群島之子公司 Logistar 增資美金 31.7 百萬元。因此，本公司及泰金寶電通持有 Logistar 之持股比例分別變為 8.1%和 91.9%。然而，上述變動於合併報表層級並無任何影響。

本公司董事會於西元 2019 年決議通過核准清算並解散本公司位於馬來西亞之子公司 Cal Comp (Malaysia) SDN. BHD.。本公司已於本年度收回該子公司之清算退回股款泰銖 2 百萬元(美金 0.05 百萬元)。該子公司已清算完畢。

(二)綜合損益之份額及股利收入

本公司於本年度按持股比例認列於個體財務報表之投資子公司綜合損益及股利收入資訊如下：

(單位：美金仟元)

| 公司名稱 | 個體財務報表 | | | |
|---|---------------|------------------|-------------------------|--------------------|
| | 投資子公司利益(損失) | | 採用權益法認列 子公司之其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 泰金寶光電(蘇州) | (\$ 16,352) | \$ 1,728 | \$ 2,801 | (\$ 2,039) |
| Cal Comp (Malaysia) | (11) | 543 | 3 | 20 |
| 泰金寶電子(美國) | (3,438) | (5,362) | - | (2) |
| 泰金寶電子(巴西) | 6,401 | 15,543 | 7,630 | (23,155) |
| Cal-Comp Industria de Semicondutores S.A. | - | (1,556) | - | (3,242) |
| Cal-Comp Electronics (Sao Paolo) Industria e Comercio De Electronicos e Informatica Ltda. | (2,131) | (33) | 1,217 | (62) |
| 泰金寶電子(墨西哥) | 285 | 2,630 | 1,925 | (2,539) |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 6,647 | (678) | 358 | (1) |
| 泰金寶精密控股股份有限公司 | 3,394 | 19,588 | 1,031 | (293) |
| Cal-Comp Semiconductor, LTD. | 41 | 18 | (51) | 353 |
| Logistar | (1) | (4) | - | - |
| 泰金寶電通 | 5,748 | 11,217 | 466 | 707 |
| 合計 | <u>\$ 583</u> | <u>\$ 43,634</u> | <u>\$ 15,380</u> | <u>(\$ 30,253)</u> |

(單位：泰銖仟元)

個體財務報表

| 公司名稱 | 採用權益法認列 | | | |
|---|------------------|---------------------|-------------------|-----------------------|
| | 投資子公司利益(損失) | | 子公司之其他綜合損益份額 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 泰金寶光電(蘇州) | (\$ 528,499) | \$ 60,594 | \$ 90,617 | (\$ 71,558) |
| Cal Comp (Malaysia) | (388) | 18,460 | 120 | 657 |
| 泰金寶電子(美國) | (112,133) | (187,915) | - | (91) |
| 泰金寶電子(巴西) | 208,296 | 551,494 | 261,687 | (823,256) |
| Cal-Comp Industria de Semicondutores S.A. | - | (55,012) | - | (117,040) |
| Cal-Comp Electronics (Sao Paolo) Industria e Comercio De Electronicos e Informatica Ltda. | (68,821) | (1,129) | 40,949 | (2,094) |
| 泰金寶電子(墨西哥) | 10,163 | 93,001 | 62,870 | (89,652) |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 218,253 | (23,587) | 11,533 | (506) |
| 泰金寶精密控股股份有限公司 | 117,960 | 690,762 | 33,935 | (11,610) |
| Cal-Comp Semiconductor, LTD. | 1,342 | 639 | (1,715) | 13,290 |
| Logistar | (42) | (137) | - | - |
| 泰金寶電通 | 191,887 | 364,108 | 14,925 | 24,073 |
| 合計 | <u>\$ 38,018</u> | <u>\$ 1,511,278</u> | <u>\$ 514,921</u> | <u>(\$ 1,077,787)</u> |

本公司於西元 2024 年分別自泰金寶電子(巴西)、泰金寶光電(蘇州)及 Cal Comp (Malaysia)SDN.BHD. 獲配泰銖 1,659 百萬元(美金 45.5 百萬元)、泰銖 307 百萬元(美金 9.5 百萬美元)及泰銖 25 百萬元(美金 0.7 百萬元)之股利收入。(西元 2025 年：無)。

本集團認列 Cal-Comp Automation and Industrial 4.0 Service (Thailand)Co.,Ltd. 之投資係依據該公司管理階層提供之財務報表。因時間限制，該公司之管理階層無法提供經外部查核人員查核之財務報表。

十六、不動產、廠房及設備

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日不動產、廠房及設備變動表如下：

(單位：美金千元)

| | 合併財務報表 | | | | | | | 合計 |
|---------------------------------------|-----------|------------|------------|------------|------------|----------|------------|--------------|
| | 土地及土地改良物 | 房屋及房屋附屬設備 | 機器設備 | 模具及耗材 | 辦公設備 | 運輸設備 | 未完工程及待裝設備 | |
| 成本 | | | | | | | | |
| 西元2024年1月1日 | \$ 28,508 | \$ 331,971 | \$ 387,535 | \$ 177,877 | \$ 106,390 | \$ 1,718 | \$ 92,589 | \$ 1,126,588 |
| 購入 | - | 7,760 | 11,280 | 11,376 | 4,805 | - | 16,662 | 51,883 |
| 處分/沖銷 | - | (6,364) | (42,466) | (69,254) | (14,631) | - | - | (132,715) |
| 移轉 | - | 405 | (2,752) | - | 102 | - | (1,254) | (3,499) |
| 重分類待出售非流動資產 | - | (4,474) | (13,606) | - | (515) | - | - | (18,595) |
| 換算調整數 | (137) | (4,545) | (4,114) | (122) | (1,439) | (19) | (83) | (10,459) |
| 西元2024年12月31日 | 28,371 | 324,753 | 335,877 | 119,877 | 94,712 | 1,699 | 107,914 | 1,013,203 |
| 購入 | - | 19,446 | 12,070 | 32,535 | 7,738 | - | 21,660 | 93,449 |
| 處分/沖銷 | (346) | (2,512) | (28,947) | (1,327) | (12,868) | (113) | (1,869) | (47,982) |
| 移轉 | - | 4,624 | 4,370 | 160 | 111 | - | (17,885) | (8,620) |
| 換算調整數 | 91 | 2,636 | 3,224 | 198 | 960 | 13 | 80 | 7,202 |
| 西元2025年12月31日 | \$ 28,116 | \$ 348,947 | \$ 326,594 | \$ 151,443 | \$ 90,653 | \$ 1,599 | \$ 109,900 | \$ 1,057,252 |
| 累計折舊 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 141,228 | \$ 256,318 | \$ 139,910 | \$ 71,143 | \$ 1,151 | \$ - | \$ 609,750 |
| 折舊費用 | - | 15,521 | 26,417 | 13,392 | 11,361 | 253 | - | 66,944 |
| 處分/沖銷 | - | (5,627) | (39,566) | (66,510) | (13,630) | - | - | (125,333) |
| 重分類待出售非流動資產 | - | (3,496) | (9,395) | - | (438) | - | - | (13,329) |
| 換算調整數 | - | (2,981) | (6,161) | (110) | (991) | (55) | - | (10,298) |
| 西元2024年12月31日 | - | 144,645 | 227,613 | 86,682 | 67,445 | 1,349 | - | 527,734 |
| 折舊費用 | - | 15,251 | 16,817 | 18,968 | 8,329 | 59 | - | 59,424 |
| 處分/沖銷 | - | (1,934) | (17,424) | (56) | (12,079) | (83) | - | (31,576) |
| 換算調整數 | - | 1,534 | 2,298 | 185 | 745 | 13 | - | 4,775 |
| 西元2025年12月31日 | \$ - | \$ 159,496 | \$ 229,304 | \$ 105,779 | \$ 64,440 | \$ 1,338 | \$ - | \$ 560,357 |
| 累計減損 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 719 | \$ 675 | \$ - | \$ 61 | \$ - | \$ - | \$ 1,455 |
| 減損損失 | - | - | 238 | 23 | 34 | - | - | 295 |
| 沖銷 | - | (719) | (314) | - | (61) | - | - | (1,094) |
| 西元2024年12月31日 | - | - | 599 | 23 | 34 | - | - | 656 |
| 本期減損損失 | - | - | - | 395 | - | - | - | 395 |
| 換算調整數 | - | - | 5 | 6 | 2 | - | - | 13 |
| 西元2025年12月31日 | \$ - | \$ - | \$ 604 | \$ 424 | \$ 36 | \$ - | \$ - | \$ 1,064 |
| 淨帳面價值 | | | | | | | | |
| 西元2024年12月31日 | \$ 28,371 | \$ 180,108 | \$ 107,665 | \$ 33,172 | \$ 27,233 | \$ 350 | \$ 107,914 | \$ 484,813 |
| 西元2025年12月31日 | \$ 28,116 | \$ 189,451 | \$ 96,686 | \$ 45,240 | \$ 26,177 | \$ 261 | \$ 109,900 | \$ 495,831 |
| 折舊費用 | | | | | | | | |
| 西元2024年度(美金59百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 66,944 |
| 西元2025年度(美金53百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 59,424 |

(單位：泰銖仟元)

合併財務報表

| | 土地及土地 改良物 | 房屋及房屋 附屬設備 | 機器設備 | 模具及耗材 | 辦公設備 | 運輸設備 | 未完工程及 待裝設備 | 合計 |
|--|--------------|---------------|---------------|--------------|--------------|-----------|---------------|---------------|
| 成本 | | | | | | | | |
| 西元2024年1月1日 | \$ 975,611 | \$ 11,361,159 | \$ 13,075,838 | \$ 6,087,581 | \$ 3,640,928 | \$ 58,844 | \$ 3,168,720 | \$ 38,368,681 |
| 購入 | - | 279,421 | 394,516 | 395,779 | 167,977 | - | 571,004 | 1,808,697 |
| 處分/沖銷 | - | (222,548) | (1,511,521) | (2,425,969) | (519,720) | - | - | (4,679,758) |
| 移轉 | - | 14,441 | (93,593) | - | 3,724 | - | (43,632) | (119,060) |
| 重分類待出售非流動資產 | - | (152,077) | (462,430) | - | (17,489) | - | - | (631,996) |
| 換算調整數 | (11,340) | (242,719) | (172,679) | 16,978 | (56,328) | (1,086) | (28,355) | (495,529) |
| 西元2024年12月31日 | 964,271 | 11,037,677 | 11,230,131 | 4,074,369 | 3,219,092 | 57,758 | 3,667,737 | 34,251,035 |
| 購入 | - | 624,787 | 395,970 | 1,062,678 | 252,228 | - | 731,340 | 3,067,003 |
| 處分/沖銷 | (11,207) | (83,624) | (947,971) | (45,523) | (421,849) | (3,651) | (59,907) | (1,573,732) |
| 移轉 | - | 150,929 | 148,179 | 5,578 | 3,898 | 11 | (598,764) | (290,169) |
| 換算調整數 | (65,085) | (709,120) | (684,121) | (314,152) | (190,264) | (3,588) | (269,543) | (2,235,873) |
| 西元2025年12月31日 | \$ 887,979 | \$ 11,020,649 | \$ 10,142,188 | \$ 4,782,950 | \$ 2,863,105 | \$ 50,530 | \$ 3,470,863 | \$ 33,218,264 |
| 累計折舊 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 4,833,334 | \$ 8,585,138 | \$ 4,788,156 | \$ 2,434,722 | \$ 39,397 | \$ - | \$ 20,680,747 |
| 折舊費用 | - | 547,325 | 930,437 | 471,821 | 400,644 | 8,676 | - | 2,358,903 |
| 處分/沖銷 | - | (197,500) | (1,402,687) | (2,329,140) | (484,774) | - | - | (4,414,101) |
| 重分類待出售非流動資產 | - | (118,810) | (319,309) | - | (14,897) | - | - | (453,016) |
| 換算調整數 | - | (148,161) | (243,077) | 15,274 | (43,400) | (2,213) | - | (421,577) |
| 西元2024年12月31日 | - | 4,916,188 | 7,550,502 | 2,946,111 | 2,292,295 | 45,860 | - | 17,750,956 |
| 折舊費用 | - | 500,202 | 556,386 | 617,825 | 273,613 | 1,946 | - | 1,949,972 |
| 處分/沖銷 | - | (64,849) | (575,913) | (1,888) | (396,014) | (2,698) | - | (1,041,362) |
| 換算調整數 | - | (314,263) | (461,407) | (221,309) | (134,718) | (2,838) | - | (1,134,535) |
| 西元2025年12月31日 | \$ - | \$ 5,037,278 | \$ 7,069,568 | \$ 3,340,739 | \$ 2,035,176 | \$ 42,270 | \$ - | \$ 17,525,031 |
| 累計減損 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 24,608 | \$ 23,127 | \$ - | \$ 2,084 | \$ - | \$ - | \$ 49,819 |
| 減損損失 | - | - | 8,102 | 833 | 1,159 | - | - | 10,094 |
| 沖銷 | - | (24,452) | (10,683) | - | (2,177) | - | - | (37,312) |
| 換算調整數 | - | (156) | (140) | (73) | 94 | - | - | (275) |
| 西元2024年12月31日 | - | - | 20,406 | 760 | 1,160 | - | - | 22,326 |
| 本期減損損失 | - | - | - | 12,670 | - | - | - | 12,670 |
| 換算調整數 | - | - | (1,273) | (32) | (60) | - | - | (1,365) |
| 西元2025年12月31日 | \$ - | \$ - | \$ 19,133 | \$ 13,398 | \$ 1,100 | \$ - | \$ - | \$ 33,631 |
| 淨帳面價值 | | | | | | | | |
| 西元2024年12月31日 | \$ 964,271 | \$ 6,121,489 | \$ 3,659,223 | \$ 1,127,498 | \$ 925,637 | \$ 11,898 | \$ 3,667,737 | \$ 16,477,753 |
| 西元2025年12月31日 | \$ 887,979 | \$ 5,983,371 | \$ 3,053,487 | \$ 1,428,813 | \$ 826,829 | \$ 8,260 | \$ 3,470,863 | \$ 15,659,602 |
| 折舊費用 | | | | | | | | |
| 西元2024年度(泰銖2,051百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 2,358,903 |
| 西元2025年度(泰銖1,751百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 1,949,972 |

(單位：美金仟元)

個體財務報表

| | 土地及土地 改良物 | 房屋及房屋 附屬設備 | 機器設備 | 模具及耗材 | 辦公設備 | 運輸設備 | 未完工程及 待裝設備 | 合計 |
|---------------------------------------|--------------|---------------|------------|------------|-----------|----------|---------------|------------|
| 成本 | | | | | | | | |
| 西元2024年1月1日 | \$ 27,390 | \$ 237,759 | \$ 160,956 | \$ 169,726 | \$ 49,538 | \$ 1,000 | \$ 89,938 | \$ 736,307 |
| 購入 | - | 2,093 | 4,457 | 10,901 | 2,279 | - | 15,975 | 35,705 |
| 處分/沖銷 | - | (6,179) | (34,170) | (69,106) | (7,573) | - | - | (117,028) |
| 移轉 | - | 100 | - | - | - | - | (270) | (170) |
| 西元2024年12月31日 | 27,390 | 233,773 | 131,243 | 111,521 | 44,244 | 1,000 | 105,643 | 654,814 |
| 購入 | - | 17,976 | 5,575 | 31,985 | 5,541 | - | 18,791 | 79,868 |
| 處分/沖銷 | - | (716) | (2,648) | (1,327) | (1,340) | - | - | (6,031) |
| 移轉 | - | 4,235 | 4,285 | 176 | 23 | - | (17,323) | (8,604) |
| 西元2025年12月31日 | \$ 27,390 | \$ 255,268 | \$ 138,455 | \$ 142,355 | \$ 48,468 | \$ 1,000 | \$ 107,111 | \$ 720,047 |
| 累計折舊 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 101,869 | \$ 106,858 | \$ 133,306 | \$ 28,013 | \$ 506 | \$ - | \$ 370,552 |
| 折舊費用 | - | 10,856 | 11,426 | 12,028 | 3,886 | 228 | - | 38,424 |
| 處分/沖銷 | - | (5,442) | (30,394) | (66,362) | (6,968) | - | - | (109,166) |
| 西元2024年12月31日 | - | 107,283 | 87,890 | 78,972 | 24,931 | 734 | - | 299,810 |
| 折舊費用 | - | 11,158 | 4,413 | 18,334 | 3,954 | 40 | - | 37,899 |
| 處分/沖銷 | - | (448) | (1,678) | (56) | (810) | - | - | (2,992) |
| 西元2025年12月31日 | \$ - | \$ 117,993 | \$ 90,625 | \$ 97,250 | \$ 28,075 | \$ 774 | \$ - | \$ 334,717 |
| 累計減損 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 719 | \$ 304 | \$ - | \$ - | \$ - | \$ - | \$ 1,023 |
| 本期沖銷 | - | (719) | (304) | - | - | - | - | (1,023) |
| 西元2024年12月31日 | - | - | - | - | - | - | - | - |
| 西元2025年12月31日 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 淨帳面價值 | | | | | | | | |
| 西元2024年12月31日 | \$ 27,390 | \$ 126,490 | \$ 43,353 | \$ 32,549 | \$ 19,313 | \$ 266 | \$ 105,643 | \$ 355,004 |
| 西元2025年12月31日 | \$ 27,390 | \$ 137,275 | \$ 47,830 | \$ 45,105 | \$ 20,393 | \$ 226 | \$ 107,111 | \$ 385,330 |
| 折舊費用 | | | | | | | | |
| 西元2024年度(美金37百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 38,424 |
| 西元2025年度(美金37百萬元包括於製造成本，剩餘部分則包含於銷管費用) | | | | | | | | \$ 37,899 |

(單位：泰銖仟元)

個體財務報表

| | 土地及土地改良物 | 房屋及房屋附屬設備 | 機器設備 | 模具及耗材 | 辦公設備 | 運輸設備 | 未完工程及待裝設備 | 合計 |
|---------------|------------|--------------|--------------|--------------|--------------|-----------|--------------|---------------|
| 成本 | | | | | | | | |
| 西元2024年1月1日 | \$ 937,364 | \$ 8,136,887 | \$ 5,508,452 | \$ 5,808,614 | \$ 1,695,405 | \$ 34,232 | \$ 3,077,945 | \$ 25,198,899 |
| 購入 | - | 76,319 | 159,467 | 377,995 | 79,371 | - | 544,985 | 1,238,137 |
| 處分/沖銷 | - | (215,822) | (1,206,384) | (2,420,512) | (268,918) | - | - | (4,111,636) |
| 移轉 | - | 3,678 | - | - | - | - | (9,477) | (5,799) |
| 換算調整數 | (6,448) | (55,619) | (874) | 24,292 | (2,058) | (235) | (22,904) | (63,846) |
| 西元2024年12月31日 | 930,916 | 7,945,443 | 4,460,661 | 3,790,389 | 1,503,800 | 33,997 | 3,590,549 | 22,255,755 |
| 購入 | - | 577,588 | 182,770 | 1,044,852 | 180,131 | - | 636,688 | 2,622,029 |
| 處分/沖銷 | - | (23,302) | (96,609) | (45,523) | (43,808) | - | - | (209,242) |
| 移轉 | - | 138,099 | 145,294 | 6,117 | 880 | - | (580,118) | (289,728) |
| 換算調整數 | (65,885) | (575,804) | (319,343) | (299,855) | (110,224) | (2,411) | (264,352) | (1,637,874) |
| 西元2025年12月31日 | \$ 865,031 | \$ 8,062,024 | \$ 4,372,773 | \$ 4,495,980 | \$ 1,530,779 | \$ 31,586 | \$ 3,382,767 | \$ 22,740,940 |
| 累計折舊 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 3,486,289 | \$ 3,657,006 | \$ 4,562,185 | \$ 958,747 | \$ 17,296 | \$ - | \$ 12,681,523 |
| 折舊費用 | - | 383,240 | 402,201 | 423,717 | 136,842 | 7,797 | - | 1,353,797 |
| 處分/沖銷 | - | (190,774) | (1,072,962) | (2,323,683) | (248,043) | - | - | (3,835,462) |
| 換算調整數 | - | (32,460) | 956 | 21,895 | (134) | (176) | - | (9,919) |
| 西元2024年12月31日 | - | 3,646,295 | 2,987,201 | 2,684,114 | 847,412 | 24,917 | - | 10,189,939 |
| 折舊費用 | - | 365,944 | 148,832 | 597,011 | 129,636 | 1,322 | - | 1,242,745 |
| 處分/沖銷 | - | (14,577) | (63,972) | (1,888) | (26,403) | - | - | (106,840) |
| 換算調整數 | - | (271,138) | (209,893) | (207,839) | (63,915) | (1,819) | - | (754,604) |
| 西元2025年12月31日 | \$ - | \$ 3,726,524 | \$ 2,862,168 | \$ 3,071,398 | \$ 886,730 | \$ 24,420 | \$ - | \$ 10,571,240 |
| 累計減損 | | | | | | | | |
| 西元2024年1月1日 | \$ - | \$ 24,608 | \$ 10,412 | \$ - | \$ 6 | \$ - | \$ - | \$ 35,026 |
| 本期沖銷 | - | (24,452) | (10,346) | - | (2) | - | - | (34,800) |
| 換算調整數 | - | (156) | (66) | - | (4) | - | - | (226) |
| 西元2024年12月31日 | - | - | - | - | - | - | - | - |
| 西元2025年12月31日 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 淨帳面價值 | | | | | | | | |
| 西元2024年12月31日 | \$ 930,916 | \$ 4,299,148 | \$ 1,473,460 | \$ 1,106,275 | \$ 656,388 | \$ 9,080 | \$ 3,590,549 | \$ 12,065,816 |
| 西元2025年12月31日 | \$ 865,031 | \$ 4,335,500 | \$ 1,510,605 | \$ 1,424,582 | \$ 644,049 | \$ 7,166 | \$ 3,382,767 | \$ 12,169,700 |

折舊費用

西元2024年度(泰銖1,275百萬元包括於製造成本,剩餘部分則包含於銷管費用)

\$ 1,353,797

西元2025年度(泰銖1,199百萬元包括於製造成本,剩餘部分則包含於銷管費用)

\$ 1,242,745

截至西元2025年12月31日止,本集團已提足折舊而仍在使用之特定項目建築物及設備,其扣除累計折舊及累計減損前之總帳面價值為泰銖6,421百萬元(美金203百萬元)(西元2024年:泰銖5,472百萬元(美金161百萬元))(個體財務報表:泰銖4,930百萬元(美金156百萬元)(西元2024年:泰銖4,394百萬元(美金129百萬元)))。

十七、租賃

本集團簽訂租賃合約，租賃之標的資產包括營運使用之不動產、廠房及設備。租賃合約期間通常介於 1 至 12 年及 49 年。

(一) 使用權資產

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日使用權資產變動表如下：

(單位：美金仟元)

| | 合併財務報表 | | | |
|---------------|-----------------|------------------|-------------|------------------|
| | 土地 | 房屋及 房屋附屬設備 | 辦公設備 | 合計 |
| 西元2024年1月1日 | \$ 1,074 | \$ 16,337 | \$ 36 | \$ 17,447 |
| 本期新增 | - | 3,447 | - | 3,447 |
| 租賃修改及終止 | - | (639) | - | (639) |
| 本期折舊 | (38) | (3,955) | (14) | (4,007) |
| 重分類待出售非流動資產 | - | (161) | - | (161) |
| 換算調整數 | (15) | (736) | - | (751) |
| 西元2024年12月31日 | 1,021 | 14,293 | 22 | 15,336 |
| 本期新增 | - | 1,602 | - | 1,602 |
| 租賃修改及終止 | - | 163 | - | 163 |
| 本期折舊 | (37) | (4,001) | (17) | (4,055) |
| 換算調整數 | 22 | 275 | - | 297 |
| 西元2025年12月31日 | <u>\$ 1,006</u> | <u>\$ 12,332</u> | <u>\$ 5</u> | <u>\$ 13,343</u> |

(單位：泰銖仟元)

| | 合併財務報表 | | | |
|---------------|------------------|-------------------|---------------|-------------------|
| | 土地 | 房屋及 房屋附屬設備 | 辦公設備 | 合計 |
| 西元2024年1月1日 | \$ 36,759 | \$ 559,107 | \$ 1,217 | \$ 597,083 |
| 本期新增 | - | 117,227 | - | 117,227 |
| 租賃修改及終止 | - | (21,583) | - | (21,583) |
| 本期折舊 | (1,316) | (139,018) | (483) | (140,817) |
| 重分類待出售非流動資產 | - | (5,460) | - | (5,460) |
| 換算調整數 | (736) | (24,474) | 7 | (25,203) |
| 西元2024年12月31日 | 34,707 | 485,799 | 741 | 521,247 |
| 本期新增 | - | 53,292 | - | 53,292 |
| 租賃修改及終止 | - | 5,310 | - | 5,310 |
| 本期折舊 | (1,227) | (131,177) | (562) | (132,966) |
| 換算調整數 | (1,696) | (23,753) | (35) | (25,484) |
| 西元2025年12月31日 | <u>\$ 31,784</u> | <u>\$ 389,471</u> | <u>\$ 144</u> | <u>\$ 421,399</u> |

(單位：美金仟元)

個體財務報表

| | 房屋及 | | |
|---------------|---------------|-------------|---------------|
| | 房屋附屬設備 | 辦公設備 | 合計 |
| 西元2024年1月1日 | \$ 317 | \$ 35 | \$ 352 |
| 本期折舊 | (296) | (13) | (309) |
| 西元2024年12月31日 | 21 | 22 | 43 |
| 本期新增 | 667 | - | 667 |
| 本期折舊 | (327) | (17) | (344) |
| 西元2025年12月31日 | <u>\$ 361</u> | <u>\$ 5</u> | <u>\$ 366</u> |

(單位：泰銖仟元)

個體財務報表

| | 房屋及 | | |
|---------------|------------------|---------------|------------------|
| | 房屋附屬設備 | 辦公設備 | 合計 |
| 西元2024年1月1日 | \$ 10,826 | \$ 1,218 | \$ 12,044 |
| 本期折舊 | (10,348) | (483) | (10,831) |
| 換算調整數 | 252 | 7 | 259 |
| 西元2024年12月31日 | 730 | 742 | 1,472 |
| 本期新增 | 22,612 | - | 22,612 |
| 本期折舊 | (10,734) | (562) | (11,296) |
| 換算調整數 | (1,188) | (36) | (1,224) |
| 西元2025年12月31日 | <u>\$ 11,420</u> | <u>\$ 144</u> | <u>\$ 11,564</u> |

(二)租賃負債

(單位：美金仟元)

(單位：泰銖仟元)

合併財務報表

合併財務報表

| | 2025年 | | 2024年 | |
|----------------|------------------|------------------|-------------------|-------------------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 租賃給付 | \$ 15,960 | \$ 17,874 | \$ 504,055 | \$ 607,497 |
| 減：遞延利息費用 | (2,512) | (2,954) | (79,338) | (100,389) |
| 小計 | 13,448 | 14,920 | 424,717 | 507,108 |
| 減：一年內到期之租賃負債 | (2,721) | (2,905) | (85,923) | (98,752) |
| 租賃負債-扣除一年內到期部分 | <u>\$ 10,727</u> | <u>\$ 12,015</u> | <u>\$ 338,794</u> | <u>\$ 408,356</u> |

(單位：美金仟元)

(單位：泰銖仟元)

個體財務報表

個體財務報表

| | 2025年 | | 2024年 | |
|----------------|--------------|-------------|-----------------|-------------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 租賃給付 | \$ 425 | \$ 50 | \$ 13,413 | \$ 1,702 |
| 減：遞延利息費用 | (12) | (1) | (367) | (33) |
| 小計 | 413 | 49 | 13,046 | 1,669 |
| 減：一年內到期之租賃負債 | (377) | (49) | (11,897) | (1,669) |
| 租賃負債-扣除一年內到期部分 | <u>\$ 36</u> | <u>\$ -</u> | <u>\$ 1,149</u> | <u>\$ -</u> |

西元 2025 年及 2024 年 12 月 31 日租賃負債變動表彙總如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------------------|------------------|------------------|-------------------|-------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 1月1日 | \$ 14,920 | \$ 16,915 | \$ 507,108 | \$ 578,885 |
| 本期新增 | 1,602 | 3,447 | 53,292 | 117,227 |
| 重分類待出售非流動資產 直接相關之負債 | - | (161) | - | (5,460) |
| 租賃修改及終止 | 176 | (863) | 5,752 | (28,448) |
| 利息費用 | 994 | 897 | 32,633 | 31,405 |
| 本期償還數 | (4,613) | (4,569) | (151,264) | (160,971) |
| 換算調整數 | 369 | (746) | (22,804) | (25,530) |
| 12月31日 | <u>\$ 13,448</u> | <u>\$ 14,920</u> | <u>\$ 424,717</u> | <u>\$ 507,108</u> |
| | (單位：美金仟元) | | (單位：泰銖仟元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 1月1日 | \$ 49 | \$ 366 | \$ 1,669 | \$ 12,525 |
| 本期新增 | 667 | - | 22,612 | - |
| 利息費用 | 29 | 6 | 938 | 241 |
| 本期償還數 | (384) | (315) | (12,583) | (11,076) |
| 換算調整數 | 52 | (8) | 410 | (21) |
| 12月31日 | <u>\$ 413</u> | <u>\$ 49</u> | <u>\$ 13,046</u> | <u>\$ 1,669</u> |

租賃給付之到期日分析已於流動性風險揭露，說明請詳附註三十四。

(三)與租賃合約有關之損益項目資訊

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-------------|-----------|----------|------------|------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 使用權資產之折舊費用 | \$ 4,055 | \$ 4,007 | \$ 132,966 | \$ 140,817 |
| 租賃負債之利息費用 | 994 | 897 | 32,633 | 31,405 |
| 屬短期租賃合約之費用 | 1,357 | 1,788 | 44,461 | 62,603 |
| 屬低價值資產租賃之費用 | 87 | 65 | 2,863 | 2,204 |
| 變動租賃給付之費用 | 519 | 455 | 17,319 | 16,021 |
| | (單位：美金仟元) | | (單位：泰銖仟元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 使用權資產之折舊費用 | \$ 344 | \$ 309 | \$ 11,296 | \$ 10,831 |
| 租賃負債之利息費用 | 29 | 6 | 938 | 241 |
| 屬短期租賃合約之費用 | 6 | 20 | 193 | 705 |

本集團簽訂停車場及影印機之租賃合約，其中包含依據停車場及紙張使用

數量而定之變動支付數。合約租賃期限介 1 至 5 年。

(四)其他

本集團於西元 2025 年 1 月 1 日至 12 月 31 日因租賃產生之現金流出金額計泰銖 215 百萬元 (美金 6.6 百萬元) (個體財務報表: 泰銖 13 百萬元 (美金 0.4 百萬元)) (西元 2024 年: 泰銖 242 百萬元 (美金 6.9 百萬元) (個體財務報表: 泰銖 12 百萬元 (美金 0.3 百萬元)))，其中包括與應付租賃款、短期租賃、低價值資產租賃及非取決於某項指數或比率之變動租賃給付有關之現金流出。尚未開始之租賃未來現金流出資訊請詳附註三十四。

十八、短期借款

本集團之短期借款包含向當地銀行及海外金融機構之泰銖貨幣及外幣借款。短期借款主要係六個月內到期償還之借款，年利率為 1.96%-5.05%(西元 2024 年: 年利率為 3.00%-5.64%)。

十九、應付帳款及其他應付款

| | (單位: 美金仟元) | | (單位: 泰銖仟元) | |
|---------------|-------------------|---------------------|----------------------|----------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 應付帳款-關係人(附註八) | \$ 243,418 | \$ 232,167 | \$ 7,687,772 | \$ 7,890,872 |
| 應付帳款-非關係人 | 563,590 | 573,162 | 17,799,620 | 19,480,556 |
| 預收款-關係人(附註八) | 3,024 | 7,414 | 95,503 | 252,002 |
| 應付利息 | 2,136 | 3,262 | 67,449 | 110,868 |
| 應付費用 | 48,867 | 133,386 | 1,543,346 | 4,533,534 |
| 其他應付款 | 80,448 | 113,404 | 2,540,754 | 3,854,287 |
| 合計 | <u>\$ 941,483</u> | <u>\$ 1,062,795</u> | <u>\$ 29,734,444</u> | <u>\$ 36,122,119</u> |

| | (單位: 美金仟元) | | (單位: 泰銖仟元) | |
|---------------|-------------------|-------------------|----------------------|----------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年12月31日 | 2024年12月31日 | 2025年12月31日 | 2024年12月31日 |
| 應付帳款-關係人(附註八) | \$ 270,038 | \$ 251,046 | \$ 8,528,490 | \$ 8,532,506 |
| 應付帳款-非關係人 | 441,746 | 357,233 | 13,951,477 | 12,141,594 |
| 預收款-關係人(附註八) | 18,785 | 16,856 | 593,263 | 572,901 |
| 應付利息 | 1,043 | 2,067 | 32,949 | 70,224 |
| 應付費用 | 17,593 | 13,999 | 555,631 | 475,746 |
| 其他應付款 | 64,603 | 82,393 | 2,040,331 | 2,800,428 |
| 合計 | <u>\$ 813,808</u> | <u>\$ 723,594</u> | <u>\$ 25,702,141</u> | <u>\$ 24,593,399</u> |

二十、其他流動負債

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------|------------------|------------------|-------------------|---------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 預收貨款-模具 | \$ 1,834 | \$ 13,640 | \$ 57,916 | \$ 463,601 |
| 待結清款項 | 5,112 | 5,368 | 161,441 | 182,435 |
| 應付增值稅 | 85 | 134 | 2,696 | 4,543 |
| 其他 | 11,197 | 11,027 | 353,625 | 374,806 |
| 合計 | <u>\$ 18,228</u> | <u>\$ 30,169</u> | <u>\$ 575,678</u> | <u>\$ 1,025,385</u> |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-------|-----------------|-----------------|------------------|-------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 待結清款項 | 821 | 2,444 | 25,916 | 83,058 |
| 其他 | 607 | 515 | 19,183 | 17,509 |
| 合計 | <u>\$ 1,428</u> | <u>\$ 2,959</u> | <u>\$ 45,099</u> | <u>\$ 100,567</u> |

二十一、長期借款

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------------|-------------------|-------------------|---------------------|----------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 長期借款 | \$ 226,343 | \$ 352,157 | \$ 7,148,490 | \$ 11,969,082 |
| 減：遞延財務費用 | (404) | (749) | (12,773) | (25,471) |
| 長期借款-淨額 | \$ 225,939 | \$ 351,408 | \$ 7,135,717 | \$ 11,943,611 |
| 減：一年內到期之長期借款 | (88,745) | - | (2,802,781) | - |
| 長期借款-扣除一年內到期部分 | <u>\$ 137,194</u> | <u>\$ 351,408</u> | <u>\$ 4,332,936</u> | <u>\$ 11,943,611</u> |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------------|-----------------|-------------------|-----------------|---------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 長期借款 | \$ 88,886 | \$ 214,829 | \$ 2,807,245 | \$ 7,301,561 |
| 減：遞延財務費用 | (141) | (311) | (4,464) | (10,568) |
| 長期借款-淨額 | \$ 88,745 | \$ 214,518 | \$ 2,802,781 | \$ 7,290,993 |
| 減：一年內到期之長期借款 | (88,745) | - | (2,802,781) | - |
| 長期借款-扣除一年內到期部分 | <u>\$ -</u> | <u>\$ 214,518</u> | <u>\$ -</u> | <u>\$ 7,290,993</u> |

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日長期借款變動如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------|-------------------|-------------------|---------------------|----------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初餘額 | \$ 352,157 | \$ 420,000 | \$ 11,969,082 | \$ 14,373,786 |
| 加：本期舉借數 | 523,587 | 142,175 | 17,317,829 | 4,834,779 |
| 減：本期償還數 | (649,401) | (210,018) | (21,335,902) | (7,583,058) |
| 換算調整數 | - | - | (802,519) | 343,575 |
| 期末餘額 | <u>\$ 226,343</u> | <u>\$ 352,157</u> | <u>\$ 7,148,490</u> | <u>\$ 11,969,082</u> |

本公司及子公司泰金寶電通(共同借款人)與金融機構簽訂 4 年期聯貸融資合約，借款金額為美金 260 百萬元，將於西元 2027 年到期。借款目的為償還既有債務與增加營運資金以支應業務經營。借款利率依合約規定之參考利率加計加碼利率而來。

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------|------------------|-------------------|---------------------|---------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初餘額 | \$ 214,829 | \$ 420,000 | \$ 7,301,561 | \$ 14,373,786 |
| 減：本期償還數 | (125,943) | (205,171) | (4,085,602) | (7,418,232) |
| 換算調整數 | - | - | (408,714) | 346,007 |
| 期末餘額 | <u>\$ 88,886</u> | <u>\$ 214,829</u> | <u>\$ 2,807,245</u> | <u>\$ 7,301,561</u> |

本公司與金融機構簽訂為期四年的聯貸協議，授信額度為美金 420 百萬元，將於西元 2026 年 11 月到期。

上述融資合約含特定條款，包括要求本集團須維持特定流動比率、財務負債比率及有形資產淨值。倘若本集團未符合任何特定條款，本集團必須在會計年度結束後不超過 12 個月內完成財務狀況的調整和改善。

本集團每年皆會檢視借款合同，並無任何跡象顯示在資產負債表日後十二個月內無法履行這些合約。

截至西元 2025 年 12 月 31 日止，本集團尚未動用之長期信用額度為泰銖 8,011 百萬元(美金 254 百萬元)(西元 2024 年：本集團尚未動用之長期信用額度為泰銖 7,946 百萬元(美金 234 百萬元))。

二十二、員工福利準備-非流動

員工福利準備係員工退休後需支付之退休金，相關資訊如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------------|-----------|-----------|------------|------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初確定福利義務 | \$ 18,350 | \$ 17,713 | \$ 623,671 | \$ 606,200 |
| 期初計劃資產公允價值 | (10,495) | (11,139) | (356,694) | (381,212) |
| 期初職工福利準備 | 7,855 | 6,574 | 266,977 | 224,988 |
| 認列損益： | | | | |
| 當期服務成本 | 1,514 | 1,396 | 49,658 | 47,695 |
| 利息成本 | 469 | 426 | 15,293 | 14,875 |
| 認列其他綜合損益： | | | | |
| 財務假設變動影響數 | 810 | 688 | 25,968 | 23,395 |
| 經驗調整 | 480 | 155 | 15,408 | 5,271 |
| 本年度退休金支付數 | (588) | (1,513) | (18,912) | (49,766) |
| 兌換差額 | 338 | (515) | (36,088) | (23,999) |
| 期末確定福利義務 | 10,878 | 7,211 | 318,304 | 242,459 |
| 退休基金資產公允價值增(減)數 | (844) | 644 | (1,405) | 24,518 |
| 期末職工福利準備 | \$ 10,034 | \$ 7,855 | \$ 316,899 | \$ 266,977 |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------|-----------|-----------|------------|------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初職工福利準備 | \$ 10,504 | \$ 8,873 | \$ 357,022 | \$ 303,651 |
| 認列損益： | | | | |
| 當期服務成本 | 1,145 | 863 | 37,537 | 30,332 |
| 利息成本 | 301 | 281 | 9,863 | 9,931 |
| 認列其他綜合損益： | | | | |
| 財務假設變動影響數 | 539 | 718 | 17,257 | 24,412 |
| 經驗調整 | 197 | (117) | 6,337 | (3,969) |
| 本年度退休金支付數 | (59) | (114) | (1,942) | (4,051) |
| 兌換差額 | - | - | (27,270) | (3,284) |
| 期末職工福利準備 | \$ 12,627 | \$ 10,504 | \$ 398,804 | \$ 357,022 |

退休金資產公允價值變動表如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------|-----------|-----------|------------|------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 期初計劃資產公允價值 | \$ 10,495 | \$ 11,139 | \$ 356,694 | \$ 381,212 |
| 預期報酬 | 171 | 136 | 5,472 | 4,619 |
| 本年度支付數 | (335) | (1,278) | (10,747) | (43,479) |
| 精算利益 | 765 | 937 | 24,565 | 31,869 |
| 兌換差額 | 243 | (439) | (17,885) | (17,527) |
| 期末計劃資產公允價值 | \$ 11,339 | \$ 10,495 | \$ 358,099 | \$ 356,694 |

上述退休基金資產屬於海外子公司部分係存放於海外金融機構。

本集團預計於下一年度支付長期員工福利準備，金額計泰銖 15 百萬元(美金 0.5 百萬元)(個體財務報表：泰銖 15 百萬元(美金 0.5 百萬元))(西元 2024 年：泰銖 10 百萬元(美金 0.3 百萬元)(個體財務報表：泰銖 10 百萬元(美金 0.3 百萬元)))。

截至西元 2025 年 12 月 31 日止，長期員工福利負債之加權平均存續期間為 8-21 年(個體財務報表：20 年)(西元 2024 年：9-22 年(個體財務報表：20 年))。

重大精算假設彙總如下：

| | 合併財務報表 | | 個體財務報表 | |
|---------|----------|----------|--------|--------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| | (年利率%) | (年利率%) | (年利率%) | (年利率%) |
| 折現率 | 1.3-9.5 | 1.6-10.0 | 2.5 | 2.8 |
| 未來薪資增加率 | 3.0-12.0 | 3.0-8.5 | 5.0 | 5.0 |

西元 2025 年及 2024 年 12 月 31 日採用之主要精算假設變動而影響之長期員工福利義務現值分析如下：

| | 合併財務報表 | | | | (單位：美金百萬元) | | | |
|-------|------------|---------|---------|---------|------------|---------|---------|---------|
| | 2025年 | | 2024年 | | 2025年 | | 2024年 | |
| | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% |
| 折現率 | (\$ 1) | \$ 2 | (\$ 1) | \$ 1 | (\$ 1) | \$ 1 | (\$ 1) | \$ 1 |
| 薪資增加率 | \$ 3 | (\$ 2) | \$ 2 | (\$ 2) | \$ 2 | (\$ 2) | \$ 2 | (\$ 2) |
| | (單位：泰銖百萬元) | | | | | | | |
| | 合併財務報表 | | | | (單位：美金百萬元) | | | |
| | 2025年 | | 2024年 | | 2025年 | | 2024年 | |
| | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% |
| 折現率 | (\$ 45) | \$ 50 | (\$ 39) | \$ 42 | (\$ 45) | \$ 50 | (\$ 39) | \$ 42 |
| 薪資增加率 | \$ 87 | (\$ 75) | \$ 76 | (\$ 65) | \$ 87 | (\$ 75) | \$ 76 | (\$ 65) |
| | (單位：美金百萬元) | | | | | | | |
| | 個體財務報表 | | | | (單位：泰銖百萬元) | | | |
| | 2025年 | | 2024年 | | 2025年 | | 2024年 | |
| | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% |
| 折現率 | (\$ 1) | \$ 1 | (\$ 1) | \$ 1 | (\$ 1) | \$ 1 | (\$ 1) | \$ 1 |
| 薪資增加率 | \$ 2 | (\$ 2) | \$ 2 | (\$ 1) | \$ 2 | (\$ 2) | \$ 2 | (\$ 1) |
| | (單位：泰銖百萬元) | | | | | | | |
| | 個體財務報表 | | | | (單位：美金百萬元) | | | |
| | 2025年 | | 2024年 | | 2025年 | | 2024年 | |
| | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% | 增加0.5% | 減少0.5% |
| 折現率 | (\$ 27) | \$ 30 | (\$ 23) | \$ 25 | (\$ 27) | \$ 30 | (\$ 23) | \$ 25 |
| 薪資增加率 | \$ 61 | (\$ 51) | \$ 51 | (\$ 43) | \$ 61 | (\$ 51) | \$ 51 | (\$ 43) |

二十三、法定盈餘公積

依佛曆 2535 年公開發行公司法案(Public Limited Companies Act)第 116 段規定，公司稅後盈餘彌補以前年度虧損後，至少須先提列 5%之法定盈餘公積，直至其金額達到登記資本額之 10%為止，且法定盈餘公積不能作為盈餘分配所用。截至目前為止，法定盈餘公積已全數提足。

二十四、財務成本

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|-----------|------------------|------------------|-------------------|---------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 銀行借款之利息費用 | \$ 22,423 | \$ 29,872 | \$ 732,951 | \$ 1,047,658 |
| 租賃負債之利息費用 | 994 | 897 | 32,633 | 31,405 |
| 其他財務費用 | 861 | 1,578 | 28,609 | 56,480 |
| 合計 | <u>\$ 24,278</u> | <u>\$ 32,347</u> | <u>\$ 794,193</u> | <u>\$ 1,135,543</u> |
| | (單位：美金仟元) | | (單位：泰銖仟元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 銀行借款之利息費用 | \$ 14,306 | \$ 20,855 | \$ 467,108 | \$ 732,650 |
| 租賃負債之利息費用 | 29 | 6 | 938 | 241 |
| 其他財務費用 | 565 | 1,408 | 18,481 | 50,739 |
| 合計 | <u>\$ 14,900</u> | <u>\$ 22,269</u> | <u>\$ 486,527</u> | <u>\$ 783,630</u> |

二十五、性質別費用

本公司主要費用依其性質列示如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------------------|------------|------------|---------------|---------------|
| | 合併財務報表* | | 合併財務報表* | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 薪資及員工紅利 | \$ 327,262 | \$ 310,615 | \$ 10,734,382 | \$ 10,814,345 |
| 折舊費用 | 63,479 | 70,951 | 2,082,938 | 2,499,720 |
| 存貨及耗材 | 3,464,148 | 3,708,495 | 113,624,017 | 129,205,055 |
| 在製品及製成品變動 | (7,456) | (4,910) | (244,614) | (167,001) |
| 研發費用 | 36,860 | 36,072 | 1,115,688 | 1,248,285 |
| *合併財務報表揭露之費用均係沖銷前之金額 | | | | |
| | (單位：美金仟元) | | (單位：泰銖仟元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 薪資及員工紅利 | \$ 189,764 | \$ 151,191 | \$ 6,210,594 | \$ 5,262,488 |
| 折舊費用 | 38,243 | 38,733 | 1,254,041 | 1,364,628 |
| 存貨及耗材 | 3,165,236 | 3,043,469 | 103,645,815 | 106,051,765 |
| 在製品及製成品變動 | (5,707) | (8,730) | (187,209) | (296,927) |
| 研發費用 | 36,073 | 36,072 | 1,186,630 | 1,248,285 |

二十六、所得稅/遞延所得稅資產(負債)

所得稅為預計向稅捐機關繳納之金額，其計算基礎為依據稅法之非屬投資獎勵部分之盈餘。海外子公司之所得稅，係依各該子公司依據其所在地之稅法規定之課稅所得額計算而得。

西元 2025 年度及 2024 年度之所得稅費用組成部分列示如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|---------------|------------------|------------------|-------------------|-------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 當期所得稅： | | | | |
| 當期所得產生之所得稅 | \$ 9,256 | \$ 6,184 | \$ 303,445 | \$ 215,137 |
| 以前年度所得稅低估 | 13 | - | 433 | - |
| 補充稅 | 1,901 | - | 62,346 | - |
| 遞延所得稅： | | | | |
| 暫時性差異之原始產生及迴轉 | 744 | 5,032 | 24,258 | 180,276 |
| 損益表認列之所得稅費用 | <u>\$ 11,914</u> | <u>\$ 11,216</u> | <u>\$ 390,482</u> | <u>\$ 395,413</u> |
| | (單位：美金仟元) | | (單位：泰銖仟元) | |
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 當期所得稅： | | | | |
| 當期所得產生之所得稅 | \$ - | \$ 643 | \$ - | \$ 22,842 |
| 以前年度所得稅低估 | 13 | - | 433 | - |
| 補充稅 | 1,690 | - | 55,796 | - |
| 遞延所得稅： | | | | |
| 暫時性差異之原始產生及迴轉 | 1 | 118 | 32 | 4,229 |
| 損益表認列之所得稅費用 | <u>\$ 1,704</u> | <u>\$ 761</u> | <u>\$ 56,261</u> | <u>\$ 27,071</u> |

西元 2025 年度及 2024 年度與其他綜合損益相關之所得稅金額列示如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|------------|----------------|-----------------|-------------------|-------------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 遞延所得稅-精算損益 | <u>(\$ 92)</u> | <u>(\$ 104)</u> | <u>(\$ 2,941)</u> | <u>(\$ 3,471)</u> |

所得稅費用與會計利潤之關係如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|--------------------------|----------------|----------------|-----------------|-----------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 稅前淨利 | <u>\$ 73.4</u> | <u>\$ 84.0</u> | <u>\$ 2,411</u> | <u>\$ 2,958</u> |
| 適用稅率 | 17-30% | 17-30% | 17-30% | 17-30% |
| 稅前淨利按適用稅率計算之所得稅 | 13.8 | 20.6 | 452 | 724 |
| 補充稅 | 1.7 | - | 62 | - |
| 租稅優惠獎勵之所得稅影響數 (附註二十七) | (10.7) | (4.2) | (351) | (149) |
| 暫時性差異未認列遞延所得稅資產 | 4.9 | 0.5 | 160 | 19 |
| 其他 | 2.2 | (5.7) | 67 | (199) |
| 所得稅費用 | <u>\$ 11.9</u> | <u>\$ 11.2</u> | <u>\$ 390</u> | <u>\$ 395</u> |

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|--------------------------|------------|---------|------------|----------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 稅前淨利 | \$ 63.9 | \$ 74.7 | \$ 2,101 | \$ 2,630 |
| 適用稅率 | 20% | 20% | 20% | 20% |
| 稅前淨利乘以適用稅率 | 12.8 | 14.9 | 420 | 526 |
| 補充稅 | 1.7 | - | 56 | - |
| 租稅優惠獎勵之所得稅影響數 (附註二十七) | (10.7) | (4.2) | (351) | (149) |
| 暫時性差異未認列遞延所得稅資產 | (2.1) | (9.9) | (69) | (350) |
| 所得稅費用 | \$ 1.7 | \$ 0.8 | \$ 56 | \$ 27 |

遞延所得稅資產及遞延所得稅負債組成項目如下：

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------------------|-----------------|-----------------|-----------------|-----------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 遞延所得稅資產 | | | | |
| 備抵預期信用損失 | \$ 3 | \$ 5 | \$ 95 | \$ 155 |
| 備抵存貨跌價損失 | 112 | 112 | 3,544 | 3,814 |
| 按公允價值衡量之金融資產 評價損失 | 960 | 960 | 30,334 | 32,644 |
| 對子公司的投資損失 | 1,870 | 1,794 | 59,044 | 60,974 |
| 未實現兌換損失 | 72 | 548 | 2,260 | 18,616 |
| 累計折舊-機器設備 | 411 | 360 | 12,972 | 12,227 |
| 員工福利準備 | 349 | 360 | 11,038 | 12,247 |
| 課稅損失 | 175 | 986 | 5,524 | 33,508 |
| 其他 | 2,240 | 598 | 70,756 | 20,323 |
| 合計 | \$ 6,192 | \$ 5,723 | \$ 195,567 | \$ 194,508 |
| 遞延所得稅負債 | | | | |
| 精算利益 | \$ 1,358 | \$ 1,256 | \$ 42,905 | \$ 42,718 |
| 未實現兌換利益 | 723 | - | 22,842 | - |
| 累計折舊-機器設備 | 5 | - | 151 | - |
| 其他 | 2,403 | 1,928 | 75,899 | 65,522 |
| 合計 | \$ 4,489 | \$ 3,184 | \$ 141,797 | \$ 108,240 |
| 遞延所得稅-淨額 | 1,703 | 2,539 | 53,770 | 86,268 |
| 資產負債表描述如下： | | | | |
| 遞延所得稅資產 | 2,254 | 4,760 | 71,172 | 161,770 |
| 遞延所得稅負債 | (551) | (2,221) | (17,402) | (75,502) |
| 遞延所得稅-淨額 | \$ 1,703 | \$ 2,539 | \$ 53,770 | \$ 86,268 |

| | (單位：美金仟元) | | (單位：泰銖仟元) | |
|----------------------|-----------------|-----------------|------------------|------------------|
| | 個體財務報表 | | 個體財務報表 | |
| | 2025年 12月31日 | 2024年 12月31日 | 2025年 12月31日 | 2024年 12月31日 |
| 遞延所得稅資產 | | | | |
| 備抵預期信用損失 | \$ 3 | \$ 6 | \$ 95 | \$ 155 |
| 按公允價值衡量之金融資產 評價損失 | 960 | 960 | 30,334 | 32,644 |
| 累計折舊-機器設備 | 1 | 1 | 43 | 48 |
| 員工福利準備 | 16 | 15 | 495 | 523 |
| 合計 | <u>\$ 980</u> | <u>\$ 982</u> | <u>\$ 30,967</u> | <u>\$ 33,370</u> |
| 遞延所得稅負債 | | | | |
| 精算利益 | \$ 4 | \$ 6 | \$ 128 | \$ 187 |
| 其他 | - | - | 7 | 17 |
| 合計 | <u>\$ 4</u> | <u>\$ 6</u> | <u>\$ 135</u> | <u>\$ 204</u> |
| 遞延所得稅-淨額 | <u>976</u> | <u>976</u> | <u>30,832</u> | <u>33,166</u> |
| 資產負債表描述如下： | | | | |
| 遞延所得稅資產 | 976 | 976 | 30,832 | 33,166 |
| 遞延所得稅負債 | - | - | - | - |
| 遞延所得稅-淨額 | <u>\$ 976</u> | <u>\$ 976</u> | <u>\$ 30,832</u> | <u>\$ 33,166</u> |

截至西元2025年12月31日止，本集團尚未使用之暫時性差異及課稅損失計泰銖14,873百萬元(美金471百萬元)(個體財務報表：泰銖12,379百萬元(美金391百萬元))(西元2024年：泰銖17,456百萬元(美金514百萬元)(個體財務報表：泰銖14,944百萬元(美金440百萬元))，本集團因預期未來無法實現，故未認列暫時性差異及課稅損失相關之遞延所得稅資產。

尚未使用之課稅損失有效期限明細如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|-------------|--------------|--------------|-----------------|-----------------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 2025年12月31日 | \$ - | \$ 9 | \$ - | \$ 288 |
| 2026年12月31日 | 2 | 2 | 72 | 47 |
| 2027年12月31日 | 9 | 9 | 293 | 308 |
| 2028年12月31日 | 17 | 15 | 544 | 526 |
| 2029年12月31日 | 3 | 2 | 89 | 69 |
| 2030年12月31日 | 32 | - | 1,026 | - |
| 2034年12月31日 | 7 | 7 | 206 | 222 |
| 2037年12月31日 | 8 | 8 | 265 | 285 |
| 2038年12月31日 | 3 | 3 | 102 | 110 |
| 2043年12月31日 | 4 | 3 | 119 | 116 |
| 2044年12月31日 | 7 | - | 213 | - |
| 2045年12月31日 | 4 | - | 116 | - |
| | <u>\$ 96</u> | <u>\$ 58</u> | <u>\$ 3,045</u> | <u>\$ 1,971</u> |

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|-------------|------------|-------|------------|-------|
| | 合併財務報表 | | 合併財務報表 | |
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 2030年12月31日 | \$ 32 | \$ - | \$ 1,026 | \$ - |

此外，本集團新加坡子公司尚未使用之課稅損失並無有效期限，金額為泰銖 202 百萬元（美金 6 百萬元）（西元 2024 年：泰銖 537 百萬元（美金 16 百萬元）），上述子公司預計於可充分使用時，使用該課稅損失。

截至西元 2025 年 12 月 31 日止，因投資子公司及關聯企業產生之暫時性差異，未認列於遞延所得稅負債之金額計泰銖 5,843 百萬元（美金 185 百萬元）（西元 2024 年：泰銖 6,131 百萬元（美金 180 百萬元））。

本集團屬於經濟合作暨發展組織（OECD）所發布的支柱二規則範本之範圍內，相應地，本集團已採用強制性例外，對與支柱二所得稅相關之遞延所得稅資產及負債，不予認列，亦不揭露相關資訊。本集團於數個轄區運營，這些轄區皆已發布支柱二所得稅法案。並於 2025 年 1 月 1 日或之後開始的會計年度生效，預估因「支柱二」所得稅法而產生的相關補充稅，主要源自於在泰國之營運活動而產生。

二十七、租稅優惠獎勵

本公司某些產品類目業經取得泰國投資促進委員會(B.O.I)之核准享受租稅優惠：

主要租稅優惠如下：

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| 1. 核准函號碼 | 60-0584-0 -00-1-0 | 65-0263-1 -00-1-0 | 65-0448-1 -00-1-0 | 66-1172-1-00- 1-0 |
| 2. 主要租稅優惠 | 8 年 | 5 年 | 5 年 | 5 年 |
| 2.1 符合促進投資法案之淨利所產生之營利事業所得稅及免稅期間發放股利所產生之所得稅皆可獲抵減。 | | | | |
| 2.2 抵減進口機器之進口稅額。 | 同意 | 同意 | 同意 | 同意 |
| 2.3 抵減為製造出口商品而進口原料之進口稅額。 | 同意 (5 年) | 同意 (1 年) | 同意 (1 年) | 同意 (1 年) |
| 3. 自有盈餘日開始 | 2020/1/2 | 2024/1/9 | 2023/1/2 | 2024/1/3 |

本公司西元 2025 年度及 2024 年度營業收入來自享受獎勵及未受獎勵者區分如下：

| | (單位：美金百萬元) | | | | | |
|------|------------|----------|-------|-------|----------|----------|
| | 享受獎勵 | | 未享受獎勵 | | 合計 | |
| | 2025年 | 2024年 | 2025年 | 2024年 | 2025年 | 2024年 |
| 銷貨收入 | | | | | | |
| 當地 | \$ 852 | \$ 205 | \$ - | \$ 1 | \$ 852 | \$ 206 |
| 海外 | 2,798 | 3,130 | 16 | 15 | 2,814 | 3,145 |
| 合計 | \$ 3,650 | \$ 3,335 | \$ 16 | \$ 16 | \$ 3,666 | \$ 3,351 |

(單位：泰銖百萬元)

| | 享受獎勵 | | 未享受獎勵 | | 合計 | |
|------|-------------------|-------------------|---------------|---------------|-------------------|-------------------|
| | 2025年 | 2024年 | 2025年 | 2024年 | 2025年 | 2024年 |
| 銷貨收入 | | | | | | |
| 當地 | \$ 27,932 | \$ 6,976 | \$ 4 | \$ 15 | \$ 27,936 | \$ 6,991 |
| 海外 | <u>91,582</u> | <u>109,882</u> | <u>544</u> | <u>537</u> | <u>92,126</u> | <u>110,419</u> |
| 合計 | <u>\$ 119,514</u> | <u>\$ 116,858</u> | <u>\$ 548</u> | <u>\$ 552</u> | <u>\$ 120,062</u> | <u>\$ 117,410</u> |

二十八、每股盈餘

基本每股盈餘之計算係以可歸屬於母公司普通股股東之本年度淨利(排除其他綜合損益)除以期間流通在外加權平均股數。

基本每股盈餘計算表如下：

| | 合併財務報表/個體財務報表 | | | | | |
|----------------------|---------------|-----------|-------------------|------------|-----------|-----------|
| | 本期損益 | | 普通股流通在外 加權平均股數 | | 每股盈餘 | |
| | 2025年 | 2024年 | 2025年 | 2024年 | 2025年 | 2024年 |
| 基本每股盈餘 | | | | | | |
| 歸屬於母公司普通股股東之 本期淨利 | \$ 62,201 | \$ 73,945 | 10,450,003 | 10,450,003 | \$ 0.0060 | \$ 0.0071 |

| | 合併財務報表/個體財務報表 | | | | | |
|----------------------|---------------|--------------|-------------------|------------|---------|---------|
| | 本期損益 | | 普通股流通在外 加權平均股數 | | 每股盈餘 | |
| | 2025年 | 2024年 | 2025年 | 2024年 | 2025年 | 2024年 |
| 基本每股盈餘 | | | | | | |
| 歸屬於母公司普通股股東之 本期淨利 | \$ 2,044,368 | \$ 2,602,720 | 10,450,003 | 10,450,003 | \$ 0.20 | \$ 0.25 |

二十九、部門別資訊

本集團營運部門資訊與提供給主要營運決策者之內部管理報告採一致之方式報導。主要營運決策者負責分配資源予營運部門並評估其績效。

因應管理需要，本集團依據產品及服務項目可分為三個應報導部門，分別為電腦週邊部門、電信產品部門及其他服務部門。本年度無營運部門併入上述應報導部門中。

營運決策者監督各營運部門之營運成果，並藉以評估績效及分配資源。部門績效係由各營運部門之營業利益或損失來衡量，營業利益或損失與財務報表上之營業利益或損失一致。

報導部門間之交易所採用之會計基礎與外部交易一致。

本集團西元 2025 年度及 2024 年度營運部門收入、損益及總資產資訊列示如下：

(單位：美金百萬元)

| | 2025年 | | | | | 合併財務報表 |
|-----------|-----------------|---------------|--------------|-----------------|-----------------|-----------------|
| | 電腦週邊產品 | 電信產品 | 其他服務部門 | 部門總計 | 沖銷 | |
| 銷貨收入 | | | | | | |
| -外部顧客 | \$ 1,907 | \$ 317 | \$ 10 | \$ 2,234 | \$ - | \$ 2,234 |
| -內部部門 | <u>2,604</u> | <u>238</u> | <u>31</u> | <u>2,873</u> | <u>(877)</u> | <u>1,996</u> |
| | <u>\$ 4,511</u> | <u>\$ 555</u> | <u>\$ 41</u> | <u>\$ 5,107</u> | <u>(\$ 877)</u> | <u>\$ 4,230</u> |
| 部門別利益 | \$ 171 | \$ 26 | \$ 1 | \$ 198 | \$ - | \$ 198 |
| 利息收入 | | | | | | 11 |
| 其他收入 | | | | | | 8 |
| 存貨跌價損失及迴轉 | | | | | | 6 |
| 折舊 | | | | | | (6) |
| 管理費用 | | | | | | (136) |
| 金融商品損失 | | | | | | (3) |
| 衍生性工具利益 | | | | | | 17 |
| 投資關聯企業利益 | | | | | | 2 |
| 財務費用 | | | | | | (24) |
| 稅前淨利 | | | | | | 73 |
| 所得稅費用 | | | | | | (12) |
| 本期淨利 | | | | | | <u>\$ 61</u> |

(單位：泰銖百萬元)

| | 2025年 | | | | | 合併財務報表 |
|-----------|-------------------|------------------|-----------------|-------------------|--------------------|-------------------|
| | 電腦週邊產品 | 電信產品 | 其他服務部門 | 部門總計 | 沖銷 | |
| 銷貨收入 | | | | | | |
| -外部顧客 | \$ 62,573 | \$ 10,363 | \$ 339 | \$ 73,275 | \$ - | \$ 73,275 |
| -內部部門 | <u>85,362</u> | <u>7,779</u> | <u>1,034</u> | <u>94,175</u> | <u>(28,815)</u> | <u>65,360</u> |
| | <u>\$ 147,935</u> | <u>\$ 18,142</u> | <u>\$ 1,373</u> | <u>\$ 167,450</u> | <u>(\$ 28,815)</u> | <u>\$ 138,635</u> |
| 部門別利益 | \$ 5,603 | \$ 850 | \$ 29 | \$ 6,482 | \$ - | \$ 6,482 |
| 利息收入 | | | | | | 352 |
| 其他收入 | | | | | | 253 |
| 存貨跌價損失及迴轉 | | | | | | 208 |
| 折舊 | | | | | | (202) |
| 管理費用 | | | | | | (4,407) |
| 金融商品損失 | | | | | | (105) |
| 衍生性工具利益 | | | | | | 559 |
| 投資關聯企業利益 | | | | | | 65 |
| 財務費用 | | | | | | (794) |
| 稅前淨利 | | | | | | 2,411 |
| 所得稅費用 | | | | | | (391) |
| 本期淨利 | | | | | | <u>\$ 2,020</u> |

(單位：美金百萬元)

| | 2024年 | | | | | 合併財務報表 |
|-----------|-----------------|---------------|--------------|-----------------|-------------------|-----------------|
| | 電腦週邊產品 | 電信產品 | 其他服務部門 | 部門總計 | 沖銷 | |
| 銷貨收入 | | | | | | |
| -外部顧客 | \$ 1,926 | \$ 423 | \$ 13 | \$ 2,362 | \$ - | \$ 2,362 |
| -內部部門 | 2,612 | 232 | 36 | 2,880 | (1,042) | 1,838 |
| | <u>\$ 4,538</u> | <u>\$ 655</u> | <u>\$ 49</u> | <u>\$ 5,242</u> | <u>(\$ 1,042)</u> | <u>\$ 4,200</u> |
| 部門別利益 | \$ 174 | \$ 29 | \$ 1 | \$ 204 | \$ - | \$ 204 |
| 利息收入 | | | | | | 14 |
| 其他收入 | | | | | | 7 |
| 存貨跌價損失及迴轉 | | | | | | (1) |
| 折舊 | | | | | | (8) |
| 管理費用 | | | | | | (89) |
| 金融商品損失 | | | | | | (4) |
| 衍生性金融商品損失 | | | | | | (14) |
| 投資關聯企業損失 | | | | | | 7 |
| 財務費用 | | | | | | (32) |
| 稅前淨利 | | | | | | 84 |
| 所得稅費用 | | | | | | (11) |
| 本期淨利 | | | | | | <u>\$ 73</u> |

(單位：泰銖百萬元)

| | 2024年 | | | | | 合併財務報表 |
|-----------|-------------------|------------------|-----------------|-------------------|--------------------|-------------------|
| | 電腦週邊產品 | 電信產品 | 其他服務部門 | 部門總計 | 沖銷 | |
| 銷貨收入 | | | | | | |
| -外部顧客 | \$ 67,769 | \$ 14,851 | \$ 449 | \$ 83,069 | \$ - | \$ 83,069 |
| -內部部門 | 91,557 | 8,123 | 1,268 | 100,948 | (36,654) | 64,294 |
| | <u>\$ 159,326</u> | <u>\$ 22,974</u> | <u>\$ 1,717</u> | <u>\$ 184,017</u> | <u>(\$ 36,654)</u> | <u>\$ 147,363</u> |
| 部門別利益 | \$ 6,110 | \$ 1,020 | \$ 23 | \$ 7,153 | \$ - | \$ 7,153 |
| 利息收入 | | | | | | 483 |
| 其他收入 | | | | | | 257 |
| 存貨跌價損失及迴轉 | | | | | | (32) |
| 折舊 | | | | | | (308) |
| 管理費用 | | | | | | (3,029) |
| 金融商品損失 | | | | | | (153) |
| 衍生性金融商品損失 | | | | | | (514) |
| 投資關聯企業損失 | | | | | | 237 |
| 財務費用 | | | | | | (1,136) |
| 稅前淨利 | | | | | | 2,958 |
| 所得稅費用 | | | | | | (395) |
| 本期淨利 | | | | | | <u>\$ 2,563</u> |

地區別資訊

本集團來自外部客戶之收入地區別資訊彙總如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|-----------|-----------------|-----------------|-------------------|-------------------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 來自外部客戶之收入 | | | | |
| 泰國 | \$ 3,126 | \$ 2,846 | \$ 102,366 | \$ 99,635 |
| 臺灣 | 726 | 891 | 23,870 | 31,344 |
| 巴西 | 185 | 273 | 6,058 | 9,645 |
| 菲律賓 | 123 | 125 | 4,036 | 4,377 |
| 美國 | 40 | 43 | 1,317 | 1,525 |
| 中國 | 5 | 2 | 151 | 77 |
| 其他 | 25 | 20 | 837 | 760 |
| 總計 | <u>\$ 4,230</u> | <u>\$ 4,200</u> | <u>\$ 138,635</u> | <u>\$ 147,363</u> |

本集團依地區別列示排除金融工具、遞延所得稅資產、淨確定福利資產及保險合約權利之非流動資產明細如下：

| | (單位：美金百萬元) | | (單位：泰銖百萬元) | |
|-------|---------------|---------------|------------------|------------------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 非流動資產 | | | | |
| 泰國 | \$ 492 | \$ 441 | \$ 15,524 | \$ 14,972 |
| 中國 | 51 | 47 | 1,610 | 1,582 |
| 巴西 | 19 | 12 | 584 | 413 |
| 菲律賓 | 56 | 69 | 1,754 | 2,346 |
| 臺灣 | 6 | 3 | 196 | 112 |
| 美國 | 6 | 8 | 191 | 281 |
| 其他 | 8 | 8 | 253 | 279 |
| 總計 | <u>\$ 638</u> | <u>\$ 588</u> | <u>\$ 20,112</u> | <u>\$ 19,985</u> |

主要客戶

本集團於西元 2025 年度來自三家主要外部客戶收入分別為泰銖 75,717 百萬元(美金 2,302 百萬元)、泰銖 28,073 百萬元(美金 856 百萬元)及泰銖 24,165 百萬元(美金 737 百萬元)(西元 2024 年：泰銖 57,101 百萬元(美金 1,622 百萬元)、泰銖 31,792 百萬元(美金 903 百萬元)及泰銖 25,712 百萬元(美金 730 百萬元)，主係來自於電腦週邊及電信產品部門之銷售。

三十、退休準備基金

根據佛曆 2530 年退休準備金法案之規定，並經財政部核准，本公司及員工共同設立退休準備基金，由本公司及員工各提撥基本薪資的 2%作為退休金，退休準備基金係由 TISCO Securities Company Limited 管理，當員工退休時，根據基金辦法從基金帳戶支付退休金。本公司於西元 2025 年度提撥之退休金為泰銖 7 百萬元(美金 0.3 百萬元)(西元 2024 年：泰銖 7 百萬元(美金 0.2 百萬元))認列為費用。

三十一、股利

| 所屬年度 | 核准單位 | 總股利 (泰銖百萬元) | 每股股利 (泰銖) |
|-------------|--------------------|-----------------|------------------|
| 西元2023年期末股利 | 西元2024年4月30日經股東會通過 | \$ 784 | \$ 0.0750 |
| 西元2024年期中股利 | 西元2024年8月14日經董事會通過 | <u>731</u> | <u>0.0700</u> |
| 西元2024年合計 | | <u>\$ 1,515</u> | <u>\$ 0.1450</u> |
| 西元2024年期末股利 | 西元2025年4月30日經股東會通過 | \$ 1,359 | \$ 0.1300 |
| 西元2025年期中股利 | 西元2025年8月13日經董事會通過 | <u>731</u> | <u>0.0700</u> |
| 西元2025年合計 | | <u>\$ 2,090</u> | <u>\$ 0.2000</u> |

三十二、承諾及或有事項

(一)資產承諾

截至西元 2025 年 12 月 31 日止，本集團承諾購置設備及建造廠房計泰銖 489 百萬元、美金 13 百萬元、人民幣 19 百萬元、披索 10 百萬元及日幣 1 百萬元（個體財務報表：泰銖 483 百萬元、美金 2 百萬元、日幣 1 百萬元）（西元 2024 年：泰銖 521 百萬元、美金 13 百萬元、人民幣 20 百萬元、披索 19 百萬元及日幣 72 百萬元（個體財務報表：泰銖 514 百萬元、日幣 72 百萬元））。

(二)租賃及其他服務承諾

截至西元 2025 年及 2024 年 12 月 31 日止，本集團尚未開始之短期租賃及低價值資產租賃合約與其他服務合約之必要未來租賃給付如下：

| | (單位：美金百萬元) 合併財務報表 | | (單位：泰銖百萬元) 合併財務報表 | |
|--------------|----------------------|--------|----------------------|-------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 應付： 不超過1年 | \$ 2.2 | \$ 1.4 | \$ 69 | \$ 47 |

| | (單位：美金百萬元) 個體財務報表 | | (單位：泰銖百萬元) 個體財務報表 | |
|--------------|----------------------|--------|----------------------|-------|
| | 2025年 | 2024年 | 2025年 | 2024年 |
| 應付： 不超過1年 | \$ 1.3 | \$ 0.7 | \$ 42 | \$ 23 |

(三)其他承諾

截至西元 2025 年 12 月 31 日及 2024 年 12 月 31 日止，本公司對子公司之不可取消之投資份額金額計新臺幣 756 百萬元。

(四)模具生產合約

截至西元 2025 年 12 月 31 日止，本公司與供應商簽訂模具生產合約為泰銖 5 百萬元及美金 1 百萬元（西元 2024 年：泰銖 5 百萬元）。

(五)保證事項

截至西元 2025 年 12 月 31 日止，本集團因正常業務所需，由銀行代本集團開立之履約擔保金計泰銖 1,131 百萬元、人民幣 1 百萬元、馬幣 1 百萬元及巴西幣 4 百萬元（個體財務報表：泰銖 1,128 百萬元）（西元 2024 年：泰銖 1,127 百萬元、人民幣 2 百萬元、馬幣 1 百萬元及巴西幣 11 百萬元（個體財務報表：泰銖 1,125 百萬元））。

三十三、公允價值資訊

本集團於西元 2025 年及 2024 年 12 月 31 日以公允價值衡量之資產及負債，並依公允價值等級分類，相關資訊如下：

| | | (單位：美金仟元) | | | |
|------------------|----|-------------|--------|------|----------|
| | | 合併財務報表 | | | |
| | | 2025年12月31日 | | | |
| | | 第一等級 | 第二等級 | 第三等級 | 合計 |
| 按公允價值衡量之金融資產 | | | | | |
| 透過其他綜合損益按公允價值衡量之 | | | | | |
| 金融資產 | | | | | |
| 權益投資 | \$ | - | \$ | - | \$ 33 |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 1,966 | - | 1,966 |
| 按公允價值衡量之金融負債 | | | | | |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 686 | - | 686 |
| | | (單位：泰銖仟元) | | | |
| | | 合併財務報表 | | | |
| | | 2025年12月31日 | | | |
| | | 第一等級 | 第二等級 | 第三等級 | 合計 |
| 按公允價值衡量之金融資產 | | | | | |
| 透過其他綜合損益按公允價值衡量之 | | | | | |
| 金融資產 | | | | | |
| 權益投資 | \$ | - | \$ | - | \$ 1,028 |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 62,090 | - | 62,090 |
| 按公允價值衡量之金融負債 | | | | | |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 21,668 | - | 21,668 |
| | | (單位：美金仟元) | | | |
| | | 合併財務報表 | | | |
| | | 2024年12月31日 | | | |
| | | 第一等級 | 第二等級 | 第三等級 | 合計 |
| 按公允價值衡量之金融資產 | | | | | |
| 透過其他綜合損益按公允價值衡量之 | | | | | |
| 金融資產 | | | | | |
| 權益投資 | \$ | - | \$ | - | \$ 33 |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 327 | - | 327 |
| 按公允價值衡量之金融負債 | | | | | |
| 衍生工具 | | | | | |
| 遠期外匯合約 | | - | 106 | - | 106 |

(單位：泰銖仟元)

| | 合併財務報表 | | | |
|----------------------|-------------|--------|----------|----------|
| | 2024年12月31日 | | | |
| | 第一等級 | 第二等級 | 第三等級 | 合計 |
| 按公允價值衡量之金融資產 | | | | |
| 透過其他綜合損益按公允價值衡量之金融資產 | | | | |
| 權益投資 | \$ - | \$ - | \$ 1,107 | \$ 1,107 |
| 衍生工具 | | | | |
| 遠期外匯合約 | - | 11,124 | - | 11,124 |
| 按公允價值衡量之金融負債 | | | | |
| 衍生工具 | | | | |
| 遠期外匯合約 | - | 3,616 | - | 3,616 |

三十四、金融商品

(一) 財務風險管理及政策

本集團之金融工具主要包括現金及約當現金、應收帳款及其他應收款、貸款、投資以及長短期借款。本集團如何管理金融工具以及與金融工具相關之財務風險如下所述：

信用風險

本集團暴露於應收帳款及其他應收款、貸款、銀行存款、其他金融機構存款及其他金融工具之信用風險下。除衍生性金融商品外，最大之信用風險限於財務狀況表上所列示之帳面金額。有關本集團衍生性金融商品之最大暴險已於流動性風險段落說明。

應收帳款及其他應收款

本集團採用適當之信用控制政策及程序管理風險，因此不預期發生重大之財務損失。本集團定期監控未收回之應收帳款及其他應收款，且對主要客戶之出貨一般皆以信用狀交易。

於每個報告日執行減損評估以衡量預期信用損失。備抵率基於具有類似信用風險之各個客戶群分組依到期天數計算。該計算反映在報告日可獲得之有關過去事件、當前狀況及對未來經濟狀況預測之合理及確性證據。一般而言，應收帳款及其他應收款係依照本集團之政策沖銷。

金融工具和現金存款

本集團通過僅與經核准之交易對象投資並分配每一交易對象之信用額度限制，從而管理與銀行和金融機構之間產生之信用風險。交易對象信用額度可能於全年度中更新。信用額度限制是為最大程度地降低風險集中度，進而減少由於交易對象可能無法付款而造成的財務損失。

債務工具及衍生性商品之信用風險係有限，因交易對象係受國際信用評級機構指派之高信用評級之銀行。

市場風險

市場風險包括利率風險及匯率風險。本集團以遠期外匯合約規避進出口貨物所產生的匯率風險。

外幣風險

本集團暴露於外幣之風險主要為以外幣計價之交易。本集團利用遠期外匯合約來減少此類風險，該遠期外匯合約通常於一年內到期。

截至西元 2025 年及 2024 年 12 月 31 日止，本集團以外幣計價之金融資產及負債彙總如下：

| 合併財務報表 | | | |
|-------------|---------------|---------------|--------------|
| 2025年12月31日 | | | |
| 外幣 | 金融資產 (百萬元) | 金融負債 (百萬元) | 平均匯率 |
| 泰銖 | \$ 1,678 | \$ 5,620 | 每1泰銖0.032美金 |
| 新臺幣 | 83 | 4,893 | 每1新臺幣0.032美金 |
| 美金 | 5 | 7 | 每1美金7.029人民幣 |
| 美金 | 2 | 94 | 每1美金5.318巴西幣 |

| 合併財務報表 | | | |
|-------------|---------------|---------------|--------------|
| 2024年12月31日 | | | |
| 外幣 | 金融資產 (百萬元) | 金融負債 (百萬元) | 平均匯率 |
| 泰銖 | \$ 1,019 | \$ 6,576 | 每1泰銖0.029美金 |
| 新臺幣 | 34 | 4,528 | 每1新臺幣0.031美金 |
| 美金 | 2 | 68 | 每1美金7.188人民幣 |
| 美金 | 1 | 106 | 每1美金6.192巴西幣 |

| 個體財務報表 | | | |
|-------------|---------------|---------------|-------------|
| 2025年12月31日 | | | |
| 外幣 | 金融資產 (百萬元) | 金融負債 (百萬元) | 平均匯率 |
| 泰銖 | \$ 1,666 | \$ 5,101 | 每1泰銖0.032美金 |

| 個體財務報表 | | | |
|-------------|---------------|---------------|-------------|
| 2024年12月31日 | | | |
| 外幣 | 金融資產 (百萬元) | 金融負債 (百萬元) | 平均匯率 |
| 泰銖 | \$ 999 | \$ 5,599 | 每1泰銖0.029美金 |

外幣敏感性分析

下表顯示本集團稅前利潤對泰銖、新台幣和美元匯率合理可能變化之敏感性分析，而所有其他變數不變。對本集團稅前利潤之影響係因貨幣性資產及負債之公允價值變動，包括截至西元 2024 年及 2023 年 12 月 31 日止之非指定外幣衍生工具。本集團揭露之外幣變動對所有其他貨幣並不重大。

| 貨幣 | 2025年 | | | 2024年 | | |
|--------|-------|------------|------------|-------|------------|------------|
| | 匯率 | 對稅前損益 | 對稅前損益 | 匯率 | 對稅前損益 | 對稅前損益 |
| | 變動 | 之影響 | 之影響 | 變動 | 之影響 | 之影響 |
| | % | (單位：美金百萬元) | (單位：泰銖百萬元) | % | (單位：美金百萬元) | (單位：泰銖百萬元) |
| 泰銖/美元 | +8 | (\$ 10) | (\$ 328) | +3 | (\$ 5) | (\$ 173) |
| 泰銖/美元 | -8 | 10 | 328 | -3 | 5 | 173 |
| 新臺幣/美元 | - | - | - | +6 | (8) | (290) |
| 新臺幣/美元 | - | - | - | -6 | 8 | 290 |
| 美金/人民幣 | - | - | - | +3 | 2 | 68 |
| 美金/人民幣 | - | - | - | -3 | (2) | (72) |
| 美金/巴西幣 | +3 | 3 | 88 | +19 | 17 | 593 |
| 美金/巴西幣 | -3 | (3) | (94) | -19 | (25) | (871) |

| 貨幣 | 2025年 | | | 2024年 | | |
|-------|-------|------------|------------|-------|------------|------------|
| | 匯率 | 對稅前損益 | 對稅前損益 | 匯率 | 對稅前損益 | 對稅前損益 |
| | 變動 | 之影響 | 之影響 | 變動 | 之影響 | 之影響 |
| | % | (單位：美金百萬元) | (單位：泰銖百萬元) | % | (單位：美金百萬元) | (單位：泰銖百萬元) |
| 泰銖/美金 | +8 | (\$ 9) | (\$ 285) | +3 | (\$ 4) | (\$ 143) |
| 泰銖/美金 | -8 | 9 | 285 | -3 | 4 | 143 |

上述資訊非為預報或未來市場狀況之預測，應謹慎使用。

利率風險

本集團所暴露之利率風險主要來自長期借款。本集團大多數之利率為浮動或固定利率且其與市場利率相近，故預期其利率風險較低。

本集團之重大金融資產及負債已依利率之性質分類並彙總於下表，固定利率之金融資產及負債則依到期日或於到期日前之重新定價日予以分類。

(單位：美金百萬元)

2025年12月31日

合併財務報表

| | 固定利率 | | 浮動利率 | 無 息 | 合 計 | 有效利率 (年利率%) |
|------------|-----------------|----------------|-----------------|-----------------|-------------------|---|
| | 1年內到期 | 1至5年 | | | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 78.5 | \$ - | \$ 152.4 | \$ 1.1 | \$ 232.0 | 0.00 - 4.97 |
| 應收帳款及其他應收款 | - | - | - | 891.1 | 891.1 | - |
| 應收模具款 | - | - | - | 18.8 | 18.8 | - |
| 應收政府補助款 | - | - | - | 27.5 | 27.5 | - |
| 受限制銀行存款 | - | - | 0.1 | - | 0.1 | 1.38 |
| | <u>\$ 78.5</u> | <u>\$ -</u> | <u>\$ 152.5</u> | <u>\$ 938.5</u> | <u>\$ 1,169.5</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 427.7 | \$ - | \$ - | \$ - | \$ 427.7 | 1.96 - 5.05 |
| 應付帳款及其他應付款 | - | - | - | 941.5 | 941.5 | - |
| 租賃負債 | 2.7 | 10.7 | - | - | 13.4 | 0.29 - 4.43 0.74+三個月 TAIFX3及 TAIBOR 利率 |
| 長期借款 | - | - | 225.9 | - | 225.9 | TAIBOR 利率 |
| | <u>\$ 430.4</u> | <u>\$ 10.7</u> | <u>\$ 225.9</u> | <u>\$ 941.5</u> | <u>\$ 1,608.5</u> | |

(單位：泰銖百萬元)

2025年12月31日

合併財務報表

| | 固定利率 | | 浮動利率 | 無 息 | 合 計 | 有效利率 (年利率%) |
|------------|------------------|---------------|-----------------|------------------|------------------|---|
| | 1年內到期 | 1至5年 | | | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 2,480 | \$ - | \$ 4,813 | \$ 34 | \$ 7,327 | 0.00 - 4.97 |
| 應收帳款及其他應收款 | - | - | - | 28,142 | 28,142 | - |
| 應收模具款 | - | - | - | 592 | 592 | - |
| 應收政府補助款 | - | - | - | 869 | 869 | - |
| 受限制銀行存款 | - | - | 4 | - | 4 | 1.38 |
| | <u>\$ 2,480</u> | <u>\$ -</u> | <u>\$ 4,817</u> | <u>\$ 29,637</u> | <u>\$ 36,934</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 13,508 | \$ - | \$ - | \$ - | \$ 13,508 | 1.96 - 5.05 |
| 應付帳款及其他應付款 | - | - | - | 29,734 | 29,734 | - |
| 租賃負債 | 86 | 339 | - | - | 425 | 0.29 - 4.43 0.74+三個月 TAIFX3及 TAIBOR 利率 |
| 長期借款 | - | - | 7,136 | - | 7,136 | TAIBOR 利率 |
| | <u>\$ 13,594</u> | <u>\$ 339</u> | <u>\$ 7,136</u> | <u>\$ 29,734</u> | <u>\$ 50,803</u> | |

(單位：美金百萬元)

2024年12月31日

合併財務報表

| | 固定利率 | | 浮動利率 | 無 息 | 合 計 | 有效利率 (年利率%) |
|-------------|-----------------|----------------|-----------------|-------------------|-------------------|----------------------------------|
| | 1年內到期 | 1至5年 | | | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 75.7 | \$ - | \$ 90.1 | \$ 5.8 | \$ 171.6 | 0.00 - 12.29 |
| 定期存款 | 1.0 | - | - | - | 1.0 | 1.25 - 1.35 |
| 應收帳款及其他應收款 | - | - | - | 964.6 | 964.6 | - |
| 應收模具款 | - | - | - | 21.6 | 21.6 | - |
| 應收政府補助款 | - | - | - | 133.3 | 133.3 | - |
| 受限制銀行存款 | - | - | 0.1 | - | 0.1 | 1.65 |
| | <u>\$ 76.7</u> | <u>\$ -</u> | <u>\$ 90.2</u> | <u>\$ 1,125.3</u> | <u>\$ 1,292.2</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 173.6 | \$ - | \$ - | \$ - | \$ 173.6 | 3.00 - 5.64 |
| 應付帳款及其他應付款 | - | - | - | 1,062.8 | 1,062.8 | - |
| 租賃負債 | 2.9 | 12.0 | - | - | 14.9 | 0.29 - 4.00 |
| 其他長期借款-關係人 | - | 19.5 | - | - | 19.5 | 3.25 |
| | | | | | | 0.74+三個月 TAIFX3及 TAIBOR 利率 |
| 長期借款 | - | - | 351.4 | - | 351.4 | |
| | <u>\$ 176.5</u> | <u>\$ 31.5</u> | <u>\$ 351.4</u> | <u>\$ 1,062.8</u> | <u>\$ 1,622.2</u> | |

(單位：泰銖百萬元)

2024年12月31日

合併財務報表

| | 固定利率 | | 浮動利率 | 無 息 | 合 計 | 有效利率 (年利率%) |
|-------------|-----------------|-----------------|------------------|------------------|------------------|----------------------------------|
| | 1年內到期 | 1至5年 | | | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 2,572 | \$ - | \$ 3,063 | \$ 196 | \$ 5,831 | 0.00 - 12.29 |
| 定期存款 | 35 | - | - | - | 35 | 1.25 - 1.35 |
| 應收帳款及其他應收款 | - | - | - | 32,784 | 32,784 | - |
| 應收模具款 | - | - | - | 734 | 734 | - |
| 應收政府補助款 | - | - | - | 4,531 | 4,531 | - |
| 受限制銀行存款 | - | - | 4 | - | 4 | 1.65 |
| | <u>\$ 2,607</u> | <u>\$ -</u> | <u>\$ 3,067</u> | <u>\$ 38,245</u> | <u>\$ 43,919</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 5,899 | \$ - | \$ - | \$ - | \$ 5,899 | 3.00 - 5.64 |
| 應付帳款及其他應付款 | - | - | - | 36,122 | 36,122 | - |
| 租賃負債 | 99 | 408 | - | - | 507 | 0.29 - 4.00 |
| 其他長期借款-關係人 | - | 662 | - | - | 662 | 3.25 |
| | | | | | | 0.74+三個月 TAIFX3及 TAIBOR 利率 |
| 長期借款 | - | - | 11,944 | - | 11,944 | |
| | <u>\$ 5,998</u> | <u>\$ 1,070</u> | <u>\$ 11,944</u> | <u>\$ 36,122</u> | <u>\$ 55,134</u> | |

(單位：美金百萬元)

2025年12月31日

個體財務報表

| | 固定利率 | | | | 合計 | 有效利率 (年利率%) |
|------------|-----------------|-------------|----------------|-----------------|-------------------|-------------------------|
| | 1年內到期 | 1至5年 | 浮動利率 | 無息 | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ - | \$ - | \$ 14.3 | \$ - | \$ 14.3 | 0.60 - 0.95 |
| 應收帳款及其他應收款 | - | - | - | 795.3 | 795.3 | - |
| 應收模具款 | - | - | - | 16.6 | 16.6 | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14.3</u> | <u>\$ 811.9</u> | <u>\$ 826.2</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 366 | \$ - | \$ - | \$ - | \$ 366 | 1.96 - 4.60 |
| 應付帳款及其他應付款 | - | - | - | 813.8 | 813.8 | - |
| 租賃負債 | 0.4 | - | - | - | 0.4 | 3.19 |
| 長期借款 | - | - | 88.7 | - | 88.7 | 0.74 + 3個月 月TAIFX3利率 |
| | <u>\$ 366.4</u> | <u>\$ -</u> | <u>\$ 88.7</u> | <u>\$ 813.8</u> | <u>\$ 1,268.9</u> | |

(單位：泰銖百萬元)

2025年12月31日

個體財務報表

| | 固定利率 | | | | 合計 | 有效利率 (年利率%) |
|------------|------------------|-------------|-----------------|------------------|------------------|-------------------------|
| | 1年內到期 | 1至5年 | 浮動利率 | 無息 | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ - | \$ - | \$ 452 | \$ - | \$ 452 | 0.60 - 0.95 |
| 應收帳款及其他應收款 | - | - | - | 25,106 | 25,106 | - |
| 應收模具款 | - | - | - | 516 | 516 | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 452</u> | <u>\$ 25,622</u> | <u>\$ 26,074</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 11,558 | \$ - | \$ - | \$ - | \$ 11,558 | 1.96 - 4.60 |
| 應付帳款及其他應付款 | - | - | - | 25,702 | 25,702 | - |
| 租賃負債 | 12 | 1 | - | - | 13 | 3.19 |
| 長期借款 | - | - | 2,803 | - | 2,803 | 0.74 + 3個月 月TAIFX3利率 |
| | <u>\$ 11,570</u> | <u>\$ 1</u> | <u>\$ 2,803</u> | <u>\$ 25,702</u> | <u>\$ 40,076</u> | |

(單位：美金百萬元)

| 2024年12月31日 | | | | | | |
|-------------|-----------------|-------------|-----------------|-----------------|-------------------|-------------------------|
| 個體財務報表 | | | | | | |
| | 固定利率 | | | | 合計 | 有效利率 (年利率%) |
| | 1年內到期 | 1至5年 | 浮動利率 | 無息 | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 0.1 | \$ - | \$ 29.4 | \$ - | \$ 29.5 | 0.60 - 0.95 |
| 應收帳款及其他應收款 | - | - | - | 740.7 | 740.7 | - |
| 應收模具款 | - | - | - | 14.8 | 14.8 | - |
| | <u>\$ 0.1</u> | <u>\$ -</u> | <u>\$ 29.4</u> | <u>\$ 755.5</u> | <u>\$ 785.0</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 136.4 | \$ - | \$ - | \$ - | \$ 136.4 | 3.00 - 5.54 |
| 應付帳款及其他應付款 | - | - | - | 723.6 | 723.6 | - |
| 長期借款 | - | - | 214.5 | - | 214.5 | 0.74 + 3個月 月TAIFX3利率 |
| | <u>\$ 136.4</u> | <u>\$ -</u> | <u>\$ 214.5</u> | <u>\$ 723.6</u> | <u>\$ 1,074.5</u> | |

(單位：泰銖百萬元)

| 2024年12月31日 | | | | | | |
|-------------|-----------------|-------------|-----------------|------------------|------------------|-------------------------|
| 個體財務報表 | | | | | | |
| | 固定利率 | | | | 合計 | 有效利率 (年利率%) |
| | 1年內到期 | 1至5年 | 浮動利率 | 無息 | | |
| 金融資產 | | | | | | |
| 現金及約當現金 | \$ 5 | \$ - | \$ 999 | \$ - | \$ 1,004 | 0.60 - 0.95 |
| 應收帳款及其他應收款 | - | - | - | 25,176 | 25,176 | - |
| 應收模具款 | - | - | - | 502 | 502 | - |
| | <u>\$ 5</u> | <u>\$ -</u> | <u>\$ 999</u> | <u>\$ 25,678</u> | <u>\$ 26,682</u> | |
| 金融負債 | | | | | | |
| 短期借款 | \$ 4,636 | \$ - | \$ - | \$ - | \$ 4,636 | 3.00 - 5.54 |
| 應付帳款及其他應付款 | - | - | - | 24,593 | 24,593 | - |
| 長期借款 | - | - | 7,291 | - | 7,291 | 0.74 + 3個月 月TAIFX3利率 |
| | <u>\$ 4,636</u> | <u>\$ -</u> | <u>\$ 7,291</u> | <u>\$ 24,593</u> | <u>\$ 36,520</u> | |

利率敏感度

下表顯示截至西元 2025 年及 2024 年 12 月 31 日止本集團稅前損益因長期借款浮動利率改變而變化之敏感性分析：

| 2025年 | | | |
|-------|-------|------------|------------|
| 貨幣 | 增加/減少 | 對稅前損益之影響 | 對稅前損益之影響 |
| | % | (單位：美金百萬元) | (單位：泰銖百萬元) |
| 美金 | 0 | \$ - | \$ - |
| 美金 | 0 | - | - |
| 2024年 | | | |
| 貨幣 | 增加/減少 | 對稅前損益之影響 | 對稅前損益之影響 |
| | % | (單位：美金百萬元) | (單位：泰銖百萬元) |
| 美金 | +1 | (\$ 4) | (\$ 124) |
| 美金 | -1 | 4 | 124 |

上述分析係假設長期借款浮動利率及所有其他變數在一年內保持不變。另外，長期借款之浮動利率係假設非為固定利率。因此，利率變化會影響敏感性分析計算之所有 12 個月期間之應付利息。上述資訊非為預報或未來市場狀況之預測，應謹慎使用。

流動性風險

本集團以銀行借款、應付帳款、其他應付款及租賃合約監控流動性短缺之風險。截至西元 2025 年 12 月 31 日止，根據財務報表中所反映之借款帳面價值，本集團約 91% 之債務將於一年內到期（西元 2024 年：76%）（個體財務報表：100%，西元 2024 年：80%）。本集團已評估其債務再融資之風險集中性，且認為該風險較低。本集團有多元的籌資管道，且可將 12 個月內將到期之債務展延。

下表彙總本集團非衍生性金融負債到期情況，包括根據貸款協議未來支付之應付利息，以及截至西元 2025 年及 2024 年 12 月 31 日止，依據未折現之合約現金流量之衍生性金融工具：

(單位：美金仟元)

| 合併財務報表 | | | | |
|-------------|---------------------|-------------------|-----------------|---------------------|
| 2025年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 430,479 | \$ - | \$ - | \$ 430,479 |
| 應付帳款及其他應付款 | 941,483 | - | - | 941,483 |
| 租賃負債 | 3,404 | 10,238 | 2,318 | 15,960 |
| 長期借款 | 92,536 | 137,638 | - | 230,174 |
| 合計 | <u>\$ 1,467,902</u> | <u>\$ 147,876</u> | <u>\$ 2,318</u> | <u>\$ 1,618,096</u> |
| 衍生性金融商品 | | | | |
| 衍生負債：淨額交割 | <u>\$ 1,280</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,280</u> |

(單位：泰銖仟元)

| 合併財務報表 | | | | |
|-------------|---------------------|---------------------|------------------|----------------------|
| 2025年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$13,595,616 | \$ - | \$ - | \$ 13,595,616 |
| 應付帳款及其他應付款 | 29,734,444 | - | - | 29,734,444 |
| 租賃負債 | 107,499 | 323,344 | 73,212 | 504,055 |
| 長期借款 | 2,922,536 | 4,346,949 | - | 7,269,485 |
| 合計 | <u>\$46,360,095</u> | <u>\$ 4,670,293</u> | <u>\$ 73,212</u> | <u>\$ 51,103,600</u> |
| 衍生性金融商品 | | | | |
| 衍生負債：淨額交割 | <u>\$ 40,422</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 40,422</u> |

(單位：美金仟元)

| 合併財務報表 | | | | |
|-------------|---------------------|-------------------|-----------------|---------------------|
| 2024年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 176,156 | \$ - | \$ - | \$ 176,156 |
| 應付帳款及其他應付款 | 1,062,795 | - | - | 1,062,795 |
| 租賃負債 | 3,554 | 9,989 | 4,331 | 17,874 |
| 其他長期借款-關係人 | - | 20,690 | - | 20,690 |
| 長期借款 | - | 374,227 | - | 374,227 |
| 合計 | <u>\$ 1,242,505</u> | <u>\$ 404,906</u> | <u>\$ 4,331</u> | <u>\$ 1,651,742</u> |
| 衍生性金融商品 | | | | |
| 衍生負債：淨額交割 | \$ 221 | \$ - | \$ - | \$ 221 |

(單位：泰銖仟元)

| 合併財務報表 | | | | |
|-------------|---------------------|----------------------|-------------------|----------------------|
| 2024年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 5,987,155 | \$ - | \$ - | \$ 5,987,155 |
| 應付帳款及其他應付款 | 36,122,119 | - | - | 36,122,119 |
| 租賃負債 | 120,787 | 339,515 | 147,195 | 607,497 |
| 其他長期借款-關係人 | - | 703,212 | - | 703,212 |
| 長期借款 | - | 12,719,175 | - | 12,719,175 |
| 合計 | <u>\$42,230,061</u> | <u>\$ 13,761,902</u> | <u>\$ 147,195</u> | <u>\$ 56,139,158</u> |
| 衍生性金融商品 | | | | |
| 衍生負債：淨額交割 | \$ 7,508 | \$ - | \$ - | \$ 7,508 |

(單位：美金仟元)

| 個體財務報表 | | | | |
|-------------|---------------------|--------------|-------------|---------------------|
| 2025年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 368,301 | \$ - | \$ - | \$ 368,301 |
| 應付帳款及其他應付款 | 813,808 | - | - | 813,808 |
| 租賃負債 | 388 | 37 | - | 425 |
| 長期借款 | 92,536 | - | - | 92,536 |
| 合計 | <u>\$ 1,275,033</u> | <u>\$ 37</u> | <u>\$ -</u> | <u>\$ 1,275,070</u> |

(單位：泰銖仟元)

| 個體財務報表 | | | | |
|-------------|---------------------|-----------------|-------------|----------------------|
| 2025年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$11,631,873 | \$ - | \$ - | \$ 11,631,873 |
| 應付帳款及其他應付款 | 25,702,141 | - | - | 25,702,141 |
| 租賃負債 | 12,260 | 1,153 | - | 13,413 |
| 長期借款 | 2,922,536 | - | - | 2,922,536 |
| 合計 | <u>\$40,268,810</u> | <u>\$ 1,153</u> | <u>\$ -</u> | <u>\$ 40,269,963</u> |

(單位：美金仟元)

| 個體財務報表 | | | | |
|-------------|-------------------|-------------------|-------------|---------------------|
| 2024年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 136,719 | \$ - | \$ - | \$ 136,719 |
| 應付帳款及其他應付款 | 723,594 | - | - | 723,594 |
| 租賃負債 | 50 | - | - | 50 |
| 長期借款 | - | 236,871 | - | 236,871 |
| 合計 | <u>\$ 860,363</u> | <u>\$ 236,871</u> | <u>\$ -</u> | <u>\$ 1,097,234</u> |

(單位：泰銖仟元)

| 個體財務報表 | | | | |
|-------------|---------------------|---------------------|-------------|----------------------|
| 2024年12月31日 | | | | |
| | 少於1年 | 1至5年 | 超過5年 | 合計 |
| 非衍生性金融商品 | | | | |
| 金融機構之短期借款 | \$ 4,646,790 | \$ - | \$ - | \$ 4,646,790 |
| 應付帳款及其他應付款 | 24,593,399 | - | - | 24,593,399 |
| 租賃負債 | 1,702 | - | - | 1,702 |
| 長期借款 | - | 8,050,729 | - | 8,050,729 |
| 合計 | <u>\$29,241,891</u> | <u>\$ 8,050,729</u> | <u>\$ -</u> | <u>\$ 37,292,620</u> |

(二) 金融資產之公允價值

由於本集團所持有之金融資產主要性質為短期或帳面利率與市場利率相近，因此其公允價值與財務狀況表所列示之金額預期不會有重大差異。

本集團估計金融工具公允價值所使用之方法及假設如下：

1. 對於短期到期的金融資產和負債，包括現金及約當現金、應收帳款及其他應收款、應付帳款及其他應付款項及短期借款，財務狀況表中的帳面金額近似公允價值。
2. 債務和權益證券的公允價值一般來自市場價格，沒有市場價格時則使用普遍接受的評價模型。

3. 長期借款之利率近似市場利率，財務報表中的帳面金額近似公允價值。
4. 衍生金融工具之評價係採用折現法及評價模型技術。評價模型所使用之主要參數係於市場可觀察之資訊，如外幣即期匯率及貨幣收益率曲線。

本年度金融工具並無任何等級間之移轉。

三十五、資本管理

本集團資本管理之主要目標係確保適當之資本架構，為支持企業營運並達到股東利益最大化，並符合長期融資協議之財務條款。

截至西元 2025 年 12 月 31 日止，本集團負債占權益比率為 2.11:1(西元 2024 年:2.20:1)，本公司負債占權益比率為 1.83:1(西元 2024 年:1.64:1)。

三十六、期後事項

本公司於西元 2026 年 2 月 26 日經董事會決議通過依西元 2025 年度經營成果所作之股利分配案，並提報於西元 2026 年 4 月召開之股東常會，股利分配案共計泰銖 1,672 百萬元，以每股泰銖 0.16 元之股利發放。本公司已以每股泰銖 0.07 元支付期中股利，金額計泰銖 731 百萬元，剩餘股利金額計泰銖 941 百萬元，以每股泰銖 0.09 元之股利發放。該等股利將於本公司股東常會決議通過後予以入帳。

三十七、財務報表之核准

本財務報表已於西元 2026 年 2 月 26 日經本公司董事會通過發布。

附 件 五

Cal-Comp Electronics (Thailand) Public Company Limited
and its subsidiaries
Report and consolidated and separate financial statements
31 December 2025

Independent Auditor's Report

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

Opinion

I have audited the accompanying consolidated financial statements of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries ("the Group"), which comprise the consolidated statement of financial position as at 31 December 2025, and the related consolidated statements of income, comprehensive income, changes in shareholders' equity and cash flows for the year then ended, which are presented in US Dollar and Baht, and notes to the consolidated financial statements, including material accounting policy information, and have also audited the separate financial statements of Cal-Comp Electronics (Thailand) Public Company Limited for the same period (collectively "the financial statements").

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries and of Cal-Comp Electronics (Thailand) Public Company Limited as at 31 December 2025, their financial performance and cash flows for the year then ended, which are presented in US Dollar and Baht, in accordance with Thai Financial Reporting Standards.

Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Group in accordance with the *Code of Ethics for Professional Accountants including Independence Standards* issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



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Emphasis of Matter

I draw attention to Note 8 to the financial statements, the Company has substantial product sale and raw material purchase transactions with its parent company, subsidiaries and related companies. My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have fulfilled the responsibilities described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report, including in relation to these matters.

Accordingly, my audit included the performance of procedures designed to respond to my assessment of the risks of material misstatement of the financial statements. The results of my audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements as a whole.

Key audit matters and how audit procedures respond for each matter are described below.

Revenue recognition from sales

The revenue from sales is the most significant amount in the statement of income and is also the key indicator of business performance on which the users of financial statements focus.

In addition, the Group has sales with a number of customers and there are a variety of commercial terms. I have therefore considered the revenue recognition from sales as key audit matter and focused on the audit of occurrence and timing of revenue recognition from sales.

The following significant audit procedures were performed to examine recognition of revenue from sales.

- Assessing the Group's internal controls with respect to the revenue cycle by making enquiry of responsible executives, gaining an understanding of the controls and selecting representative samples to test the operation of the designed significant controls.
- Applying a sampling method to select sale documents to assess whether revenue recognition was consistent with the conditions of the sales, and whether it was in compliance with the Group's policy.
- On a sampling basis, examining supporting documents for sale transactions occurring during the year and near the end of the accounting period.



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- Reviewing credit notes issued after the period end.
- Performing analytical procedures on disaggregated data to identify possible irregularities in sale transactions throughout the period.

Allowance for diminution in value of inventories

Estimating the net realisable value of inventories, as disclosed in Note 10 to the financial statements, is an area of significant management judgement, particularly with regard to the estimation of allowance for diminution in value of obsolete inventories. This requires detailed analysis of the product life cycle and the competitive environment. Therefore, there is a risk with respect to the recognition of allowance for diminution in value of inventories will be inadequate.

The following significant audit procedures were performed to examine recognition of allowance for diminution in value of inventories.

- Gaining an understanding of the basis applied by the management in determining the allowance for diminution in value of inventories and reviewing the consistency of the application of that basis.
- Comparing the inventory holding periods and inventory movements to identify product lines with indicators of lower than normal inventory turnover.
- Comparing net proceeds from sales transactions occurring after the date of the financial statements with the cost of inventory for each product line.

Other Information

Management is responsible for the other information. The other information comprise the information included in annual report of the Group, but does not include the financial statements and my auditor's report thereon. The annual report of the Group is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the annual report of the Group, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance for correction of the misstatement.



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Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Thai Standards on Auditing, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

I am responsible for the audit resulting in this independent auditor's report.

A handwritten signature in black ink that reads 'Naraya Srisukh'.

Naraya Srisukh

Certified Public Accountant (Thailand) No. 9188

EY Office Limited

Bangkok: 26 February 2026

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

Statements of financial position

As at 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|--|------|-----------------------------------|----------------------|-----------------------------------|-----------------------|
| | | Consolidated financial statements | | Consolidated financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Assets | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 6 | 231,982,357 | 171,556,217 | 7,326,594,389 | 5,830,826,970 |
| Trade and other current receivables | 7, 8 | 891,052,084 | 964,580,146 | 28,141,696,996 | 32,784,005,315 |
| Inventories | 10 | 518,869,607 | 458,691,377 | 16,387,225,307 | 15,589,933,718 |
| Advances payment for raw materials and molds | | 15,482,073 | 10,830,513 | 488,963,345 | 368,105,851 |
| Other current financial assets | 9 | 1,965,971 | 1,353,956 | 62,090,377 | 46,018,053 |
| Other current assets | 11 | 137,277,710 | 224,388,947 | 4,335,580,172 | 7,626,497,872 |
| Assets held for sale | 12 | - | 13,452,983 | - | 457,237,968 |
| Total current assets | | 1,796,629,802 | 1,844,854,139 | 56,742,150,586 | 62,702,625,747 |
| Non-current assets | | | | | |
| Restricted bank deposits | | 122,325 | 118,259 | 3,863,335 | 4,019,369 |
| Other non-current financial assets | 13 | 32,563 | 32,563 | 1,028,423 | 1,106,746 |
| Investments in associates | 14.1 | 67,656,018 | 66,964,797 | 2,136,749,571 | 2,275,989,476 |
| Property, plant and equipment | 16 | 495,830,822 | 484,813,044 | 15,659,601,727 | 16,477,753,018 |
| Right-of-use assets | 17.1 | 13,342,787 | 15,336,288 | 421,399,238 | 521,247,456 |
| Deferred tax assets | 26 | 2,253,534 | 4,759,629 | 71,172,350 | 161,769,557 |
| Plan assets for long-term employee benefits | 22 | 5,258,820 | 4,760,564 | 166,086,946 | 161,801,335 |
| Other non-current assets | | 59,581,396 | 20,752,373 | 1,881,732,417 | 705,328,541 |
| Total non-current assets | | 644,078,265 | 597,537,517 | 20,341,634,007 | 20,309,015,498 |
| Total assets | | 2,440,708,067 | 2,442,391,656 | 77,083,784,593 | 83,011,641,245 |

The accompanying notes 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 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|---|-------|-----------------------------------|----------------------|-----------------------------------|-----------------------|
| | | Consolidated financial statements | | Consolidated financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Liabilities and shareholders' equity | | | | | |
| Current liabilities | | | | | |
| Short-term loans from financial institutions | 18 | 427,717,788 | 173,560,079 | 13,508,418,425 | 5,898,933,931 |
| Trade and other current payables | 8, 19 | 941,483,323 | 1,062,795,055 | 29,734,444,123 | 36,122,118,905 |
| Current portion of long-term loans | 21 | 88,744,621 | - | 2,802,781,430 | - |
| Current portion of lease liabilities | 17.2 | 2,720,596 | 2,905,519 | 85,923,359 | 98,752,344 |
| Corporate income tax payable | | 6,052,797 | 3,492,575 | 191,162,764 | 118,705,115 |
| Other current financial liabilities | | 686,077 | 106,399 | 21,668,061 | 3,616,273 |
| Other current liabilities | 20 | 18,227,723 | 30,169,162 | 575,677,973 | 1,025,385,282 |
| Liabilities held for sale | 12 | - | 3,057,405 | - | 103,914,623 |
| Total current liabilities | | 1,485,632,925 | 1,276,086,194 | 46,920,076,135 | 43,371,426,473 |
| Non-current liabilities | | | | | |
| Long-term loans, net of current portion | 21 | 137,193,985 | 351,408,253 | 4,332,935,891 | 11,943,610,992 |
| Lease liabilities, net of current portion | 17.2 | 10,727,243 | 12,014,747 | 338,793,688 | 408,355,419 |
| Long-term loan from related party | 8 | - | 19,475,822 | - | 661,941,322 |
| Non-current provision for employee benefits | 22 | 15,292,818 | 12,615,635 | 482,986,189 | 428,778,310 |
| Deferred tax liabilities | 26 | 551,008 | 2,221,448 | 17,402,238 | 75,502,241 |
| Other non-current liabilities | | 6,339,696 | 1,415,482 | 200,223,766 | 48,109,190 |
| Total non-current liabilities | | 170,104,750 | 399,151,387 | 5,372,341,772 | 13,566,297,474 |
| Total liabilities | | 1,655,737,675 | 1,675,237,581 | 52,292,417,907 | 56,937,723,947 |
| Shareholders' equity | | | | | |
| Share capital | | | | | |
| Registered share capital | | | | | |
| 10,450,002,831 ordinary shares of 1 Baht each | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| Issued and fully paid-up share capital | | | | | |
| 10,450,002,831 ordinary shares of 1 Baht each | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| Share premium | | 170,071,563 | 170,071,563 | 5,745,765,441 | 5,745,765,441 |
| Capital reserve for share-based payment transactions | | 15,119,880 | 12,590,025 | 493,880,733 | 408,064,023 |
| Capital surplus from change in shareholding in the subsidiaries | | 248,117 | 248,117 | 3,068,995 | 3,068,995 |
| Retained earnings | | | | | |
| Appropriated - statutory reserve | 23 | 31,100,160 | 31,100,160 | 1,045,000,283 | 1,045,000,283 |
| Unappropriated | | 351,454,029 | 353,168,754 | 11,536,074,640 | 11,601,457,895 |
| Other components of shareholders' equity | | (90,646,916) | (105,845,725) | (4,491,559,784) | (3,127,870,844) |
| Reserve for assets disposal group classified as held for sale | 12 | - | (6,573,208) | - | (223,550,422) |
| Equity attributable to owners of the Company | | 784,681,196 | 762,094,049 | 24,782,233,139 | 25,901,938,202 |
| Non-controlling interests of the subsidiaries | | 289,196 | 5,060,026 | 9,133,547 | 171,979,096 |
| Total shareholders' equity | | 784,970,392 | 767,154,075 | 24,791,366,686 | 26,073,917,298 |
| Total liabilities and shareholders' equity | | 2,440,708,067 | 2,442,391,656 | 77,083,784,593 | 83,011,641,245 |
| | | - | - | - | - |

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

Directors

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

Statements of financial position

As at 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|--|------|-------------------------------|----------------------|-------------------------------|-----------------------|
| | | Separate financial statements | | Separate financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Assets | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 6 | 14,322,767 | 29,526,616 | 452,349,505 | 1,003,546,196 |
| Trade and other current receivables | 7, 8 | 794,942,698 | 740,748,273 | 25,106,317,507 | 25,176,441,190 |
| Inventories | 10 | 438,164,117 | 352,992,348 | 13,838,340,133 | 11,997,450,975 |
| Advances payment for raw materials and molds | | 14,682,455 | 9,913,149 | 463,709,369 | 336,926,621 |
| Other current assets | 11 | 68,332,710 | 42,089,029 | 2,158,121,263 | 1,430,515,604 |
| Assets held for sale | 12 | - | 35,309 | - | 1,200,077 |
| Total current assets | | 1,330,444,747 | 1,175,304,724 | 42,018,837,777 | 39,946,080,663 |
| Non-current assets | | | | | |
| Other non-current financial assets | 13 | - | - | - | - |
| Investments in associates | 14.1 | 65,478,944 | 64,337,182 | 2,067,992,023 | 2,186,682,491 |
| Investments in subsidiaries | 15.1 | 422,642,366 | 415,641,221 | 13,348,123,656 | 14,126,751,473 |
| Property, plant and equipment | 16 | 385,329,881 | 355,003,811 | 12,169,700,233 | 12,065,816,278 |
| Right-of-use assets | 17.1 | 366,166 | 43,298 | 11,564,456 | 1,471,606 |
| Deferred tax assets | 26 | 976,241 | 975,827 | 30,832,180 | 33,166,262 |
| Other non-current assets | | 15,752,093 | 72,957 | 497,491,265 | 2,479,652 |
| Total non-current assets | | 890,545,691 | 836,074,296 | 28,125,703,813 | 28,416,367,762 |
| Total assets | | 2,220,990,438 | 2,011,379,020 | 70,144,541,590 | 68,362,448,425 |

The accompanying notes 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 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|---|-------|-------------------------------|----------------------|-------------------------------|-----------------------|
| | | Separate financial statements | | Separate financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Liabilities and shareholders' equity | | | | | |
| Current liabilities | | | | | |
| Short-term loans from financial institutions | 18 | 365,951,337 | 136,410,843 | 11,557,676,398 | 4,636,311,270 |
| Trade and other current payables | 8, 19 | 813,808,292 | 723,593,853 | 25,702,141,073 | 24,593,399,337 |
| Current portion of long-term loans | 21 | 88,744,621 | - | 2,802,781,430 | - |
| Current portion of lease liabilities | 17.2 | 376,684 | 49,114 | 11,896,641 | 1,669,279 |
| Corporate income tax payable | | 1,514,133 | 211,178 | 47,820,181 | 7,177,486 |
| Other current liabilities | 20 | 1,427,986 | 2,958,922 | 45,099,439 | 100,567,384 |
| Liabilities held for sale | 12 | - | 561,144 | - | 19,072,079 |
| Total current liabilities | | 1,271,823,053 | 863,785,054 | 40,167,415,162 | 29,358,196,835 |
| Non-current liabilities | | | | | |
| Long-term loans, net of current portion | 21 | - | 214,517,621 | - | 7,290,992,725 |
| Lease liabilities, net of current portion | 17.2 | 36,391 | - | 1,149,321 | - |
| Non-current provision for employee benefits | 22 | 12,627,366 | 10,504,397 | 398,804,418 | 357,021,870 |
| Provision for transaction under equity method of investments in subsidiaries | 15.1 | 151,822,432 | 160,477,899 | 4,794,939,550 | 5,454,298,793 |
| Total non-current liabilities | | 164,486,189 | 385,499,917 | 5,194,893,289 | 13,102,313,388 |
| Total liabilities | | 1,436,309,242 | 1,249,284,971 | 45,362,308,451 | 42,460,510,223 |
| Shareholders' equity | | | | | |
| Share capital | | | | | |
| Registered share capital | | | | | |
| 10,450,002,831 ordinary shares of 1 Baht each | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| Issued and fully paid-up share capital | | | | | |
| 10,450,002,831 ordinary shares of 1 Baht each | | 307,334,363 | 307,334,363 | 10,450,002,831 | 10,450,002,831 |
| Share premium | | 170,071,563 | 170,071,563 | 5,745,765,441 | 5,745,765,441 |
| Capital reserve for share-based payment transactions | | 15,119,880 | 12,590,025 | 493,880,733 | 408,064,023 |
| Capital surplus from change in shareholding in the subsidiaries | | 248,117 | 248,117 | 3,068,995 | 3,068,995 |
| Retained earnings | | | | | |
| Appropriated - statutory reserve | 23 | 31,100,160 | 31,100,160 | 1,045,000,283 | 1,045,000,283 |
| Unappropriated | | 351,454,029 | 353,168,754 | 11,536,074,640 | 11,601,457,895 |
| Other components of shareholders' equity | | (90,646,916) | (105,845,725) | (4,491,559,784) | (3,127,870,844) |
| Reserve for assets disposal group classified as held for sale | 12 | - | (6,573,208) | - | (223,550,422) |
| Total shareholders' equity | | 784,681,196 | 762,094,049 | 24,782,233,139 | 25,901,938,202 |
| Total liabilities and shareholders' equity | | 2,220,990,438 | 2,011,379,020 | 70,144,541,590 | 68,362,448,425 |
| | | - | - | - | - |

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

Directors

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

Income statement

For the year ended 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|--|------|-----------------------------------|----------------------|-----------------------------------|------------------------|
| | | Consolidated financial statements | | Consolidated financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Revenues | | | | | |
| Sales | 8 | 4,219,404,361 | 4,193,297,146 | 138,296,559,982 | 147,110,751,754 |
| Service income | | 10,288,697 | 7,110,327 | 338,784,091 | 252,097,991 |
| Gain on derivative instruments | | 17,263,275 | - | 559,435,194 | - |
| Exchange gains | | - | 2,094,909 | - | 113,174,301 |
| Other income | 8 | 7,780,232 | 7,328,157 | 252,985,116 | 256,969,454 |
| Total revenues | | 4,254,736,565 | 4,209,830,539 | 139,447,764,383 | 147,732,993,500 |
| Expenses | | | | | |
| Cost of sales | 8 | 4,004,117,982 | 3,971,637,136 | 131,232,685,194 | 139,323,528,264 |
| Cost of service | | 9,410,636 | 6,468,179 | 309,909,783 | 229,232,231 |
| Selling and distribution expenses | | 18,649,637 | 18,780,679 | 610,821,792 | 656,674,520 |
| Administrative expenses | 8 | 95,423,156 | 99,244,772 | 3,127,710,280 | 3,483,509,942 |
| Loss on financial assets | | 3,236,437 | 4,093,487 | 104,880,254 | 153,044,811 |
| Loss on derivative instruments | | - | 13,735,006 | - | 513,516,046 |
| Exchange losses | | 25,088,629 | - | 820,318,167 | - |
| Other expenses | | 13,780,919 | - | 453,246,214 | - |
| Total expenses | | 4,169,707,396 | 4,113,959,259 | 136,659,571,684 | 144,359,505,814 |
| Operating profit | | 85,029,169 | 95,871,280 | 2,788,192,699 | 3,373,487,686 |
| Share of gain from investments in associates | 14.2 | 1,916,454 | 6,760,185 | 64,645,568 | 237,031,337 |
| Finance income | | 10,730,711 | 13,748,438 | 352,220,806 | 483,238,408 |
| Finance cost | 24 | (24,277,860) | (32,347,489) | (794,193,134) | (1,135,543,165) |
| Profit before income tax expenses | | 73,398,474 | 84,032,414 | 2,410,865,939 | 2,958,214,266 |
| Income tax expenses | 26 | (11,914,114) | (11,216,050) | (390,482,319) | (395,413,494) |
| Profit for the year | | 61,484,360 | 72,816,364 | 2,020,383,620 | 2,562,800,772 |
| Profit attributable to: | | | | | |
| Equity holders of the Company | | 62,200,517 | 73,945,438 | 2,044,368,257 | 2,602,720,081 |
| Non-controlling interests of the subsidiaries | | (716,157) | (1,129,074) | (23,984,637) | (39,919,309) |
| | | 61,484,360 | 72,816,364 | 2,020,383,620 | 2,562,800,772 |
| Earnings per share | | | | | |
| Basic earnings per share | 28 | | | | |
| Profit attributable to equity holders of the Company | | 0.0060 | 0.0071 | 0.20 | 0.25 |

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

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

Statement of comprehensive income

For the year ended 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|---|------|-----------------------------------|--------------|-----------------------------------|-----------------|
| | | Consolidated financial statements | | Consolidated financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Profit for the year | | 61,484,360 | 72,816,364 | 2,020,383,620 | 2,562,800,772 |
| Other comprehensive income: | | | | | |
| <i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i> | | | | | |
| Exchange differences on translation of financial statements in foreign currency | | 16,039,481 | (31,298,374) | 537,571,720 | (1,114,632,197) |
| Exchange differences on translation of financial statements in foreign currency recycled to profit or loss | | 5,710,286 | - | 194,375,432 | - |
| Share of other comprehensive income from investments in associates | 14.2 | 22,250 | (120,971) | 719,092 | (4,068,992) |
| Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax | | 21,772,017 | (31,419,345) | 732,666,244 | (1,118,701,189) |
| <i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i> | | | | | |
| Exchange differences on translation of financial statements in functional currency to presentation currency | | - | - | (1,878,460,129) | (154,458,566) |
| Gain on investments in equity designated at fair value through other comprehensive income | | - | 352,706 | - | 13,289,776 |
| Remeasurement gain (loss) on defined benefit plans | 22 | (524,608) | 94,160 | (16,810,223) | 3,202,348 |
| Less: Income tax effect | 26 | (91,703) | (104,112) | (2,940,723) | (3,471,197) |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax | | (616,311) | 342,754 | (1,898,211,075) | (141,437,639) |
| Other comprehensive income for the year | | 21,155,706 | (31,076,591) | (1,165,544,831) | (1,260,138,828) |
| Total comprehensive income for the year | | 82,640,066 | 41,739,773 | 854,838,789 | 1,302,661,944 |
| Total comprehensive income attributable to: | | | | | |
| Equity holders of the Company | | 83,356,223 | 42,868,847 | 884,478,793 | 1,342,493,039 |
| Non-controlling interests of the subsidiaries | | (716,157) | (1,129,074) | (29,640,004) | (39,831,095) |
| | | 82,640,066 | 41,739,773 | 854,838,789 | 1,302,661,944 |

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

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

Income statement

For the year ended 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|--|------|-------------------------------|----------------------|-------------------------------|------------------------|
| | | Separate financial statements | | Separate financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Revenues | | | | | |
| Sales | 8 | 3,666,415,364 | 3,350,596,469 | 120,062,256,757 | 117,410,008,065 |
| Gain on derivative instruments | | - | 15,859 | - | 548,279 |
| Exchange gains | | - | 1,528,484 | - | 87,215,291 |
| Other income | 8 | 4,814,220 | 4,862,019 | 157,677,188 | 171,253,187 |
| Total revenues | | 3,671,229,584 | 3,357,002,831 | 120,219,933,945 | 117,669,024,822 |
| Expenses | | | | | |
| Cost of sales | 8 | 3,535,498,531 | 3,261,200,000 | 115,783,899,434 | 114,287,979,418 |
| Selling and distribution expenses | | 4,130,105 | 3,922,515 | 135,563,113 | 137,785,787 |
| Administrative expenses | 8 | 45,443,854 | 44,838,800 | 1,492,453,643 | 1,565,066,470 |
| Loss on financial assets | | 2,006,990 | 2,212,435 | 66,660,930 | 76,490,870 |
| Loss on derivative instruments | | 942,018 | - | 31,288,535 | - |
| Exchange losses | | 7,202,487 | - | 235,263,160 | - |
| Total expenses | | 3,595,223,985 | 3,312,173,750 | 117,745,128,815 | 116,067,322,545 |
| Operating profit | | 76,005,599 | 44,829,081 | 2,474,805,130 | 1,601,702,277 |
| Share of gain from investments in associates | 14.2 | 2,109,403 | 6,651,692 | 70,828,319 | 233,341,581 |
| Share of gain from investments in subsidiaries | 15.2 | 582,777 | 43,633,984 | 38,017,820 | 1,511,278,101 |
| Finance income | | 106,766 | 1,860,473 | 3,504,778 | 67,099,302 |
| Finance cost | 24 | (14,899,697) | (22,268,739) | (486,526,821) | (783,630,059) |
| Profit before income tax expenses | | 63,904,848 | 74,706,491 | 2,100,629,226 | 2,629,791,202 |
| Income tax expenses | 26 | (1,704,331) | (761,053) | (56,260,969) | (27,071,121) |
| Profit for the year | | 62,200,517 | 73,945,438 | 2,044,368,257 | 2,602,720,081 |
| Earnings per share | | | | | |
| 28 | | | | | |
| Basic earnings per share | | | | | |
| Profit attributable to equity holders of the Company | | 0.0060 | 0.0071 | 0.20 | 0.25 |

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

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

Statement of comprehensive income

For the year ended 31 December 2025

| | Note | (Unit: US Dollar) | | (Unit: Baht) | |
|---|------|-------------------------------|--------------------------|-------------------------------|-----------------------------|
| | | Separate financial statements | | Separate financial statements | |
| | | 2025 | 2024 | 2025 | 2024 |
| Profit for the year | | <u>62,200,517</u> | <u>73,945,438</u> | <u>2,044,368,257</u> | <u>2,602,720,081</u> |
| Other comprehensive income: | | | | | |
| <i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i> | | | | | |
| Share of other comprehensive income from investments in associates | 14.2 | 30,330 | (118,326) | 978,021 | (3,979,011) |
| Share of other comprehensive income from investments in subsidiaries | 15.2 | 15,168,479 | (31,301,019) | 508,137,801 | (1,114,722,178) |
| Share of other comprehensive income from investments in subsidiaries recycled to profit or loss | | 6,573,208 | - | 223,550,422 | - |
| Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax | | <u>21,772,017</u> | <u>(31,419,345)</u> | <u>732,666,244</u> | <u>(1,118,701,189)</u> |
| <i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i> | | | | | |
| Exchange differences on translation of financial statements in functional currency to presentation currency | | - | - | (1,872,804,762) | (154,546,780) |
| Share of other comprehensive income from investments in subsidiaries | 15.2 | 211,690 | 1,047,959 | 6,783,307 | 36,934,903 |
| Remeasurement loss on defined benefit plans | 22 | (736,298) | (601,093) | (23,593,530) | (20,442,779) |
| Less: Income tax effect | 26 | <u>(91,703)</u> | <u>(104,112)</u> | <u>(2,940,723)</u> | <u>(3,471,197)</u> |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax | | <u>(616,311)</u> | <u>342,754</u> | <u>(1,892,555,708)</u> | <u>(141,525,853)</u> |
| Other comprehensive income for the year | | <u>21,155,706</u> | <u>(31,076,591)</u> | <u>(1,159,889,464)</u> | <u>(1,260,227,042)</u> |
| Total comprehensive income for the year | | <u><u>83,356,223</u></u> | <u><u>42,868,847</u></u> | <u><u>884,478,793</u></u> | <u><u>1,342,493,039</u></u> |

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

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

Statement of changes in shareholders' equity

For the year ended 31 December 2025

(Unit: US Dollar)

| Consolidated financial statements | | | | | | | | | | | | | | | | | | | | | |
|--|----|--|-------------|---------------|---------|--|--------------|---|-----------|----------------------------------|--|----------------|---|---|--|---|--|--|----------------------------|--|--|
| Equity attributable to owners of the Company | | | | | | | | Other components of shareholders' equity | | | | | | | | | | | | | |
| | | | | | | | | Other comprehensive income | | | | | | | | | | | | | |
| | | | | | | | | 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 | | |
| | | 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 | | | | | | | | | | | |
| Note | | | | | | | | | | Appropriated - statutory reserve | | Unappropriated | | | | | | | | | |
| Balance as at 1 January 2024 | | | | | | | | | | | | | | | | | | | | | |
| | | 307,334,363 | 170,071,563 | 10,814,997 | 257,238 | 31,100,160 | 322,002,366 | (74,735,902) | (858,723) | (5,841,823) | (81,436,448) | - | 760,144,239 | - | 6,184,879 | 766,329,118 | | | | | |
| | | - | - | - | - | - | 73,945,438 | - | - | - | - | - | 73,945,438 | - | (1,129,074) | 72,816,364 | | | | | |
| | | - | - | - | - | - | (9,952) | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | (31,076,591) | - | - | (31,076,591) | | | | | |
| | | - | - | - | - | - | 73,935,486 | (31,298,374) | (120,971) | 352,706 | (31,066,639) | - | 42,868,847 | - | (1,129,074) | 41,739,773 | | | | | |
| | 31 | - | - | - | - | - | (42,684,944) | - | - | - | - | - | (42,684,944) | - | - | (42,684,944) | | | | | |
| | | - | - | 1,775,028 | - | - | - | - | - | - | - | - | 1,775,028 | - | - | 1,775,028 | | | | | |
| | | - | - | - | (9,121) | - | - | - | - | - | - | - | (9,121) | - | 4,221 | (4,900) | | | | | |
| | | - | - | - | - | - | (84,154) | - | - | 84,154 | 84,154 | - | - | - | - | - | | | | | |
| | 12 | - | - | - | - | - | - | 6,573,208 | - | - | 6,573,208 | (6,573,208) | - | - | - | - | | | | | |
| Balance as at 31 December 2024 | | | | | | | | | | | | | | | | | | | | | |
| | | 307,334,363 | 170,071,563 | 12,590,025 | 248,117 | 31,100,160 | 353,168,754 | (99,461,068) | (979,694) | (5,404,963) | (105,845,725) | (6,573,208) | 762,094,049 | - | 5,060,026 | 767,154,075 | | | | | |
| Balance as at 1 January 2025 | | | | | | | | | | | | | | | | | | | | | |
| | | 307,334,363 | 170,071,563 | 12,590,025 | 248,117 | 31,100,160 | 353,168,754 | (99,461,068) | (979,694) | (5,404,963) | (105,845,725) | (6,573,208) | 762,094,049 | - | 5,060,026 | 767,154,075 | | | | | |
| | | - | - | - | - | - | 62,200,517 | - | - | - | - | - | 62,200,517 | - | (716,157) | 61,484,360 | | | | | |
| | | - | - | - | - | - | (616,311) | 16,039,481 | 22,250 | - | - | - | 21,155,706 | - | - | 21,155,706 | | | | | |
| | | - | - | - | - | - | 61,584,206 | 16,039,481 | 22,250 | - | - | - | 83,356,223 | - | (716,157) | 82,640,066 | | | | | |
| | 31 | - | - | - | - | - | (63,298,931) | - | - | - | - | - | (63,298,931) | - | - | (63,298,931) | | | | | |
| | | - | - | 2,529,855 | - | - | - | - | - | - | - | - | 2,529,855 | - | - | 2,529,855 | | | | | |
| | 12 | - | - | - | - | - | - | (862,922) | - | - | (862,922) | 862,922 | - | - | - | - | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | (4,054,673) | (4,054,673) | | | | | |
| Balance as at 31 December 2025 | | | | | | | | | | | | | | | | | | | | | |
| | | 307,334,363 | 170,071,563 | 15,119,880 | 248,117 | 31,100,160 | 351,454,029 | (84,284,509) | (957,444) | (5,404,963) | (90,646,916) | - | 784,681,196 | - | 289,196 | 784,970,392 | | | | | |

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

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

Statement of changes in shareholders' equity

For the year ended 31 December 2025

(Unit: Baht)

| Consolidated financial statements | | | | | | | | | | | | | | | |
|---|----------------|--|----------------------|--|---|----------------------|-----------------------|---|--|---|--|---|--|--|----------------------------|
| Equity attributable to owners of the Company | | | | | | | | | | | | | | | |
| | Note | 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 | | 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 |
| Appropriated - statutory reserve | Unappropriated | | | | | | | | | | | | | | |
| Balance as at 1 January 2024 | | 10,450,002,831 | 5,745,765,441 | 347,703,000 | 3,378,805 | 1,045,000,283 | 10,517,118,997 | (1,875,317,271) | (22,249,729) | (196,757,981) | (2,094,324,981) | 26,014,644,376 | 211,666,820 | 26,226,311,196 | |
| Profit for the year | | - | - | - | - | - | 2,602,720,081 | - | - | - | - | 2,602,720,081 | (39,919,309) | 2,562,800,772 | |
| Other comprehensive income for the year | | - | - | - | - | - | (268,849) | (1,269,178,977) | (4,068,992) | 13,289,776 | (1,259,958,193) | (1,260,227,042) | 88,214 | (1,260,138,828) | |
| Total comprehensive income for the year | | - | - | - | - | - | 2,602,451,232 | (1,269,178,977) | (4,068,992) | 13,289,776 | (1,259,958,193) | 1,342,493,039 | (39,831,095) | 1,302,661,944 | |
| Dividend paid | 31 | - | - | - | - | - | (1,515,250,426) | - | - | - | - | (1,515,250,426) | - | (1,515,250,426) | |
| Share-based payment transactions | | - | - | 60,361,023 | - | - | - | - | - | - | - | 60,361,023 | - | 60,361,023 | |
| Decrease in capital surplus from change in shareholding in the subsidiaries | | - | - | - | (309,810) | - | - | - | - | - | - | (309,810) | 143,371 | (166,439) | |
| Loss on derecognition of financial assets designated at fair value through other comprehensive income | | - | - | - | - | - | (2,861,908) | - | - | 2,861,908 | 2,861,908 | - | - | - | |
| Reserve for assets disposal group classified as held for sale | 12 | - | - | - | - | - | - | 223,550,422 | - | - | 223,550,422 | (223,550,422) | - | - | |
| Balance as at 31 December 2024 | | <u>10,450,002,831</u> | <u>5,745,765,441</u> | <u>408,064,023</u> | <u>3,068,995</u> | <u>1,045,000,283</u> | <u>11,601,457,895</u> | <u>(2,920,945,826)</u> | <u>(26,318,721)</u> | <u>(180,606,297)</u> | <u>(3,127,870,844)</u> | <u>(223,550,422)</u> | <u>25,901,938,202</u> | <u>171,979,096</u> | <u>26,073,917,298</u> |
| Balance as at 1 January 2025 | | 10,450,002,831 | 5,745,765,441 | 408,064,023 | 3,068,995 | 1,045,000,283 | 11,601,457,895 | (2,920,945,826) | (26,318,721) | (180,606,297) | (3,127,870,844) | (223,550,422) | 25,901,938,202 | 171,979,096 | 26,073,917,298 |
| Profit for the year | | - | - | - | - | - | 2,044,368,257 | - | - | - | - | - | 2,044,368,257 | (23,984,637) | 2,020,383,620 |
| Other comprehensive income for the year | | - | - | - | - | - | (19,750,946) | (1,335,233,042) | 719,092 | - | (1,334,513,950) | 194,375,432 | (1,159,889,464) | (5,655,367) | (1,165,544,831) |
| Total comprehensive income for the year | | - | - | - | - | - | 2,024,617,311 | (1,335,233,042) | 719,092 | - | (1,334,513,950) | 194,375,432 | 884,478,793 | (29,640,004) | 854,838,789 |
| Dividend paid | 31 | - | - | - | - | - | (2,090,000,566) | - | - | - | - | - | (2,090,000,566) | - | (2,090,000,566) |
| Share-based payment transactions | | - | - | 85,816,710 | - | - | - | - | - | - | - | - | 85,816,710 | - | 85,816,710 |
| Decrease in reserve for assets disposal group classified as held for sale | 12 | - | - | - | - | - | - | (29,174,990) | - | - | (29,174,990) | 29,174,990 | - | - | |
| Decrease in equity attributable to non-controlling interests of the subsidiaries | | - | - | - | - | - | - | - | - | - | - | - | (133,205,545) | (133,205,545) | |
| Balance as at 31 December 2025 | | <u>10,450,002,831</u> | <u>5,745,765,441</u> | <u>493,880,733</u> | <u>3,068,995</u> | <u>1,045,000,283</u> | <u>11,536,074,640</u> | <u>(4,285,353,858)</u> | <u>(25,599,629)</u> | <u>(180,606,297)</u> | <u>(4,491,559,784)</u> | <u>-</u> | <u>24,782,233,139</u> | <u>9,133,547</u> | <u>24,791,366,686</u> |

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

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

Statement of changes in shareholders' equity

For the year ended 31 December 2025

(Unit: US Dollar)

| Separate financial statements | | | | | | | | | | | | |
|---|------|--|--------------------|--|---|----------------------------------|--------------------|---|---|--|---|----------------------------|
| | Note | 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 | | 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 |
| | | | | | | Appropriated - statutory reserve | Unappropriated | | | | | |
| Balance as at 1 January 2024 | | 307,334,363 | 170,071,563 | 10,814,997 | 257,238 | 31,100,160 | 322,002,366 | (77,594,625) | (3,841,823) | (81,436,448) | - | 760,144,239 |
| Profit for the year | | - | - | - | - | - | 73,945,438 | - | - | - | - | 73,945,438 |
| Other comprehensive income for the year | | - | - | - | - | - | (9,952) | (31,066,639) | - | (31,066,639) | - | (31,076,591) |
| Total comprehensive income for the year | | - | - | - | - | - | 73,935,486 | (31,066,639) | - | (31,066,639) | - | 42,868,847 |
| Dividend paid | 31 | - | - | - | - | - | (42,684,944) | - | - | - | - | (42,684,944) |
| Share-based payment transactions | | - | - | 1,775,028 | - | - | - | - | - | - | - | 1,775,028 |
| Decrease in capital surplus from change in shareholding in the subsidiaries | | - | - | - | (9,121) | - | - | - | - | - | - | (9,121) |
| Loss on derecognition of financial assets designated at fair value through other comprehensive income | | - | - | - | - | - | (84,154) | 84,154 | - | 84,154 | - | - |
| Reserve for assets disposal group classified as held for sale | 12 | - | - | - | - | - | - | 6,573,208 | - | 6,573,208 | (6,573,208) | - |
| Balance as at 31 December 2024 | | 307,334,363 | 170,071,563 | 12,590,025 | 248,117 | 31,100,160 | 353,168,754 | (102,003,902) | (3,841,823) | (105,845,725) | (6,573,208) | 762,094,049 |
| Balance as at 1 January 2025 | | 307,334,363 | 170,071,563 | 12,590,025 | 248,117 | 31,100,160 | 353,168,754 | (102,003,902) | (3,841,823) | (105,845,725) | (6,573,208) | 762,094,049 |
| Profit for the year | | - | - | - | - | - | 62,200,517 | - | - | - | - | 62,200,517 |
| Other comprehensive income for the year | | - | - | - | - | - | (616,311) | 15,198,809 | - | 15,198,809 | 6,573,208 | 21,155,706 |
| Total comprehensive income for the year | | - | - | - | - | - | 61,584,206 | 15,198,809 | - | 15,198,809 | 6,573,208 | 83,356,223 |
| Dividend paid | 31 | - | - | - | - | - | (63,298,931) | - | - | - | - | (63,298,931) |
| Share-based payment transactions | | - | - | 2,529,855 | - | - | - | - | - | - | - | 2,529,855 |
| Balance as at 31 December 2025 | | 307,334,363 | 170,071,563 | 15,119,880 | 248,117 | 31,100,160 | 351,454,029 | (86,805,093) | (3,841,823) | (90,646,916) | - | 784,681,196 |

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

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

Statement of changes in shareholders' equity

For the year ended 31 December 2025

(Unit: Baht)

| Separate financial statements | | | | | | | | | | | | | |
|---|---|-----------------------|--|---|----------------------------------|----------------------|---|---|---|--|---|----------------------------|-----------------------|
| Other components of shareholders' equity | | | | | | | | | | | | | |
| Other comprehensive income | | | | | | | | | | | | | |
| Share of other comprehensive income | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | |
| 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 | Retained earnings | | 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 | |
| | | | | | Appropriated - statutory reserve | Unappropriated | | | | | | | |
| | Balance as at 1 January 2024 | 10,450,002,831 | 5,745,765,441 | 347,703,000 | 3,378,805 | 1,045,000,283 | 10,517,118,997 | 651,699,301 | (2,612,882,501) | (133,141,781) | (2,094,324,981) | - | 26,014,644,376 |
| | Profit for the year | - | - | - | - | - | 2,602,720,081 | - | - | - | - | - | 2,602,720,081 |
| | Other comprehensive income for the year | - | - | - | - | - | (268,849) | (154,546,780) | (1,105,411,413) | - | (1,259,958,193) | - | (1,260,227,042) |
| | Total comprehensive income for the year | - | - | - | - | - | 2,602,451,232 | (154,546,780) | (1,105,411,413) | - | (1,259,958,193) | - | 1,342,493,039 |
| 31 | Dividend paid | - | - | - | - | - | (1,515,250,426) | - | - | - | - | - | (1,515,250,426) |
| | Share-based payment transactions | - | - | 60,361,023 | - | - | - | - | - | - | - | - | 60,361,023 |
| | Decrease in capital surplus from change in shareholding in the subsidiaries | - | - | - | (309,810) | - | - | - | - | - | - | - | (309,810) |
| | Loss on derecognition of financial assets designated at fair value through other comprehensive income | - | - | - | - | - | (2,861,908) | - | 2,861,908 | - | 2,861,908 | - | - |
| 12 | Reserve for assets disposal group classified as held for sale | - | - | - | - | - | - | - | 223,550,422 | - | 223,550,422 | (223,550,422) | - |
| | Balance as at 31 December 2024 | 10,450,002,831 | 5,745,765,441 | 408,064,023 | 3,068,995 | 1,045,000,283 | 11,601,457,895 | 497,152,521 | (3,491,881,584) | (133,141,781) | (3,127,870,844) | (223,550,422) | 25,901,938,202 |
| | Balance as at 1 January 2025 | 10,450,002,831 | 5,745,765,441 | 408,064,023 | 3,068,995 | 1,045,000,283 | 11,601,457,895 | 497,152,521 | (3,491,881,584) | (133,141,781) | (3,127,870,844) | (223,550,422) | 25,901,938,202 |
| | Profit for the year | - | - | - | - | - | 2,044,368,257 | - | - | - | - | - | 2,044,368,257 |
| | Other comprehensive income for the year | - | - | - | - | - | (19,750,946) | (1,872,804,762) | 509,115,822 | - | (1,363,688,940) | 223,550,422 | (1,159,889,464) |
| | Total comprehensive income for the year | - | - | - | - | - | 2,024,617,311 | (1,872,804,762) | 509,115,822 | - | (1,363,688,940) | 223,550,422 | 884,478,793 |
| 31 | Dividend paid | - | - | - | - | - | (2,090,000,566) | - | - | - | - | - | (2,090,000,566) |
| | Share-based payment transactions | - | - | 85,816,710 | - | - | - | - | - | - | - | - | 85,816,710 |
| | Balance as at 31 December 2025 | 10,450,002,831 | 5,745,765,441 | 493,880,733 | 3,068,995 | 1,045,000,283 | 11,536,074,640 | (1,375,652,241) | (2,982,765,762) | (133,141,781) | (4,491,559,784) | - | 24,782,233,139 |

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

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

Statement of cash flows

For the year ended 31 December 2025

| | (Unit: US Dollar) | | (Unit: Baht) | |
|--|--|--------------------|--|----------------------|
| | Consolidated financial statements | | Consolidated financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash flows from operating activities | | | | |
| Profit before tax | 73,398,474 | 84,032,414 | 2,410,865,939 | 2,958,214,266 |
| Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities: | | | | |
| Depreciation | 63,480,593 | 70,951,051 | 2,082,938,207 | 2,499,719,508 |
| Impairment loss on assets | 395,389 | 322,495 | 12,669,618 | 10,897,339 |
| Allowance for expected credit losses (reversal) | (344,066) | 643,621 | (11,095,133) | 22,661,636 |
| Allowance for reduction of inventories to net realisable value (reversal) | (6,375,014) | 1,090,342 | (207,958,831) | 31,976,947 |
| Loss on disposal of investment in a subsidiary | 555,153 | - | 18,238,094 | - |
| Loss (gain) on disposal of property, plant and equipment | 3,244,878 | (1,770,254) | 103,612,113 | (60,081,259) |
| Loss (gain) on leases modification and termination | 13,458 | (223,798) | 442,081 | (6,864,644) |
| Share of gain from investments in associates | (1,916,454) | (6,760,185) | (64,645,568) | (237,031,337) |
| Provision for employee benefits | 1,811,935 | 1,685,658 | 59,479,471 | 57,951,498 |
| Share-based payment transactions | 2,529,855 | 1,775,028 | 85,816,710 | 60,361,023 |
| Unrealised gain on derivative instruments | (1,058,991) | (301,378) | (33,093,493) | (16,328,151) |
| Unrealised loss (gain) on exchange | 1,699,921 | (179,102) | 55,184,564 | (4,494,675) |
| Finance income | (10,730,711) | (13,748,438) | (352,220,806) | (483,238,408) |
| Interest expenses | 23,416,709 | 30,768,701 | 765,584,314 | 1,079,063,218 |
| Profit from operating activities before changes in operating assets and liabilities | 150,121,129 | 168,286,155 | 4,925,817,280 | 5,912,806,961 |
| Operating assets (increase) decrease | | | | |
| Trade and other current receivables | 79,861,591 | (66,537,340) | 2,725,830,945 | (2,177,000,628) |
| Inventories | (53,952,371) | (14,465,389) | (1,653,576,836) | (559,642,226) |
| Advances payment for raw materials and molds | (4,651,560) | 3,015,672 | (153,457,506) | 103,166,082 |
| Other current assets | 53,664,925 | (11,772,142) | 1,773,168,590 | (397,074,550) |
| Operating liabilities increase (decrease) | | | | |
| Trade and other current payables | (124,596,447) | 181,872,827 | (4,258,094,629) | 6,480,039,856 |
| Other current liabilities | (11,888,833) | (8,169,593) | (395,962,063) | (292,726,428) |
| Provision for employee benefits | (253,075) | (234,823) | (8,164,723) | (6,287,018) |
| Other non-current liabilities | 4,924,214 | (284,723) | 159,767,182 | (10,203,620) |
| Cash flows from operating activities | 93,229,573 | 251,710,644 | 3,115,328,240 | 9,053,078,429 |
| Interest received | 10,730,711 | 13,748,438 | 352,220,806 | 483,238,408 |
| Corporate income tax paid | (8,609,941) | (3,758,591) | (280,325,818) | (130,244,333) |
| Net cash flows from operating activities | 95,350,343 | 261,700,491 | 3,187,223,228 | 9,406,072,504 |

The accompanying notes 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 year ended 31 December 2025

| | (Unit: US Dollar) | | (Unit: Baht) | |
|--|--|----------------------|--|-------------------------|
| | Consolidated financial statements | | Consolidated financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash flows from investing activities | | | | |
| Decrease in term deposits at financial institutions | 1,026,654 | 2,361,884 | 30,715,253 | 79,927,933 |
| Decrease in restricted bank deposits | 763 | 174,607 | 16,502 | 5,936,899 |
| Proceeds from disposal of an associate | 34,885 | - | 1,182,062 | - |
| Proceeds from disposal of a subsidiary | 5,947,677 | - | 199,590,979 | - |
| Cash paid for acquisition of investment in a subsidiary from non-controlling interest of the subsidiary | - | (4,900) | - | (166,439) |
| Dividend received from associates | 1,247,484 | 253,204 | 40,733,182 | 9,101,149 |
| Cash received from disposal of equity investment | - | 1,802,977 | - | 61,314,728 |
| Acquisition of plant and equipment | (82,509,252) | (47,581,992) | (2,708,039,587) | (1,664,128,721) |
| Proceeds from disposal of property, plant and equipment | 7,322,136 | 14,030,629 | 239,188,830 | 506,682,883 |
| Decrease (increase) in other non-current assets | (3,974,405) | 657,388 | (129,516,765) | 33,247,524 |
| Net cash flows used in investing activities | (70,904,058) | (28,306,203) | (2,326,129,544) | (968,084,044) |
| Cash flows from financing activities | | | | |
| Increase (decrease) in short-term loans from financial institutions | 253,108,486 | (192,888,680) | 8,115,935,933 | (6,686,293,736) |
| Cash received from long-term loans from financial institutions | 523,586,655 | 142,175,603 | 17,317,829,456 | 4,834,778,522 |
| Cash received from long-term loan from a related party | - | 19,533,884 | - | 664,334,383 |
| Repayment of long-term loan from a related party | (19,664,855) | - | (637,880,035) | - |
| Repayment of long-term loans | (649,401,290) | (210,017,947) | (21,335,902,378) | (7,583,058,234) |
| Payment of principal portion of lease liabilities | (4,613,241) | (4,568,945) | (151,264,267) | (160,971,143) |
| Interest paid | (23,379,857) | (31,802,912) | (764,709,540) | (1,118,511,931) |
| Dividend paid | (63,298,931) | (42,684,944) | (2,090,000,566) | (1,515,250,426) |
| Net cash flows from (used in) financing activities | 16,336,967 | (320,253,941) | 454,008,603 | (11,564,972,565) |
| Cash and cash equivalents classified as held for sale | - | (4,522,091) | - | (153,696,134) |
| Increase (decrease) in translation adjustments | 19,642,888 | (31,752,885) | 180,665,132 | (973,786,021) |
| Net increase (decrease) in cash and cash equivalents | 60,426,140 | (123,134,629) | 1,495,767,419 | (4,254,466,260) |
| Cash and cash equivalents at beginning of year | 171,556,217 | 294,690,846 | 5,830,826,970 | 10,085,293,230 |
| Cash and cash equivalents at end of year (Note 6) | 231,982,357 | 171,556,217 | 7,326,594,389 | 5,830,826,970 |
| | - | - | - | - |
| Supplemental cash flows information | | | | |
| Non-cash items consist of | | | | |
| Purchases of plant and equipment that had not yet been paid | 4,455,700 | 2,136,403 | 140,722,353 | 72,611,734 |
| Increase in right-of-use assets from lease liabilities | 1,602,245 | 3,447,279 | 53,292,203 | 117,227,143 |
| Increase (decrease) in right-of-use assets from leases modification/termination | 163,022 | (639,178) | 5,310,269 | (21,582,978) |
| Increase (decrease) in lease liabilities from leases modification/termination | 176,480 | (862,976) | 5,752,350 | (28,447,622) |
| Sales of equipment that had not yet been received | 6,369,194 | 530,878 | 201,155,374 | 18,043,390 |
| Transfer assets to assets held for sales | - | 13,452,983 | - | 457,237,968 |
| Transfer liabilities to liabilities held for sales | - | 3,057,405 | - | 103,914,623 |

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

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

Statement of cash flows

For the year ended 31 December 2025

| | (Unit: US Dollar) | | (Unit: Baht) | |
|--|-------------------------------|--------------------|-------------------------------|----------------------|
| | Separate financial statements | | Separate financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash flows from operating activities | | | | |
| Profit before tax | 63,904,848 | 74,706,491 | 2,100,629,226 | 2,629,791,202 |
| Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities: | | | | |
| Depreciation | 38,242,703 | 38,732,849 | 1,254,040,607 | 1,364,627,918 |
| Allowance for expected credit losses (reversal) | (411,911) | 645,192 | (13,313,186) | 22,716,950 |
| Impairment loss on assets | - | 27,585 | - | 938,137 |
| Allowance for reduction of inventories to net realisable value (reversal) | (4,100,591) | 4,524,289 | (133,257,975) | 153,852,647 |
| Loss on disposal of investment in a subsidiary | 555,153 | - | 18,238,094 | - |
| Loss on liquidation of investment in subsidiaries | 72,928 | - | 2,365,596 | - |
| Loss (gain) on disposal of equipment | 140,072 | (901,345) | 4,424,533 | (30,493,310) |
| Share of gain from investments in associates | (2,109,403) | (6,651,692) | (70,828,319) | (233,341,581) |
| Share of gain from investments in subsidiaries | (582,777) | (43,633,984) | (38,017,820) | (1,511,278,101) |
| Provision for employee benefits | 1,445,538 | 1,144,962 | 47,399,647 | 40,263,482 |
| Unrealised loss on exchange | 2,027,807 | 818,589 | 66,043,473 | 29,171,093 |
| Finance income | (106,766) | (1,860,473) | (3,504,778) | (67,099,302) |
| Interest expenses | 14,335,087 | 20,860,548 | 468,046,338 | 732,890,636 |
| Profit from operating activities before changes in operating assets and liabilities | 113,412,688 | 88,413,011 | 3,702,265,436 | 3,132,039,771 |
| Operating assets (increase) decrease | | | | |
| Trade and other current receivables | (53,751,689) | 25,460,751 | (1,577,058,342) | 1,028,798,544 |
| Inventories | (81,071,178) | (48,712,864) | (2,566,474,981) | (1,802,088,972) |
| Advances payment for raw materials and molds | (4,769,306) | 3,813,098 | (155,693,085) | 131,137,079 |
| Other current assets | (40,688,191) | 14,590,853 | (1,330,297,241) | 511,925,989 |
| Operating liabilities increase (decrease) | | | | |
| Trade and other current payables | 87,677,634 | 139,923,574 | 2,754,287,571 | 4,923,971,102 |
| Other current liabilities | (1,583,548) | 150,287 | (51,966,288) | 4,953,209 |
| Provision for employee benefits | (58,867) | (114,308) | (1,941,636) | (4,050,721) |
| Cash flows from operating activities | 19,167,543 | 223,524,402 | 773,121,434 | 7,926,686,001 |
| Interest received | 106,766 | 1,566,035 | 3,504,778 | 56,377,001 |
| Corporate income tax paid | (400,338) | (432,191) | (13,021,787) | (14,753,215) |
| Net cash flows from operating activities | 18,873,971 | 224,658,246 | 763,604,425 | 7,968,309,787 |

The accompanying notes 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 year ended 31 December 2025

| | (Unit: US Dollar) | | (Unit: Baht) | |
|--|--------------------------------------|--------------------------|--------------------------------------|-----------------------------|
| | <u>Separate financial statements</u> | | <u>Separate financial statements</u> | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash flows from investing activities | | | | |
| Cash paid for additional investment in a subsidiary | - | (10,000,000) | - | (342,884,000) |
| Cash paid for acquisition of investment in a subsidiary from non-controlling interest of the subsidiary | - | (4,900) | - | (166,439) |
| Proceeds from disposal of an associate | 34,885 | - | 1,182,062 | - |
| Proceeds from disposal of a subsidiary | 5,947,677 | - | 199,590,979 | - |
| Cash received from subsidiaries for capital return | 2,179,342 | - | 70,417,364 | - |
| Advance received from disposal of a subsidiary | - | 1,189,545 | - | 40,455,632 |
| Cash received from long-term loan to a related party | - | 7,500,000 | - | 255,042,625 |
| Cash received from interest | - | 1,879,005 | - | 63,896,849 |
| Dividend received from subsidiaries | - | 55,743,937 | - | 1,991,202,236 |
| Dividend received from associate | 997,973 | - | 32,278,625 | - |
| Acquisition of plant and equipment | (69,795,406) | (37,633,304) | (2,289,299,501) | (1,311,026,276) |
| Proceeds from disposal of equipment | 3,019,263 | 7,675,511 | 99,619,532 | 267,549,849 |
| Increase in other non-current assets | (1,712) | (49,897) | (57,537) | (1,779,417) |
| Net cash flows from (used in) investing activities | <u>(57,617,978)</u> | <u>26,299,897</u> | <u>(1,886,268,476)</u> | <u>962,291,059</u> |
| Cash flows from financing activities | | | | |
| Increase (decrease) in short-term loans from financial institutions | 228,325,397 | (71,483,208) | 7,305,599,422 | (2,517,253,254) |
| Repayment of long-term loans | (125,942,600) | (205,171,445) | (4,085,602,291) | (7,418,231,962) |
| Payment of principal portion of lease liabilities | (383,942) | (314,663) | (12,582,502) | (11,075,711) |
| Interest paid | (15,159,766) | (23,554,346) | (495,084,709) | (830,049,181) |
| Dividend paid | (63,298,931) | (42,684,944) | (2,090,000,566) | (1,515,250,426) |
| Net cash flows from (used in) financing activities | <u>23,540,158</u> | <u>(343,208,606)</u> | <u>622,329,354</u> | <u>(12,291,860,534)</u> |
| Increase (decrease) in translation adjustments | - | - | (50,861,994) | 197,192,376 |
| Net decrease in cash and cash equivalents | <u>(15,203,849)</u> | <u>(92,250,463)</u> | <u>(551,196,691)</u> | <u>(3,164,067,312)</u> |
| Cash and cash equivalents at beginning of year | <u>29,526,616</u> | <u>121,777,079</u> | <u>1,003,546,196</u> | <u>4,167,613,508</u> |
| Cash and cash equivalents at end of year (Note 6) | <u><u>14,322,767</u></u> | <u><u>29,526,616</u></u> | <u><u>452,349,505</u></u> | <u><u>1,003,546,196</u></u> |
| | - | - | - | - |
| Supplemental cash flows information | | | | |
| Non-cash items consist of | | | | |
| Purchases of plant and equipment that had not yet been paid | 2,034,360 | 566,447 | 64,250,280 | 19,252,308 |
| Increase in right-of-use assets from lease liabilities | 667,335 | - | 22,612,299 | - |
| Sales of equipment that had not yet been received | 72,952 | 193,274 | 2,304,024 | 6,568,972 |
| Transfer assets to asset held for sales | - | 35,309 | - | 1,200,077 |
| Transfer liabilities to liabilities held for sales | - | 561,144 | - | 19,072,079 |

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

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

Notes to financial statements

For the year ended 31 December 2025

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, located at Samut Sakorn, Petchaburi and Nakhonratchasima.

2. Basis of preparation

- 2.1 The financial statements have been prepared in accordance with Thai Financial Reporting Standards enunciated under the Accounting Professions Act B.E. 2547 and their presentation has been made in compliance with the stipulations of the Notification of the Department of Business Development, issued under the Accounting Act B.E. 2543.

The management of the Group has determined US Dollar as the functional currency and presents its financial statements in US Dollar. However, the regulatory requirements in Thailand require the entity to present its financial statements in Baht, so the Group also presents its 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 financial statements in Thai language are the official statutory financial statements of the Company. The financial statements in English language have been translated from the Thai language financial statements.

The financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

2.2 Basis of consolidation

- a) The consolidated financial statements include the financial statements of Cal-Comp Electronics (Thailand) Public Company Limited (“the Company”) and the following subsidiary companies (“the subsidiaries”) (collectively as “the Group”):

| Company's name | Nature of business | Country of incorporation | Percentage of shareholding | |
|--|--|--------------------------------|----------------------------|-----------------|
| | | | 2025 Percent | 2024 Percent |
| <u>Held by the Company</u> | | | | |
| Logistar International Holding Co., Ltd. | Holding company | British Virgin Islands | 8 | 9 |
| Cal-Comp Optical Electronics (Suzhou) Co., Ltd. | Manufacture of electronic products | The People's Republic of China | 100 | 100 |
| Cal-Comp Electronics & Communications Co., Ltd. | Group company's distributor and research and development | Taiwan | 100 | 100 |
| Cal Comp (Malaysia) SDN. BHD. | Manufacture of electronic products | Malaysia | - | 100 |
| Cal-Comp Electronics (USA) Co., Ltd. | Manufacture of electronic products | United States of America | 100 | 100 |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | Manufacture of electronic products | Brazil | 100 | 100 |
| Cal-Comp Industria de Semicondutores S.A. | Manufacturer of electronic products | Brazil | - | 58 |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | Manufacturer of electronic products | Brazil | 100 | 100 |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | Manufacture of electronic products | Mexico | 100 | 100 |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | Provide service of design factory automation solution | Thailand | 100 | 100 |
| Cal-Comp Precision Holding Co., Ltd. | Holding company | Cayman Islands | 100 | 100 |
| Cal-Comp Semiconductor, LTD. | Holding company | Cayman Islands | - | 100 |
| <u>Held by its subsidiaries</u> | | | | |
| Logistar International Holding Co., Ltd. (92% held by Cal-Comp Electronics & Communications Co., Ltd.) | Holding company | British Virgin Islands | 92 | 91 |
| Cal-Comp Precision (Singapore) Limited (100% held by Cal-Comp Precision Holding Co., Ltd.) | Manufacture and distributor of plastic components | Singapore | 100 | 100 |
| Cal-Comp Precision (Thailand) Limited (100% held by Cal-Comp Precision (Singapore) Limited) | Manufacture and distributor of plastic components | Thailand | 100 | 100 |

| Company's name | Nature of business | Country of incorporation | Percentage of shareholding | |
|--|---|--------------------------------|----------------------------|---------|
| | | | 2025 | 2024 |
| | | | Percent | Percent |
| Cal-Comp Precision (Malaysia) Sdn. Bhd. (100% held by Cal-Comp Precision (Singapore) Limited) | Manufacture and distributor of plastic components | Malaysia | 100 | 100 |
| Cal-Comp Precision (Dongguan) Limited (100% held by Cal-Comp Precision (Singapore) Limited) | Manufacture and distributor of plastic components | The People's Republic of China | 100 | 100 |
| Cal-Comp Precision (Philippines), Inc. (100% held by Cal-Comp Precision (Singapore) Limited) | Manufacture and distributor of plastic components | Philippines | 100 | 100 |
| Cal-Comp Precision (Yue Yang) Co., Ltd. (100% held by Cal-Comp Precision (Singapore) Limited) | Manufacture and distributor of plastic components | The People's Republic of China | 100 | 100 |
| Cal-Comp USA (San Diego), Inc. (100% held by Cal-Comp Electronics (USA) Co., Ltd.) | Manufacturer of electronic products | United States of America | 100 | 100 |
| ICKP (Beijing) Technology Development Co., Ltd. (80% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.) | Manufacturer of electronic products | The People's Republic of China | 80 | 80 |
| Cal-Comp Optical Electronics (Yue Yang) Co., Ltd. (100% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.) | Manufacturer of electronic products | The People's Republic of China | 100 | 100 |
| NKG Advanced Intelligence & Technology Development (Yue Yang) Co., Ltd. (100% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.) | Research and development of products | The People's Republic of China | 100 | 100 |

The financial statements of the subsidiaries were prepared by the management of the subsidiaries and audited by their auditors, except the financial statements of Logistar International Holding Co., Ltd., Cal Comp (Malaysia) SDN. BHD., Cal-Comp Semiconductor, LTD. and Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. which were prepared by the management, with no material effect to the financial statements.

- b) The Company is deemed to have control over an investee or subsidiaries if it has rights, or is exposed, to variable returns from its involvement with the investee, and it has the ability to direct the activities that affect the amount of its returns.
- c) Subsidiaries are fully consolidated, being the date on which the Company obtains control, and continue to be consolidated until the date when such control ceases.
- d) The financial statements of the subsidiaries are prepared using the same significant accounting policies as the Company.

- e) The financial statements of all subsidiaries and associates are prepared in their respective functional currencies. Where the functional currency is not US Dollar, the assets and liabilities in the financial statements are translated to US Dollar using the exchange rate prevailing at the end of reporting period, and revenues and expenses translated using monthly average exchange rates. The resulting differences are shown under the caption of “Exchange differences on translation of financial statements” in the statements of changes in shareholders’ equity.
 - f) Material balances and transactions between the Group have been eliminated from the consolidated financial statements.
 - g) Non-controlling interests represent the portion of profit or loss and net assets of the subsidiaries that are not held by the Company and are presented separately in the consolidated profit or loss and within equity in the consolidated statement of financial position.
- 2.3 The separate financial statements present investments in subsidiaries and associates under the equity method.

3. New financial reporting standards

3.1 Financial reporting standards that became effective in the current year

During the year, the Group has adopted the revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2025. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the Group’s financial statements.

3.2 Financial reporting standard that will become effective for fiscal years beginning on or after 1 January 2026

The Federation of Accounting Professions issued a revised financial reporting standard, which is effective for fiscal years beginning on or after 1 January 2026. This financial reporting standard was aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The management of the Group believes that adoption of these amendments will not have any significant impact on the Group’s financial statements.

4. Accounting policies

4.1 Revenue and expense recognition

Sales of goods

Revenue from sale of goods is recognised at the point in time when control of the asset is transferred to the customer, generally upon delivery of the goods. Revenue is measured at the amount of the consideration received or receivable, excluding value added tax, of goods supplied after deducting returns and discounts to customers.

Rendering of services

Service income is recognised at a point in time upon completion of the service.

Interest income

Interest income is calculated using the effective interest method and recognised on an accrual basis. The effective interest rate is applied to the gross carrying amount of a financial asset, unless the financial assets subsequently become credit-impaired when it is applied to the net carrying amount of the financial asset (net of the expected credit loss allowance).

Dividends

Dividends are recognised when the right to receive the dividends is established.

Expenses

Expenses are recognised on an accrual basis.

Finance cost

Interest expense from financial liabilities at amortised cost is calculated using the effective interest method and recognised on an accrual basis.

4.2 Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and at banks, and all highly liquid investments with an original maturity of three months or less and not subject to withdrawal restrictions.

4.3 Inventories

Finished goods and work in process are valued at the lower of cost (under the average method) and net realisable value. The cost of inventories includes all production costs and attributable factory overheads.

Raw materials, spare parts and factory supplies are valued at the lower of average cost and net realisable value and are charged to production costs whenever consumed.

4.4 Investments in subsidiaries and associates

Investments in subsidiaries and associates are accounted for in the consolidated and separate financial statements using the equity method.

4.5 Property, plant and equipment and depreciation

Land is stated at cost. Buildings and equipment are stated at cost less accumulated depreciation and allowance for loss on impairment of assets (if any).

Depreciation of plant and equipment is calculated by reference to their costs, on the straight-line basis over the following estimated useful lives:

| | |
|---|----------------|
| Buildings and building improvements | - 3 - 51 years |
| Machinery and equipment | - 2 - 20 years |
| Molds and spare parts | - 1 - 15 years |
| Office furniture and equipment | - 1 - 11 years |
| Motor vehicles | - 5 - 11 years |
| Miscellaneous equipment and research and development equipment | - 1 - 21 years |

Depreciation is included in determining income.

No depreciation is provided on land, land improvements, construction in progress and equipment under installation.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on disposal of an asset is included in profit or loss when the asset is derecognised.

4.6 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are expensed in the period they are incurred. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

4.7 Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attached conditions will be complied with. The grant that relates to an asset will be, recognised as a deduction of the book value of the related asset and the grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense. The grant that relates to an expense item is recognised as income over the period when the related costs are incurred.

4.8 Intangible assets and amortisation

Intangible assets acquired through business combination are initially recognised at their fair value on the date of business acquisition while intangible assets acquired in other cases are recognised at cost. Following the initial recognition, the intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses (if any).

Intangible assets with finite lives are amortised on the straight-line basis over the economic useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method of such intangible asset are reviewed at least at each financial year end. The amortisation expense is charged to profit or loss.

4.9 Leases

At inception of contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group applied a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. At the commencement date of the lease (i.e. the date the underlying asset is available for use), the Group recognises right-of-use assets representing the right to use underlying assets and lease liabilities based on lease payments.

Right-of-use assets

Right-of-use assets are measured at cost, less accumulated depreciation, any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities initially recognised, initial direct costs incurred, and lease payments made at or before the commencement date of the lease less any lease incentives received.

Depreciation of right-of-use assets are calculated by reference to their costs, on the straight-line basis over the shorter of their estimated useful lives and the lease term.

| | | |
|-------------------------------------|---|--------------|
| Land | - | 49 years |
| Buildings and building improvements | - | 1 - 12 years |
| Office furniture and equipment | - | 3 - 5 years |

Lease liabilities

Lease liabilities are measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

The Group discounted the present value of the lease payments by the interest rate implicit in the lease or the Group's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

A lease that has a lease term less than or equal to 12 months from commencement date or a lease of low-value assets is recognised as expenses on a straight-line basis over the lease term.

4.10 Related party transactions

Related parties comprise individuals or enterprises that control, or are controlled by the Company, whether directly or indirectly, or which are under common control with the Company.

They also include associates, and individuals or enterprises which directly or indirectly own a voting interest in the Company that gives them significant influence over the Company, key management personnel, directors, and officers with authority in the planning and direction of the Company's operations.

4.11 Foreign currencies

The consolidated and separate financial statements are presented in Baht, which differs from the Company's functional currency of the US dollar. Items of each entity included in the consolidated financial statements are measured using the functional currency of that entity.

Transactions in foreign currencies are translated into the functional currency at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate ruling at the end of the reporting period.

Gains and losses on exchange are included in determining income.

4.12 Impairment of non-financial assets

At the end of each reporting period, the Group performs impairment reviews in respect of the investments, property, plant and equipment, right-of-use assets and other intangible assets whenever events or changes in circumstances indicate that an asset may be impaired. An impairment loss is recognised when the recoverable amount of an asset, which is the higher of the asset's fair value less costs to sell and its value in use, is less than the carrying amount. In determining value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset. In determining fair value less cost to sell, an appropriate valuation model is used. These calculations are corroborated by a valuation model that, based on information available, reflects the amount that the Group could obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the costs of disposal.

An impairment loss is recognised in profit or loss.

4.13 Employee benefits

Short-term employee benefits

Salaries, wages, bonus and contributions to the social security fund are recognised as expenses when incurred.

Post-employment benefits

Defined contribution plans

The Group and its employees have jointly established a provident fund. The fund is monthly contributed by employees and by the Group. The fund's assets are held in a separate trust fund and the Group's contributions are recognised as expenses when incurred.

Defined benefit plans

The Group has obligations in respect of the severance payments it must make to employees upon retirement under labor law. The Group treats these severance payment obligations as a defined benefit plan.

The obligation under the defined benefit plan is determined by a professionally qualified independent actuary based on actuarial techniques, using the projected unit credit method.

The liabilities under the defined benefit plan consist of the present value of the defined benefit obligation less fair value of plan assets.

Net interest recognised in profit or loss consists of the interest cost on the defined benefit obligation net with the interest income on plan assets which calculated using the same rate as the discount rate applying for the post-employment benefit obligation.

Actuarial gains and losses arising from determining the measurement of the defined benefit obligation and return of plan assets net from interest income on plan assets are recognised immediately in other comprehensive income.

Past service costs are recognised in profit or loss on the earlier of the date of the plan amendment or curtailment and the date that the Group recognises restructuring-related costs.

4.14 Provisions

Provisions are recognised when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

4.15 Income tax

Income tax expense represents the sum of corporate income tax currently payable and deferred tax.

Current tax

Current income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on taxable profits determined in accordance with tax legislation.

Deferred tax

Deferred income tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the end of each reporting period, using the tax rates enacted at the end of the reporting period.

The Group recognises deferred tax liabilities for all taxable temporary differences while it recognises deferred tax assets for all deductible temporary differences and tax losses carried forward to the extent that it is probable that future taxable profit will be available against which such deductible temporary differences and tax losses carried forward can be utilised.

At each reporting date, the Group reviews and reduces the carrying amount of deferred tax assets to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

The Group records deferred tax directly to shareholders' equity if the tax relates to items that are recorded directly to shareholders' equity.

4.16 Equity- settled share-based payments

The Group recognises equity-settled share-based payment transactions when services are rendered by employees, based on the fair value of the share options at the grant date. The expenses, together with a corresponding increase in "Capital reserve for share-based payment transactions" in shareholders' equity, are recognised over the service period as specified in the plan.

The fair value of the share-based payment transactions is determined at the end of each reporting period, the Group reassesses its estimates of the number of share options that will ultimately vest.

4.17 Financial instruments

The Group initially measures financial assets at its fair value plus, in the case of financial assets that are not measured at fair value through profit or loss, transaction costs. However, trade receivables, that do not contain a significant financing component, are measured at the transaction price as disclosed in the accounting policy relating to revenue recognition.

Classification and measurement of financial assets

Financial assets are classified, at initial recognition, as to be subsequently measured at amortised cost, fair value through other comprehensive income ("FVOCI"), or fair value through profit or loss ("FVTPL"). The classification of financial assets at initial recognition is driven by the Group's business model for managing the financial assets and the contractual cash flows characteristics of the financial assets.

Financial assets at amortised cost

The Group measures financial assets at amortised cost if the financial asset is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Financial assets designated at FVOCI (equity instruments)

Upon initial recognition, the Group can elect to irrevocably classify its equity investments which are not held for trading as equity instruments designated at FVOCI. The classification must not be changed in subsequent periods and is determined on an instrument-by-instrument basis.

Gains and losses recognised in other comprehensive income on these financial assets are never recycled to profit or loss.

Dividends are recognised as other income in profit or loss, except when the dividends clearly represent a recovery of part of the cost of the financial asset, in which case, the gains are recognised in other comprehensive income.

Equity instruments designated at FVOCI are not subject to impairment assessment.

Financial assets at FVTPL

Financial assets measured at FVTPL are carried in the statement of financial position at fair value with net changes in fair value including interest income recognised in profit or loss.

These financial assets include derivatives and equity investments which the Group has not irrevocably elected to classify at FVOCI and financial assets with cash flows that are not solely payments of principal and interest.

Classification and measurement of financial liabilities

Except for derivative liabilities, at initial recognition the Group's financial liabilities are recognised at fair value net of transaction costs and classified as liabilities to be subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. In determining amortised cost, the Group takes into account any fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in profit or loss.

Regular way purchases and sales of financial assets

Regular way purchases and sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace are recognised on the trade date, i.e., the date on which the Group commits to purchase or sell the asset.

Derecognition of financial instruments

A financial asset is primarily derecognised when the rights to receive cash flows from the asset have expired or have been transferred and either the Group has transferred substantially all the risks and rewards of the asset, or the Group has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

Impairment of financial assets

The Group recognises an allowance for expected credit losses (“ECLs”) for all debt instruments not held at FVTPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate.

For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure (a lifetime ECL).

The Group considers a significant increase in credit risk to have occurred when contractual payments are more than 30 days past due and considers a financial asset as credit impaired or default when contractual payments are 365 days past due. However, in certain cases, the Group may also consider a financial asset to have a significant increase in credit risk and to be in default using other internal or external information.

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

ECLs are calculated based on its historical credit loss experience and adjusted for forward-looking factors specific to the debtors and the economic environment.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

4.18 Derivatives

The Group uses derivatives, such as forward currency contracts, to hedge its foreign currency risks.

Derivatives are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. The subsequent changes including interest income are recognised in profit or loss. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Derivatives are presented as non-current assets or non-current liabilities if the remaining maturity of the instrument is more than 12 months and it is not due to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

4.19 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between buyer and seller (market participants) at the measurement date. The Group applies a quoted market price in an active market to measure their assets and liabilities that are required to be measured at fair value by relevant financial reporting standards. Except in case of no active market of an identical asset or liability or when a quoted market price is not available, the Group measures fair value using valuation technique that are appropriate in the circumstances and maximises the use of relevant observable inputs related to assets and liabilities that are required to be measured at fair value.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy into three levels based on categorise of input to be used in fair value measurement as follows:

Level 1 - Use of quoted market prices in an active market for such assets or liabilities

Level 2 - Use of other observable inputs for such assets or liabilities, whether directly or indirectly

Level 3 - Use of unobservable inputs such as estimates of future cash flows

At the end of each reporting period, the Group determines whether transfers have occurred between levels within the fair value hierarchy for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis.

5. Significant accounting judgements and estimates

The preparation of financial statements in conformity with financial reporting standards at times requires management to make subjective judgements and estimates regarding matters that are inherently uncertain. These judgements and estimates affect reported amounts and disclosures; and actual results could differ from these estimates. Significant judgements and estimates are as follows:

Allowance for expected credit losses of trade receivables

In determining an allowance for expected credit losses of trade receivables, the management needs to make judgement and estimates based upon, among other things, past collection history, aging profile of outstanding debts and the forecast economic condition for groupings of various customer segments with similar credit risks. The Group's historical credit loss experience and forecast economic conditions may also not be representative of whether a customer will actually default in the future.

Allowance for diminution in value of inventories

In determining an allowance for diminution in the value of inventories, the management is required to exercise judgement in estimating losses on outstanding inventories, based on the selling price expected in the ordinary course of business; minus selling expenses and provision for obsolete, slow-moving and deteriorated inventories, and taking into account the approximate useful life of each type of inventories and current changes in technology.

6. Cash and cash equivalents

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---------------------------------|----------------------------|---------|-----------------------|-----------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash | 1,078 | 5,754 | 34,050 | 195,592 |
| Bank deposits | 230,904 | 165,802 | 7,292,544 | 5,635,235 |
| Total cash and cash equivalents | 231,982 | 171,556 | 7,326,594 | 5,830,827 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---------------------------------|----------------------------|--------|-----------------------|-----------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Cash | 13 | 13 | 415 | 425 |
| Bank deposits | 14,310 | 29,514 | 451,935 | 1,003,121 |
| Total cash and cash equivalents | 14,323 | 29,527 | 452,350 | 1,003,546 |

As at 31 December 2025, bank deposits in saving accounts and fixed deposits carried interests between 0.00% and 12.75% per annum (2024: 0.00% and 12.29% per annum).

7. Trade and other current receivables

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|---------|-----------------------|------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Trade receivables - related parties (Note 8)</u> | | | | |
| Aged on the basis of due dates | | | | |
| Not yet due | 437,791 | 448,175 | 13,826,552 | 15,232,520 |
| Past due | | | | |
| Less than 1 month | 20,099 | 16 | 634,759 | 532 |
| 1 - 2 months | 67 | 2,831 | 2,125 | 96,218 |
| 2 - 3 months | 68 | - | 2,144 | - |
| 3 - 6 months | 93 | 29 | 2,955 | 993 |
| 6 - 12 months | 270 | 45 | 8,518 | 1,526 |
| Over 12 months | - | 88 | - | 2,983 |
| Total | 458,388 | 451,184 | 14,477,053 | 15,334,772 |
| Less: Allowance for expected credit losses | (5) | (69) | (151) | (2,339) |
| Total trade receivables - related parties, net | 458,383 | 451,115 | 14,476,902 | 15,332,433 |
| <u>Trade receivables - unrelated parties</u> | | | | |
| Aged on the basis of due dates | | | | |
| Not yet due | 397,046 | 471,282 | 12,539,710 | 16,017,871 |
| Past due | | | | |
| Less than 1 month | 7,128 | 12,328 | 225,117 | 418,994 |
| 1 - 2 months | 3,721 | 3,294 | 117,505 | 111,968 |
| 2 - 3 months | 910 | 2,371 | 28,778 | 80,566 |
| 3 - 6 months | 311 | 225 | 9,831 | 7,653 |
| 6 - 12 months | - | 45 | - | 1,523 |
| Total | 409,116 | 489,545 | 12,920,941 | 16,638,575 |
| Less: Allowance for expected credit losses | (169) | (104) | (5,334) | (3,520) |
| Total trade receivables - unrelated parties, net | 408,947 | 489,441 | 12,915,607 | 16,635,055 |
| Total trade receivables, net | 867,330 | 940,556 | 27,392,509 | 31,967,488 |
| <u>Other current receivables</u> | | | | |
| Other current receivables - related parties (Note 8) | 4,101 | 17,768 | 129,513 | 603,902 |
| Other current receivables - unrelated parties | 22,108 | 9,088 | 698,226 | 308,886 |
| Total | 26,209 | 26,856 | 827,739 | 912,788 |
| Less: Allowance for expected credit losses | (2,487) | (2,832) | (78,551) | (96,271) |
| Total other current receivables, net | 23,722 | 24,024 | 749,188 | 816,517 |
| Total trade and other current receivables, net | 891,052 | 964,580 | 28,141,697 | 32,784,005 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|---------|-----------------------|------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Trade receivables - related parties (Note 8)</u> | | | | |
| Aged on the basis of due dates | | | | |
| Not yet due | 599,062 | 547,159 | 18,919,911 | 18,596,742 |
| Past due | | | | |
| Less than 1 month | 385 | 5 | 12,136 | 153 |
| 1 - 2 months | 8 | 2,830 | 243 | 96,202 |
| 6 - 12 months | 3 | - | 124 | - |
| Over 12 months | 5 | - | 142 | - |
| Total | 599,463 | 549,994 | 18,932,556 | 18,693,097 |
| Less: Allowance for expected credit losses | (5) | (69) | (151) | (2,339) |
| Total trade receivables - related parties, net | 599,458 | 549,925 | 18,932,405 | 18,690,758 |
| <u>Trade receivables - unrelated parties</u> | | | | |
| Aged on the basis of due dates | | | | |
| Not yet due | 151,365 | 149,411 | 4,780,482 | 5,078,162 |
| Past due | | | | |
| Less than 1 month | 5,861 | 10,227 | 185,122 | 347,610 |
| 1 - 2 months | 2,055 | 3,152 | 64,904 | 107,146 |
| 2 - 3 months | 64 | 1,192 | 2,019 | 40,526 |
| 3 - 6 months | 38 | 186 | 1,209 | 6,329 |
| Total | 159,383 | 164,168 | 5,033,736 | 5,579,773 |
| Less: Allowance for expected credit losses | - | (3) | - | (93) |
| Total trade receivables - unrelated parties, net | 159,383 | 164,165 | 5,033,736 | 5,579,680 |
| Total trade receivables, net | 758,841 | 714,090 | 23,966,141 | 24,270,438 |
| <u>Other current receivables</u> | | | | |
| Other current receivables - related parties (Note 8) | 17,060 | 20,787 | 538,783 | 706,518 |
| Other current receivables - unrelated parties | 21,529 | 8,703 | 679,944 | 295,756 |
| Total | 38,589 | 29,490 | 1,218,727 | 1,002,274 |
| Less: Allowance for expected credit losses | (2,487) | (2,832) | (78,550) | (96,271) |
| Total other current receivables, net | 36,102 | 26,658 | 1,140,177 | 906,003 |
| Total trade and other current receivables, net | 794,943 | 740,748 | 25,106,318 | 25,176,441 |

The normal credit term is 30 to 180 days.

Set out below is the movements in the allowance for expected credit losses of trade and other current receivables account.

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|--------------|-----------------------|----------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Beginning balance | 3,005 | 2,361 | 102,130 | 80,811 |
| Provision for expected credit losses (Reversal) | (344) | 644 | (11,095) | 22,662 |
| Translation adjustment | - | - | (6,999) | (1,343) |
| Ending balance | <u>2,661</u> | <u>3,005</u> | <u>84,036</u> | <u>102,130</u> |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|--------------|-----------------------|---------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Beginning balance | 2,904 | 2,259 | 98,703 | 77,307 |
| Provision for expected credit losses (Reversal) | (412) | 645 | (13,313) | 22,717 |
| Translation adjustment | - | - | (6,689) | (1,321) |
| Ending balance | <u>2,492</u> | <u>2,904</u> | <u>78,701</u> | <u>98,703</u> |

8. Related party transactions

During the years, the Group had significant business transactions with related parties. Such transactions arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties.

The relationship between the Company and the related parties are summarised below.

| Name of related parties | Relationship with the Company |
|---|-------------------------------|
| Kinpo Electronics, Inc. | Parent company |
| Cal-Comp Optical Electronics (Suzhou) Co., Ltd. | Subsidiary |
| Cal-Comp Electronics & Communications Co., Ltd. | Subsidiary |
| Cal Comp (Malaysia) SDN. BHD.* | Subsidiary |
| Cal-Comp Electronics (USA) Co., Ltd. | Subsidiary |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | Subsidiary |
| Cal-Comp Industria de Semicondutores S.A.** | Subsidiary |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | Subsidiary |

| Name of related parties | Relationship with the Company |
|--|-----------------------------------|
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | Subsidiary |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | Subsidiary |
| Cal-Comp Precision Holding Co., Ltd. | Subsidiary |
| Cal-Comp Semiconductor, LTD.* | Subsidiary |
| Logistar International Holding Co., Ltd. | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Singapore) Limited | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Thailand) Limited | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Malaysia) Sdn. Bhd. | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Dongguan) Limited | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Philippines), Inc. | Subsidiary (held by a subsidiary) |
| Cal-Comp Precision (Yue Yang) Co., Ltd. | Subsidiary (held by a subsidiary) |
| Cal-Comp USA (San Diego), Inc. | Subsidiary (held by a subsidiary) |
| ICKP (Beijing) Technology Development Co., Ltd. | Subsidiary (held by a subsidiary) |
| Cal-Comp Optical Electronics (Yue Yang) Co., Ltd. | Subsidiary (held by a subsidiary) |
| NKG Advanced Intelligence & Technology Development (Yue Yang) Co., Ltd. | Subsidiary (held by a subsidiary) |
| XYZprinting, Inc.** | Associate |
| PChome (Thailand) Co., Ltd. | Associate |
| Cal-Comp Technology (Philippines), Inc. | Associate |
| Daviscomms (S) Pte Ltd. | Associate (held by a subsidiary) |
| Shanghai Chuang Ge Education Technology Co., Ltd. | Associate (held by a subsidiary) |
| Kinpo Electronics (Philippines), Inc. | Subsidiary of an associate |
| CastleNet Technology, Inc. | Subsidiary of the parent company |
| CastleNet Technology (BVI), Inc. | Subsidiary of the parent company |
| CastleNet Technology Inc. (Kunshan) | Subsidiary of the parent company |
| Crownpo Technology, Inc. | Subsidiary of the parent company |
| Kinpo Electronics (China) Co., Ltd. | Subsidiary of the parent company |
| Kinpo International Ltd. | Subsidiary of the parent company |
| Kinpo International (Singapore) Pte. Ltd. | Subsidiary of the parent company |
| Lipo Holding Co., Ltd. | Subsidiary of the parent company |
| LIZ Electronics (Kunshan) Co., Ltd. | Subsidiary of the parent company |
| LIZ Electronics (Nantong) Co., Ltd. | Subsidiary of the parent company |
| Ranashe International Ltd. | Subsidiary of the parent company |
| Cal-Comp Asset Management, Inc. | Subsidiary of the parent company |
| Confiar Land Corp. | Subsidiary of the parent company |
| Acbel Polytech Inc. | Related company |

| Name of related parties | Relationship with the Company |
|--|-------------------------------|
| AcTek Energy Co., Ltd. | Related company |
| AcRay Energy Co., Ltd. | Related company |
| Ascendant Private Equity Investment, Ltd. | Related company |
| Kinpo Group Management Service Co., Ltd. | Related company |
| Teleport Access Service, Inc. | Related company |
| iHELPER Inc. | Related company |
| Instituto Cal-Comp De Pesquisa E Inovacao Tecnologica Da Amazonia | Related company |
| SaveCom International Inc. | Related company |
| Metal Component Engineering Limited | Related company |
| Kang De Energy Co., Ltd. | Related company |
| Kang Rui Energy Co., Ltd. | Related company |
| Kinpo&Compal Group Assets Development Corporation | Related company |
| Compal Electronics, Inc. | Related company |
| Compal Wireless Communications (Nanjing) Co., Ltd. | Related company |
| Compal Smart Device (Chongqing) Co., Ltd. | Related company |
| Superhero Patterns, Inc. | Related company |
| HUMAX Networks, Inc. | Related company |
| HUMAX Networks (USA) Inc. | Related company |
| HUMAX Networks Japan Inc. | Related company |
| HUMAX Networks GmbH | Related company |
| HUMAX Networks India Private Limited | Related company |
| HUMAX Networks (Thailand) Co., Ltd. | Related company |

* Liquidation in 2025.

** Disposal in 2025.

Summaries significant business transactions with related parties are as follows.

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | | Transfer Pricing Policy |
|---|---------------------------|---------|----------------------|--------|-------------------------|
| | Consolidated | | Consolidated | | |
| | financial statements | | financial statements | | |
| | 2025 | 2024 | 2025 | 2024 | |
| <u>Transactions with the parent company</u> | | | | | |
| Sales | 1,668.3 | 1,506.7 | 54,607 | 52,650 | Agreed upon |
| Purchases of fixed assets | 2.5 | 2.4 | 83 | 82 | Agreed upon |
| Other expenses | 4.1 | 2.4 | 134 | 85 | Contract price |
| <u>Transactions with associates</u> | | | | | |
| Sales | 120.6 | 119.9 | 3,964 | 4,213 | Agreed upon |
| Dividend income | 1.3 | 0.3 | 40 | 9 | As declared |
| Other expenses | 11.3 | 9.7 | 371 | 342 | Contract price |
| <u>Transactions with related companies</u> | | | | | |
| Sales | 207.4 | 211.0 | 6,798 | 7,433 | Agreed upon |
| Purchases of raw materials | 1,275.7 | 1,108.3 | 41,692 | 38,766 | Agreed upon |

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | | Transfer Pricing Policy |
|---|---------------------------|---------|----------------------|--------|-------------------------|
| | Separate | | Separate | | |
| | financial statements | | financial statements | | |
| | 2025 | 2024 | 2025 | 2024 | |
| <u>Transactions with subsidiaries</u> | | | | | |
| (eliminated from the consolidated financial statements) | | | | | |
| Sales | 541.8 | 506.2 | 17,734 | 17,815 | Agreed upon |
| Dividend income | - | 55.7 | - | 1,991 | As declared |
| Other income | 3.6 | 4.1 | 118 | 145 | Contract price |
| Purchases of raw materials | 84.3 | 64.9 | 2,766 | 2,293 | Agreed upon |
| Purchases of fixed assets | 11.0 | - | 353 | - | Agreed upon |
| Other expenses | 32.7 | 34.4 | 1,075 | 1,212 | Contract price |
| <u>Transactions with the parent company</u> | | | | | |
| Sales | 1,668.1 | 1,506.7 | 54,599 | 52,650 | Agreed upon |
| Purchases of fixed assets | 2.5 | 2.3 | 83 | 79 | Agreed upon |
| <u>Transactions with associates</u> | | | | | |
| Dividend income | 1.0 | - | 32 | - | As declared |
| <u>Transactions with related companies</u> | | | | | |
| Sales | 205.5 | 207.4 | 6,735 | 7,306 | Agreed upon |
| Purchases of raw materials | 1,273.9 | 1,101.9 | 41,633 | 38,543 | Agreed upon |

As at 31 December 2025 and 2024, the balances of the accounts between the Group and those related companies are as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|---------|-----------------------|------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Trade and other current receivables - related parties (Note 7)</u> | | | | |
| Parent company | 350,394 | 345,512 | 11,066,335 | 11,743,226 |
| Associates | 14,333 | 21,222 | 452,679 | 721,298 |
| Related companies | 97,762 | 102,218 | 3,087,552 | 3,474,150 |
| Total | 462,489 | 468,952 | 14,606,566 | 15,938,674 |
| Less: Allowance for expected credit losses | (5) | (69) | (151) | (2,339) |
| Total trade and other current receivables - related parties, net | 462,484 | 468,883 | 14,606,415 | 15,936,335 |
| <u>Trade and other current payables - related parties (Note 19)</u> | | | | |
| Parent company | 1,051 | 2,422 | 33,198 | 82,335 |
| Associates | 1,906 | 2,428 | 60,207 | 82,522 |
| Related companies | 243,485 | 234,731 | 7,689,870 | 7,978,017 |
| Total trade and other current payables - related parties | 246,442 | 239,581 | 7,783,275 | 8,142,874 |
| <u>Lease liabilities (Note 17.2)</u> | | | | |
| Associates | 8,072 | 5,435 | 254,931 | 184,715 |
| Total lease liabilities - related parties | 8,072 | 5,435 | 254,931 | 184,715 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|----------------|-----------------------|-------------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Trade and other current receivables - related parties (Note 7)</u> | | | | |
| Subsidiaries | 170,142 | 124,467 | 5,373,518 | 4,230,363 |
| Parent company | 350,357 | 345,509 | 11,065,166 | 11,743,101 |
| Associates | 375 | 187 | 11,840 | 6,365 |
| Related companies | 95,649 | 100,618 | 3,020,815 | 3,419,786 |
| Total | 616,523 | 570,781 | 19,471,339 | 19,399,615 |
| Less: Allowance for expected credit losses | (5) | (69) | (151) | (2,339) |
| Total trade and other current receivables | | | | |
| - related parties, net | <u>616,518</u> | <u>570,712</u> | <u>19,471,188</u> | <u>19,397,276</u> |
| <u>Trade and other current payables - related parties (Note 19)</u> | | | | |
| Subsidiaries | 45,219 | 33,003 | 1,428,121 | 1,121,709 |
| Parent company | - | 1,780 | - | 60,488 |
| Associates | 175 | 175 | 5,542 | 5,964 |
| Related companies | 243,429 | 232,944 | 7,688,090 | 7,917,246 |
| Total trade and other current payables - related parties | <u>288,823</u> | <u>267,902</u> | <u>9,121,753</u> | <u>9,105,407</u> |

Long-term loan from related party

As at 31 December 2025 and 2024, the balances 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 | | | Balance as at |
| | | 31 December | Payment | Realised loss | 31 December |
| | | 2024 | | on exchange | 2025 |
| Kinpo Electronics (China) Co., Ltd. | Subsidiary of the parent company | 19,476 | (19,665) | 189 | - |
| | | <u>19,476</u> | <u>(19,665)</u> | <u>189</u> | <u>-</u> |
| | | (Unit: Thousand Baht) | | | |
| | | Consolidated financial statements | | | |
| Long-term loan | Related by | Balance as at | | | Balance as at |
| | | 31 December | Payment | Realised gain | 31 December |
| | | 2024 | | on exchange | 2025 |
| Kinpo Electronics (China) Co., Ltd. | Subsidiary of the parent company | 661,941 | (637,880) | (24,061) | - |
| | | <u>661,941</u> | <u>(637,880)</u> | <u>(24,061)</u> | <u>-</u> |

In 2024, Cal-Comp Optical Electronics (Yue Yang) Co., Ltd. borrowed loan from Kinpo Electronics (China) Co., Ltd. Such loan was denominated in CNY currency on which interest is charged at the rate of 3.25% per annum.

Directors and management's benefits

During the years ended 31 December 2025 and 2024, the Group had employee benefit expenses payable to their directors and management as below.

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|------------------------------|---------------------------|------------|----------------------|------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Short-term employee benefits | 4.4 | 4.3 | 146 | 151 |
| Post-employment benefits | 0.1 | 0.1 | 3 | 3 |
| Share-based payments | 0.6 | 0.4 | 19 | 13 |
| Total | 5.1 | 4.8 | 168 | 167 |

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|------------------------------|---------------------------|------------|----------------------|-----------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Short-term employee benefits | 0.8 | 0.8 | 28 | 28 |
| Total | 0.8 | 0.8 | 28 | 28 |

9. Other current financial assets

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|--------------|-----------------------|---------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Debt instruments at amortised cost</u> | | | | |
| Fixed deposits | - | 1,027 | - | 34,894 |
| <u>Financial assets at FVTPL</u> | | | | |
| Financial derivative assets | 1,966 | 327 | 62,090 | 11,124 |
| Total other current financial assets | 1,966 | 1,354 | 62,090 | 46,018 |

10. Inventories

(Unit: Thousand US Dollar)

| Consolidated financial statements | | | | | | |
|-----------------------------------|----------------|----------------|-------------------------------------|-----------------|-------------------|----------------|
| | Cost | | Reduce cost to net realisable value | | Inventories - net | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Finished goods | 92,490 | 86,942 | (4,218) | (3,955) | 88,272 | 82,987 |
| Work in process | 3,379 | 1,471 | (453) | - | 2,926 | 1,471 |
| Raw materials | 411,804 | 378,607 | (15,264) | (22,207) | 396,540 | 356,400 |
| Goods in transit | 31,132 | 17,833 | - | - | 31,132 | 17,833 |
| Total | 538,805 | 484,853 | (19,935) | (26,162) | 518,870 | 458,691 |

(Unit: Thousand Baht)

| Consolidated financial statements | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------------------------|------------------|-------------------|-------------------|
| | Cost | | Reduce cost to net realisable value | | Inventories - net | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Finished goods | 2,921,071 | 2,954,972 | (133,221) | (134,411) | 2,787,850 | 2,820,561 |
| Work in process | 106,741 | 50,000 | (14,327) | - | 92,414 | 50,000 |
| Raw materials | 13,005,816 | 12,868,034 | (482,066) | (754,758) | 12,523,750 | 12,113,276 |
| Goods in transit | 983,211 | 606,097 | - | - | 983,211 | 606,097 |
| Total | 17,016,839 | 16,479,103 | (629,614) | (889,169) | 16,387,225 | 15,589,934 |

(Unit: Thousand US Dollar)

| Separate financial statements | | | | | | |
|-------------------------------|----------------|----------------|-------------------------------------|-----------------|-------------------|----------------|
| | Cost | | Reduce cost to net realisable value | | Inventories - net | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Finished goods | 71,087 | 65,380 | (3,497) | (3,238) | 67,590 | 62,142 |
| Raw materials | 382,265 | 306,900 | (11,691) | (16,050) | 370,574 | 290,850 |
| Total | 453,352 | 372,280 | (15,188) | (19,288) | 438,164 | 352,992 |

(Unit: Thousand Baht)

| Separate financial statements | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------------------------|------------------|-------------------|-------------------|
| | Cost | | Reduce cost to net realisable value | | Inventories - net | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Finished goods | 2,245,129 | 2,222,155 | (110,451) | (110,057) | 2,134,678 | 2,112,098 |
| Raw materials | 12,072,892 | 10,430,879 | (369,230) | (545,526) | 11,703,662 | 9,885,353 |
| Total | 14,318,021 | 12,653,034 | (479,681) | (655,583) | 13,838,340 | 11,997,451 |

During the current year, the Group reduced cost of inventories by Baht 3 million (USD 0.1 million) (2024: Baht 157 million (USD 4.6 million)) (Separate financial statements: Nil (2024: Baht 154 million (USD 4.5 million))) to reflect the net realisable value. This was included in cost of sales. In addition, the Group reversed the write-down of cost of inventories by Baht 210 million (USD 6.4 million) (2024: Baht 125 million (USD 3.5 million)) (Separate financial statements: Baht 133 million (USD 4.1 million) (2024: Nil)), and reduced the amount of inventories recognised as expenses during the year, since they were sold.

11. Other current assets

The balances as at 31 December 2025 and 2024 consist of the following.

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|-------------------------------|----------------------------|----------------|-----------------------|------------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Receivable - molds | 18,756 | 21,610 | 592,350 | 734,459 |
| Value added tax | 25,546 | 26,717 | 806,809 | 908,068 |
| Grant receivable - Government | 8,350 | 133,324 | 263,710 | 4,531,405 |
| Others | 84,626 | 42,738 | 2,672,711 | 1,452,566 |
| Total | 137,278 | 224,389 | 4,335,580 | 7,626,498 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--------------------|----------------------------|---------------|-----------------------|------------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Receivable - molds | 16,328 | 14,782 | 515,672 | 502,424 |
| Value added tax | 23,673 | 23,396 | 747,658 | 795,168 |
| Others | 28,332 | 3,911 | 894,791 | 132,924 |
| Total | 68,333 | 42,089 | 2,158,121 | 1,430,516 |

12. Assets held for sale and liabilities held for sale

12.1 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 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 year, 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.

12.2 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 a 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 the 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 year, 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.

13. Other non-current financial assets

| Company's name | Nature of business | Country of incorporation | (Unit: Thousand US Dollar) | | | |
|---|-----------------------------|--------------------------|----------------------------|-------|-----------------------------------|-----------|
| | | | Shareholding percentage | | Consolidated financial statements | |
| | | | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | |
| <u>Equity instruments designated at FVOCI</u> | | | | | | |
| Kinpo Group Management Service Co., Ltd.* | Consulting business | Taiwan | 12.50 | 12.50 | 33 | 33 |
| Nexa3D Inc. | 3D Printing technology | United States of America | 12.36 | 12.36 | - | - |
| <u>Debt instrument at FVTPL</u> | | | | | | |
| Mojoose Inc.** | Design of electronics parts | United States of America | - | - | - | - |
| Total other non-current financial assets | | | | | <u>33</u> | <u>33</u> |

| Company's name | Nature of business | Country of incorporation | (Unit: Thousand Baht) | | | |
|---|-----------------------------|--------------------------|-------------------------|-------|-----------------------------------|--------------|
| | | | Shareholding percentage | | Consolidated financial statements | |
| | | | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | |
| <u>Equity instruments designated at FVOCI</u> | | | | | | |
| Kinpo Group Management Service Co., Ltd.* | Consulting business | Taiwan | 12.50 | 12.50 | 1,028 | 1,107 |
| Nexa3D Inc. | 3D Printing technology | United States of America | 12.36 | 12.36 | - | - |
| <u>Debt instrument at FVTPL</u> | | | | | | |
| Mojoose Inc.** | Design of electronics parts | United States of America | - | - | - | - |
| Total other non-current financial assets | | | | | <u>1,028</u> | <u>1,107</u> |

* (held by Cal-Comp Electronics & Communications Co., Ltd.)

** (held by Logistar International Holding Co., Ltd.)

| (Unit: Thousand US Dollar) | | | | | | |
|---|------------------------|--------------------------|-------------------------|-------|-------------------------------|------|
| Company's name | Nature of business | Country of incorporation | Shareholding percentage | | Separate financial statements | |
| | | | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | |
| <u>Equity instruments designated at FVOCI</u> | | | | | | |
| Nexa3D Inc. | 3D Printing technology | United States of America | 12.36 | 12.36 | - | - |
| Total other non-current financial assets | | | | | - | - |

| (Unit: Thousand Baht) | | | | | | |
|---|------------------------|--------------------------|-------------------------|-------|-------------------------------|------|
| Company's name | Nature of business | Country of incorporation | Shareholding percentage | | Separate financial statements | |
| | | | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | |
| <u>Equity instruments designated at FVOCI</u> | | | | | | |
| Nexa3D Inc. | 3D Printing technology | United States of America | 12.36 | 12.36 | - | - |
| Total other non-current financial assets | | | | | - | - |

14. Investments in associates

14.1 Details of investments in associates

| (Unit: Thousand US Dollar) | | | | | | | | |
|---|--|--------------------------------|-----------------------------------|-------|--------|--------|--|--------|
| Company's name | Nature of business | Country of incorporation | Consolidated financial statements | | | | Carrying amount based on equity method | |
| | | | Shareholding percentage | | Cost | | 2025 | 2024 |
| | | | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| Daviscomms (S) Pte Ltd.* | Design and manufacturing of telecommunication products | Singapore | 20.00 | 20.00 | 2,955 | 2,955 | 2,177 | 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 | 58 | 57 |
| Cal-Comp Technology (Philippines), Inc. | Manufacturing of electronic products | Philippines | 19.19 | 19.19 | 24,348 | 24,348 | 65,421 | 64,280 |
| Total investments in associates | | | | | 29,643 | 29,643 | 67,656 | 66,965 |

(Unit: Thousand Baht)

| Company's name | Nature of business | Country of incorporation | Consolidated financial statements | | | | | |
|---|--|--------------------------------|-----------------------------------|-------|----------------|------------------|--|------------------|
| | | | Shareholding percentage | | Cost | | Carrying amount based on equity method | |
| | | | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| Daviscomms (S) Pte Ltd.* | Design and manufacturing of telecommunication products | Singapore | 20.00 | 20.00 | 93,333 | 100,441 | 68,758 | 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 | 8,375 | 9,013 | - | - |
| PChome (Thailand) Co., Ltd. | E-commerce service provider | Thailand | 33.75 | 33.75 | 65,527 | 70,517 | 1,864 | 1,944 |
| Cal-Comp Technology (Philippines), Inc. | Manufacturing of electronic products | Philippines | 19.19 | 19.19 | 768,975 | 827,539 | 2,066,128 | 2,184,738 |
| Total investments in associates | | | | | <u>936,210</u> | <u>1,007,510</u> | <u>2,136,750</u> | <u>2,275,989</u> |

* (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 | |
| | | | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| PChome (Thailand) Co., Ltd. | E-commerce service provider | Thailand | 33.75 | 33.75 | 2,075 | 2,075 | 58 | 57 |
| Cal-Comp Technology (Philippines), Inc. | Manufacturing of electronic products | Philippines | 19.19 | 19.19 | 24,348 | 24,348 | 65,421 | 64,280 |
| Total investments in associates | | | | | <u>26,423</u> | <u>26,423</u> | <u>65,479</u> | <u>64,337</u> |

(Unit: Thousand Baht)

| Company's name | Nature of business | Country of incorporation | Separate financial statements | | | | | |
|---|--------------------------------------|--------------------------|-------------------------------|-------|----------------|----------------|--|------------------|
| | | | Shareholding percentage | | Cost | | Carrying amount based on equity method | |
| | | | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| PChome (Thailand) Co., Ltd. | E-commerce service provider | Thailand | 33.75 | 33.75 | 65,527 | 70,517 | 1,864 | 1,944 |
| Cal-Comp Technology (Philippines), Inc. | Manufacturing of electronic products | Philippines | 19.19 | 19.19 | 768,975 | 827,539 | 2,066,128 | 2,184,738 |
| Total investments in associates | | | | | <u>834,502</u> | <u>898,056</u> | <u>2,067,992</u> | <u>2,186,682</u> |

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 2026.

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 statements provided by those companies' management. Due to time constraints, those companies' management cannot provide the financial statements which were audited by external auditors.

14.2 Share of comprehensive income and dividend received

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

(Unit: Thousand US Dollar)

| Company's name | Consolidated financial statements | | | |
|---|---|--------------|--|--------------|
| | Share of profit (loss) from investments in associates | | Share of other comprehensive income from investments in associates | |
| | 2025 | 2024 | 2025 | 2024 |
| | Daviscomms (S) Pte Ltd. | (193) | 108 | (8) |
| XYZprinting, Inc. | - | (316) | - | (53) |
| PChome (Thailand) Co., Ltd. | (3) | (95) | 4 | (2) |
| Cal-Comp Technology (Philippines), Inc. | 2,112 | 7,063 | 26 | (63) |
| Total | 1,916 | 6,760 | 22 | (121) |

(Unit: Thousand Baht)

| Company's name | Consolidated financial statements | | | |
|---|---|----------------|--|----------------|
| | Share of profit (loss) from investments in associates | | Share of other comprehensive income from investments in associates | |
| | 2025 | 2024 | 2025 | 2024 |
| | Daviscomms (S) Pte Ltd. | (6,182) | 3,689 | (259) |
| XYZprinting, Inc. | - | (12,062) | - | (1,624) |
| PChome (Thailand) Co., Ltd. | (79) | (3,370) | 139 | (101) |
| Cal-Comp Technology (Philippines), Inc. | 70,907 | 248,774 | 839 | (2,254) |
| Total | 64,646 | 237,031 | 719 | (4,069) |

(Unit: Thousand US Dollar)

| Company's name | Separate financial statements | | | |
|---|---|-------|--|-------|
| | Share of profit (loss) from investments in associates | | Share of other comprehensive income from investments in associates | |
| | 2025 | 2024 | 2025 | 2024 |
| XYZprinting, Inc. | - | (316) | - | (53) |
| PChome (Thailand) Co., Ltd. | (3) | (95) | 4 | (2) |
| Cal-Comp Technology (Philippines), Inc. | 2,112 | 7,063 | 26 | (63) |
| Total | 2,109 | 6,652 | 30 | (118) |

(Unit: Thousand Baht)

| Company's name | Separate financial statements | | | |
|---|---|----------|--|---------|
| | Share of profit (loss) from investments in associates | | Share of other comprehensive income from investments in associates | |
| | 2025 | 2024 | 2025 | 2024 |
| XYZprinting, Inc. | - | (12,062) | - | (1,624) |
| PChome (Thailand) Co., Ltd. | (79) | (3,370) | 139 | (101) |
| Cal-Comp Technology (Philippines), Inc. | 70,907 | 248,774 | 839 | (2,254) |
| Total | 70,828 | 233,342 | 978 | (3,979) |

During the current year, the Group received dividend income from Daviscomms (S) Pte Ltd. amounting to Baht 8 million (USD 0.3 million) and Cal-Comp Technology (Philippines), Inc., amounting to Baht 32 million (USD 1 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).

14.3 Summarised financial information about material associate

Summarised information about financial position

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|---|--|------------|--|---------------|
| | Cal-Comp Technology (Philippines), Inc. | | Cal-Comp Technology (Philippines), Inc. | |
| | 2025 | 2024 | 2025 | 2024 |
| Current assets | 341 | 335 | 10,775 | 11,375 |
| Non-current assets | 142 | 139 | 4,489 | 4,735 |
| Current liabilities | (141) | (138) | (4,446) | (4,680) |
| Non-current liabilities | (1) | (1) | (51) | (45) |
| Net assets | 341 | 335 | 10,767 | 11,385 |
| Shareholding percentage (%) | 19.19 | 19.19 | 19.19 | 19.19 |
| Carrying amounts of associate based on equity method | 65 | 64 | 2,066 | 2,185 |

Summarised information about comprehensive income

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|----------------------------|--|-------|--|--------|
| | For the years ended 31 December | | For the years ended 31 December | |
| | Cal-Comp Technology (Philippines), Inc. | | Cal-Comp Technology (Philippines), Inc. | |
| | 2025 | 2024 | 2025 | 2024 |
| Revenue | 784.5 | 726.3 | 25,735 | 25,571 |
| Profit | 11.0 | 36.7 | 361 | 1,296 |
| Other comprehensive income | - | (0.5) | 4 | (20) |
| Total comprehensive income | 11.0 | 36.2 | 365 | 1,276 |

15. Investments in subsidiaries

15.1 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 | |
|---|---------------------|---------------------|-------------------------|------|----------------|----------------|--|----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| Cal-Comp Optical Electronics (Suzhou) Co., Ltd. | CNY 547.15 million | CNY 547.15 million | 100 | 100 | 59,957 | 59,957 | 96,302 | 109,853 |
| Cal-Comp Electronics (USA) Co., Ltd. | USD 65.00 million | USD 65.00 million | 100 | 100 | 63,737 | 63,737 | 23,366 | 26,804 |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | BRL 247.82 million | BRL 247.82 million | 100 | 100 | 88,578 | 88,578 | 132,817 | 119,277 |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | BRL 61.52 million | BRL 49.50 million | 100 | 100 | 10,000 | 10,000 | 8,991 | 9,905 |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | MXN 141.18 million | MXN 141.18 million | 100 | 100 | 9,550 | 9,550 | 15,022 | 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 | 9,628 | 2,623 |
| Cal-Comp Precision Holding Co., Ltd. | TWD 565.00 million | TWD 565.00 million | 100 | 100 | 85,188 | 85,188 | 136,516 | 131,882 |
| Cal-Comp Semiconductor, LTD. | - | USD 30.13 million | - | 100 | - | 41,959 | - | 2,485 |
| Total investments in subsidiaries | | | | | <u>320,092</u> | <u>362,051</u> | <u>422,642</u> | <u>415,641</u> |

(Unit: Thousand Baht)

| Company's name | Paid-up capital | | Shareholding percentage | | Cost | | Carrying amount based on equity method | |
|---|---------------------|---------------------|-------------------------|------|-------------------|-------------------|--|-------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| Cal-Comp Optical Electronics (Suzhou) Co., Ltd. | CNY 547.15 million | CNY 547.15 million | 100 | 100 | 1,893,597 | 2,037,812 | 3,041,477 | 3,733,663 |
| Cal-Comp Electronics (USA) Co., Ltd. | USD 65.00 million | USD 65.00 million | 100 | 100 | 2,012,978 | 2,166,284 | 738,043 | 911,015 |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | BRL 247.82 million | BRL 247.82 million | 100 | 100 | 2,797,523 | 3,010,580 | 4,194,620 | 4,053,971 |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | BRL 61.52 million | BRL 49.50 million | 100 | 100 | 315,826 | 339,879 | 283,959 | 336,658 |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | MXN 141.18 million | MXN 141.18 million | 100 | 100 | 301,617 | 324,588 | 474,434 | 435,526 |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | Baht 100.00 million | Baht 100.00 million | 100 | 100 | 97,327 | 104,740 | 304,067 | 89,156 |
| Cal-Comp Precision Holding Co., Ltd. | TWD 565.00 million | TWD 565.00 million | 100 | 100 | 2,690,462 | 2,895,365 | 4,311,524 | 4,482,303 |
| Cal-Comp Semiconductor, LTD. | - | USD 30.13 million | - | 100 | - | 1,426,558 | - | 84,459 |
| Total investments in subsidiaries | | | | | <u>10,109,330</u> | <u>12,305,806</u> | <u>13,348,124</u> | <u>14,126,751</u> |

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

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 year, the Company received cash of Baht 68 million (USD 2.13 million) for capital returns from the subsidiary. The subsidiary had completely liquidated.

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 | | Shareholding percentage | | Cost | | Carrying amount based on equity method | |
|--|----------------------|----------------------|-------------------------|------|----------------|----------------|--|----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| 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 | 272,851 | 272,851 | 151,705 | 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 | | | | | <u>316,059</u> | <u>318,540</u> | <u>151,822</u> | <u>160,478</u> |

(Unit: Thousand Baht)

| Company's name | Paid-up capital | | Shareholding percentage | | Cost | | Carrying amount based on equity method | |
|--|----------------------|----------------------|-------------------------|------|------------------|-------------------|--|------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | (%) | (%) | | | | |
| Logistar International Holding Co., Ltd.** | USD 492.75 million | USD 461.05 million | 8 | 9 | 1,364,629 | 1,468,558 | 3,712 | 97,818 |
| Cal-Comp Electronics & Communications Co., Ltd. | TWD 1,178.98 million | TWD 1,178.98 million | 100 | 100 | 8,617,326 | 9,273,614 | 4,791,228 | 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 | | | | | <u>9,981,955</u> | <u>10,826,507</u> | <u>4,794,940</u> | <u>5,454,299</u> |

** 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 share 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 year, 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 in 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 year, 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. The subsidiary had completely liquidated.

15.2 Share of comprehensive income and dividend received

During the years, 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)

| Company's name | Separate financial statements | | | |
|---|---|---------------|--|-----------------|
| | 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. | (16,352) | 1,728 | 2,801 | (2,039) |
| Cal Comp (Malaysia) SDN. BHD. | (11) | 543 | 3 | 20 |
| Cal-Comp Electronics (USA) Co., Ltd. | (3,438) | (5,362) | - | (2) |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | 6,401 | 15,543 | 7,630 | (23,155) |
| Cal-Comp Industria de Semicondutores S.A. | - | (1,556) | - | (3,242) |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | (2,131) | (33) | 1,217 | (62) |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | 285 | 2,630 | 1,925 | (2,539) |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 6,647 | (678) | 358 | (1) |
| Cal-Comp Precision Holding Co., Ltd. | 3,394 | 19,588 | 1,031 | (293) |
| Cal-Comp Semiconductor, LTD. | 41 | 18 | (51) | 353 |
| Logistar International Holding Co., Ltd. | (1) | (4) | - | - |
| Cal-Comp Electronics & Communications Co., Ltd. | 5,748 | 11,217 | 466 | 707 |
| Total | 583 | 43,634 | 15,380 | (30,253) |

(Unit: Thousand Baht)

| Company's name | Separate financial statements | | | |
|---|---|------------------|--|--------------------|
| | 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. | (528,499) | 60,594 | 90,617 | (71,558) |
| Cal Comp (Malaysia) SDN. BHD. | (388) | 18,460 | 120 | 657 |
| Cal-Comp Electronics (USA) Co., Ltd. | (112,133) | (187,915) | - | (91) |
| Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. | 208,296 | 551,494 | 261,687 | (823,256) |
| Cal-Comp Industria de Semicondutores S.A. | - | (55,012) | - | (117,040) |
| Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda. | (68,821) | (1,129) | 40,949 | (2,094) |
| Cal-Comp Electronics de Mexico Co., S.A. de C.V. | 10,163 | 93,001 | 62,870 | (89,652) |
| Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. | 218,253 | (23,587) | 11,533 | (506) |
| Cal-Comp Precision Holding Co., Ltd. | 117,960 | 690,762 | 33,935 | (11,610) |
| Cal-Comp Semiconductor, LTD. | 1,342 | 639 | (1,715) | 13,290 |
| Logistar International Holding Co., Ltd. | (42) | (137) | - | - |
| Cal-Comp Electronics & Communications Co., Ltd. | 191,887 | 364,108 | 14,925 | 24,073 |
| Total | 38,018 | 1,511,278 | 514,921 | (1,077,787) |

During the year 2024, the Company received dividend income from Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda., Cal-Comp Optical Electronics (Suzhou) Co., Ltd. and Cal Comp (Malaysia) SDN. BHD. amounting to Baht 1,659 million (USD 45.5 million), Baht 307 million (USD 9.5 million) and Baht 25 million (USD 0.7 million), respectively (2025: Nil).

16. Property, plant and equipment

Movements of property, plant and equipment account for the years ended 31 December 2025 and 2024 are summarised below.

(Unit: Thousand US Dollar)

| | Consolidated financial statements | | | | | | | Total |
|---|-----------------------------------|--------------------------------------|-------------------------|-----------------------|--------------------------------|----------------|---|-----------|
| | Land and land improvements | Buildings and buildings improvements | Machinery and equipment | Molds and spare parts | Office furniture and equipment | Motor vehicles | Construction in progress and equipment under installation | |
| Cost | | | | | | | | |
| 1 January 2024 | 28,508 | 331,971 | 387,535 | 177,877 | 106,390 | 1,718 | 92,589 | 1,126,588 |
| Additions | - | 7,760 | 11,280 | 11,376 | 4,805 | - | 16,662 | 51,883 |
| Disposals/write-off | - | (6,364) | (42,466) | (69,254) | (14,631) | - | - | (132,715) |
| Transfers in (out) | - | 405 | (2,752) | - | 102 | - | (1,254) | (3,499) |
| Classified as assets held for sale | - | (4,474) | (13,606) | - | (515) | - | - | (18,595) |
| Translation adjustment | (137) | (4,545) | (4,114) | (122) | (1,439) | (19) | (83) | (10,459) |
| 31 December 2024 | 28,371 | 324,753 | 335,877 | 119,877 | 94,712 | 1,699 | 107,914 | 1,013,203 |
| Additions | - | 19,446 | 12,070 | 32,535 | 7,738 | - | 21,660 | 93,449 |
| Disposals/write-off | (346) | (2,512) | (28,947) | (1,327) | (12,868) | (113) | (1,869) | (47,982) |
| Transfers in (out) | - | 4,624 | 4,370 | 160 | 111 | - | (17,885) | (8,620) |
| Translation adjustment | 91 | 2,636 | 3,224 | 198 | 960 | 13 | 80 | 7,202 |
| 31 December 2025 | 28,116 | 348,947 | 326,594 | 151,443 | 90,653 | 1,599 | 109,900 | 1,057,252 |
| Accumulated depreciation | | | | | | | | |
| 1 January 2024 | - | 141,228 | 256,318 | 139,910 | 71,143 | 1,151 | - | 609,750 |
| Depreciation for the year | - | 15,521 | 26,417 | 13,392 | 11,361 | 253 | - | 66,944 |
| Depreciation on disposals/ write-off | - | (5,627) | (39,566) | (66,510) | (13,630) | - | - | (125,333) |
| Classified as assets held for sale | - | (3,496) | (9,395) | - | (438) | - | - | (13,329) |
| Translation adjustment | - | (2,981) | (6,161) | (110) | (991) | (55) | - | (10,298) |
| 31 December 2024 | - | 144,645 | 227,613 | 86,682 | 67,445 | 1,349 | - | 527,734 |
| Depreciation for the year | - | 15,251 | 16,817 | 18,968 | 8,329 | 59 | - | 59,424 |
| Depreciation on disposals/write-off | - | (1,934) | (17,424) | (56) | (12,079) | (83) | - | (31,576) |
| Translation adjustment | - | 1,534 | 2,298 | 185 | 745 | 13 | - | 4,775 |
| 31 December 2025 | - | 159,496 | 229,304 | 105,779 | 64,440 | 1,338 | - | 560,357 |
| Allowance for impairment loss | | | | | | | | |
| 1 January 2024 | - | 719 | 675 | - | 61 | - | - | 1,455 |
| Increase during the year | - | - | 238 | 23 | 34 | - | - | 295 |
| Decrease during the year | - | (719) | (314) | - | (61) | - | - | (1,094) |
| 31 December 2024 | - | - | 599 | 23 | 34 | - | - | 656 |
| Increase during the year | - | - | - | 395 | - | - | - | 395 |
| Translation adjustment | - | - | 5 | 6 | 2 | - | - | 13 |
| 31 December 2025 | - | - | 604 | 424 | 36 | - | - | 1,064 |
| Net book value | | | | | | | | |
| 31 December 2024 | 28,371 | 180,108 | 107,665 | 33,172 | 27,233 | 350 | 107,914 | 484,813 |
| 31 December 2025 | 28,116 | 189,451 | 96,686 | 45,240 | 26,177 | 261 | 109,900 | 495,831 |
| Depreciation for the year | | | | | | | | |
| 2024 (USD 59 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 66,944 |
| 2025 (USD 53 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 59,424 |

Consolidated financial statements

| | Land and land improvements | Buildings and buildings improvements | Machinery and equipment | Molds and spare parts | Office furniture and equipment | Motor vehicles | Construction in progress and equipment under installation | Total |
|---|-------------------------------|--|-------------------------------|--------------------------|-----------------------------------|----------------|--|-------------|
| Cost | | | | | | | | |
| 1 January 2024 | 975,611 | 11,361,159 | 13,075,838 | 6,087,581 | 3,640,928 | 58,844 | 3,168,720 | 38,368,681 |
| Additions | - | 279,421 | 394,516 | 395,779 | 167,977 | - | 571,004 | 1,808,697 |
| Disposals/write-off | - | (222,548) | (1,511,521) | (2,425,969) | (519,720) | - | - | (4,679,758) |
| Transfers in (out) | - | 14,441 | (93,593) | - | 3,724 | - | (43,632) | (119,060) |
| Classified as assets held for sale | - | (152,077) | (462,430) | - | (17,489) | - | - | (631,996) |
| Translation adjustment | (11,340) | (242,719) | (172,679) | 16,978 | (56,328) | (1,086) | (28,355) | (495,529) |
| 31 December 2024 | 964,271 | 11,037,677 | 11,230,131 | 4,074,369 | 3,219,092 | 57,758 | 3,667,737 | 34,251,035 |
| Additions | - | 624,787 | 395,970 | 1,062,678 | 252,228 | - | 731,340 | 3,067,003 |
| Disposals/write-off | (11,207) | (83,624) | (947,971) | (45,523) | (421,849) | (3,651) | (59,907) | (1,573,732) |
| Transfers in (out) | - | 150,929 | 148,179 | 5,578 | 3,898 | 11 | (598,764) | (290,169) |
| Translation adjustment | (65,085) | (709,120) | (684,121) | (314,152) | (190,264) | (3,588) | (269,543) | (2,235,873) |
| 31 December 2025 | 887,979 | 11,020,649 | 10,142,188 | 4,782,950 | 2,863,105 | 50,530 | 3,470,863 | 33,218,264 |
| Accumulated depreciation | | | | | | | | |
| 1 January 2024 | - | 4,833,334 | 8,585,138 | 4,788,156 | 2,434,722 | 39,397 | - | 20,680,747 |
| Depreciation for the year | - | 547,325 | 930,437 | 471,821 | 400,644 | 8,676 | - | 2,358,903 |
| Depreciation on disposals/write-off | - | (197,500) | (1,402,687) | (2,329,140) | (484,774) | - | - | (4,414,101) |
| Classified as assets held for sale | - | (118,810) | (319,309) | - | (14,897) | - | - | (453,016) |
| Translation adjustment | - | (148,161) | (243,077) | 15,274 | (43,400) | (2,213) | - | (421,577) |
| 31 December 2024 | - | 4,916,188 | 7,550,502 | 2,946,111 | 2,292,295 | 45,860 | - | 17,750,956 |
| Depreciation for the year | - | 500,202 | 556,386 | 617,825 | 273,613 | 1,946 | - | 1,949,972 |
| Depreciation on disposals/write-off | - | (64,849) | (575,913) | (1,888) | (396,014) | (2,698) | - | (1,041,362) |
| Translation adjustment | - | (314,263) | (461,407) | (221,309) | (134,718) | (2,838) | - | (1,134,535) |
| 31 December 2025 | - | 5,037,278 | 7,069,568 | 3,340,739 | 2,035,176 | 42,270 | - | 17,525,031 |
| Allowance for impairment loss | | | | | | | | |
| 1 January 2024 | - | 24,608 | 23,127 | - | 2,084 | - | - | 49,819 |
| Increase during the year | - | - | 8,102 | 833 | 1,159 | - | - | 10,094 |
| Decrease during the year | - | (24,452) | (10,683) | - | (2,177) | - | - | (37,312) |
| Translation adjustment | - | (156) | (140) | (73) | 94 | - | - | (275) |
| 31 December 2024 | - | - | 20,406 | 760 | 1,160 | - | - | 22,326 |
| Increase during the year | - | - | - | 12,670 | - | - | - | 12,670 |
| Translation adjustment | - | - | (1,273) | (32) | (60) | - | - | (1,365) |
| 31 December 2025 | - | - | 19,133 | 13,398 | 1,100 | - | - | 33,631 |
| Net book value | | | | | | | | |
| 31 December 2024 | 964,271 | 6,121,489 | 3,659,223 | 1,127,498 | 925,637 | 11,898 | 3,667,737 | 16,477,753 |
| 31 December 2025 | 887,979 | 5,983,371 | 3,053,487 | 1,428,813 | 826,829 | 8,260 | 3,470,863 | 15,659,602 |
| Depreciation for the year | | | | | | | | |
| 2024 (Baht 2,051 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 2,358,903 |
| 2025 (Baht 1,751 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 1,949,972 |

(Unit: Thousand US Dollar)

Separate financial statements

| | Land and land improvements | Buildings and buildings improvements | Machinery and equipment | Molds and spare parts | Office furniture and equipment | Motor vehicles | Construction in progress and equipment under installation | Total |
|---|-------------------------------|--|-------------------------------|--------------------------|-----------------------------------|-------------------|--|-----------|
| Cost | | | | | | | | |
| 1 January 2024 | 27,390 | 237,759 | 160,956 | 169,726 | 49,538 | 1,000 | 89,938 | 736,307 |
| Additions | - | 2,093 | 4,457 | 10,901 | 2,279 | - | 15,975 | 35,705 |
| Disposals/write-off | - | (6,179) | (34,170) | (69,106) | (7,573) | - | - | (117,028) |
| Transfers in (out) | - | 100 | - | - | - | - | (270) | (170) |
| 31 December 2024 | 27,390 | 233,773 | 131,243 | 111,521 | 44,244 | 1,000 | 105,643 | 654,814 |
| Additions | - | 17,976 | 5,575 | 31,985 | 5,541 | - | 18,791 | 79,868 |
| Disposals/write-off | - | (716) | (2,648) | (1,327) | (1,340) | - | - | (6,031) |
| Transfers in (out) | - | 4,235 | 4,285 | 176 | 23 | - | (17,323) | (8,604) |
| 31 December 2025 | 27,390 | 255,268 | 138,455 | 142,355 | 48,468 | 1,000 | 107,111 | 720,047 |
| Accumulated depreciation | | | | | | | | |
| 1 January 2024 | - | 101,869 | 106,858 | 133,306 | 28,013 | 506 | - | 370,552 |
| Depreciation for the year | - | 10,856 | 11,426 | 12,028 | 3,886 | 228 | - | 38,424 |
| Depreciation on disposals/write-off | - | (5,442) | (30,394) | (66,362) | (6,968) | - | - | (109,166) |
| 31 December 2024 | - | 107,283 | 87,890 | 78,972 | 24,931 | 734 | - | 299,810 |
| Depreciation for the year | - | 11,158 | 4,413 | 18,334 | 3,954 | 40 | - | 37,899 |
| Depreciation on disposals/write-off | - | (448) | (1,678) | (56) | (810) | - | - | (2,992) |
| 31 December 2025 | - | 117,993 | 90,625 | 97,250 | 28,075 | 774 | - | 334,717 |
| Allowance for impairment loss | | | | | | | | |
| 1 January 2024 | - | 719 | 304 | - | - | - | - | 1,023 |
| Decrease during the year | - | (719) | (304) | - | - | - | - | (1,023) |
| 31 December 2024 | - | - | - | - | - | - | - | - |
| 31 December 2025 | - | - | - | - | - | - | - | - |
| Net book value | | | | | | | | |
| 31 December 2024 | 27,390 | 126,490 | 43,353 | 32,549 | 19,313 | 266 | 105,643 | 355,004 |
| 31 December 2025 | 27,390 | 137,275 | 47,830 | 45,105 | 20,393 | 226 | 107,111 | 385,330 |
| Depreciation for the year | | | | | | | | |
| 2024 (USD 37 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 38,424 |
| 2025 (USD 37 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 37,899 |

(Unit: Thousand Baht)

| | Separate financial statements | | | | | | | |
|---|-------------------------------|--|-------------------------------|--------------------------|-----------------------------------|----------------|--|-------------|
| | Land and land improvements | Buildings and buildings improvements | Machinery and equipment | Molds and spare parts | Office furniture and equipment | Motor vehicles | Construction in progress and equipment under installation | Total |
| Cost | | | | | | | | |
| 1 January 2024 | 937,364 | 8,136,887 | 5,508,452 | 5,808,614 | 1,695,405 | 34,232 | 3,077,945 | 25,198,899 |
| Additions | - | 76,319 | 159,467 | 377,995 | 79,371 | - | 544,985 | 1,238,137 |
| Disposals/write-off | - | (215,822) | (1,206,384) | (2,420,512) | (268,918) | - | - | (4,111,636) |
| Transfers in (out) | - | 3,678 | - | - | - | - | (9,477) | (5,799) |
| Translation adjustment | (6,448) | (55,619) | (874) | 24,292 | (2,058) | (235) | (22,904) | (63,846) |
| 31 December 2024 | 930,916 | 7,945,443 | 4,460,661 | 3,790,389 | 1,503,800 | 33,997 | 3,590,549 | 22,255,755 |
| Additions | - | 577,588 | 182,770 | 1,044,852 | 180,131 | - | 636,688 | 2,622,029 |
| Disposals/write-off | - | (23,302) | (96,609) | (45,523) | (43,808) | - | - | (209,242) |
| Transfers in (out) | - | 138,099 | 145,294 | 6,117 | 880 | - | (580,118) | (289,728) |
| Translation adjustment | (65,885) | (575,804) | (319,343) | (299,855) | (110,224) | (2,411) | (264,352) | (1,637,874) |
| 31 December 2025 | 865,031 | 8,062,024 | 4,372,773 | 4,495,980 | 1,530,779 | 31,586 | 3,382,767 | 22,740,940 |
| Accumulated depreciation | | | | | | | | |
| 1 January 2024 | - | 3,486,289 | 3,657,006 | 4,562,185 | 958,747 | 17,296 | - | 12,681,523 |
| Depreciation for the year | - | 383,240 | 402,201 | 423,717 | 136,842 | 7,797 | - | 1,353,797 |
| Depreciation on | | | | | | | | |
| disposals/write-off | - | (190,774) | (1,072,962) | (2,323,683) | (248,043) | - | - | (3,835,462) |
| Translation adjustment | - | (32,460) | 956 | 21,895 | (134) | (176) | - | (9,919) |
| 31 December 2024 | - | 3,646,295 | 2,987,201 | 2,684,114 | 847,412 | 24,917 | - | 10,189,939 |
| Depreciation for the year | - | 365,944 | 148,832 | 597,011 | 129,636 | 1,322 | - | 1,242,745 |
| Depreciation on | | | | | | | | |
| disposals/write-off | - | (14,577) | (63,972) | (1,888) | (26,403) | - | - | (106,840) |
| Translation adjustment | - | (271,138) | (209,893) | (207,839) | (63,915) | (1,819) | - | (754,604) |
| 31 December 2025 | - | 3,726,524 | 2,862,168 | 3,071,398 | 886,730 | 24,420 | - | 10,571,240 |
| Allowance for impairment loss | | | | | | | | |
| 1 January 2024 | - | 24,608 | 10,412 | - | 6 | - | - | 35,026 |
| Decrease during the year | - | (24,452) | (10,346) | - | (2) | - | - | (34,800) |
| Translation adjustment | - | (156) | (66) | - | (4) | - | - | (226) |
| 31 December 2024 | - | - | - | - | - | - | - | - |
| 31 December 2025 | - | - | - | - | - | - | - | - |
| Net book value | | | | | | | | |
| 31 December 2024 | 930,916 | 4,299,148 | 1,473,460 | 1,106,275 | 656,388 | 9,080 | 3,590,549 | 12,065,816 |
| 31 December 2025 | 865,031 | 4,335,500 | 1,510,605 | 1,424,582 | 644,049 | 7,166 | 3,382,767 | 12,169,700 |
| Depreciation for the year | | | | | | | | |
| 2024 (Baht 1,275 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 1,353,797 |
| 2025 (Baht 1,199 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses) | | | | | | | | 1,242,745 |

As at 31 December 2025, certain items of buildings and equipment of the Group had been fully depreciated but were still in use. The gross carrying amount before deducting accumulated depreciation and allowance for impairment loss of those assets amounting to approximately Baht 6,421 million (USD 203 million) (2024: Baht 5,472 million (USD 161 million)) (Separate financial statements: Baht 4,930 million (USD 156 million) (2024: Baht 4,394 million (USD 129 million))).

17. Leases

The Group has lease contracts for various items of property, plant and equipment used in its operations. Leases generally have lease terms between 1 - 12 years and 49 years.

17.1 Right-of-use assets

Movements of right-of-use assets account for the years ended 31 December 2025 and 2024 are summarised below:

(Unit: Thousand US Dollar)

| | Consolidated financial statements | | | |
|-------------------------------------|-----------------------------------|---|--------------------------------------|---------|
| | Land | Buildings and building improvements | Office furniture and equipment | Total |
| 1 January 2024 | 1,074 | 16,337 | 36 | 17,447 |
| Additions | - | 3,447 | - | 3,447 |
| Leases modification and termination | - | (639) | - | (639) |
| Depreciation for the year | (38) | (3,955) | (14) | (4,007) |
| Classified as assets held for sale | - | (161) | - | (161) |
| Translation adjustment | (15) | (736) | - | (751) |
| 31 December 2024 | 1,021 | 14,293 | 22 | 15,336 |
| Additions | - | 1,602 | - | 1,602 |
| Leases modification and termination | - | 163 | - | 163 |
| Depreciation for the year | (37) | (4,001) | (17) | (4,055) |
| Translation adjustment | 22 | 275 | - | 297 |
| 31 December 2025 | 1,006 | 12,332 | 5 | 13,343 |

(Unit: Thousand Baht)

| | Consolidated financial statements | | | |
|-------------------------------------|-----------------------------------|---|--------------------------------------|-----------|
| | Land | Buildings and building improvements | Office furniture and equipment | Total |
| 1 January 2024 | 36,759 | 559,107 | 1,217 | 597,083 |
| Additions | - | 117,227 | - | 117,227 |
| Leases modification and termination | - | (21,583) | - | (21,583) |
| Depreciation for the year | (1,316) | (139,018) | (483) | (140,817) |
| Classified as assets held for sale | - | (5,460) | - | (5,460) |
| Translation adjustment | (736) | (24,474) | 7 | (25,203) |
| 31 December 2024 | 34,707 | 485,799 | 741 | 521,247 |
| Additions | - | 53,292 | - | 53,292 |
| Leases modification and termination | - | 5,310 | - | 5,310 |
| Depreciation for the year | (1,227) | (131,177) | (562) | (132,966) |
| Translation adjustment | (1,696) | (23,753) | (35) | (25,484) |
| 31 December 2025 | 31,784 | 389,471 | 144 | 421,399 |

(Unit: Thousand US Dollar)

| | Separate financial statements | | |
|---------------------------|-------------------------------------|--------------------------------|-------|
| | Buildings and building improvements | Office furniture and equipment | Total |
| 1 January 2024 | 317 | 35 | 352 |
| Depreciation for the year | (296) | (13) | (309) |
| 31 December 2024 | 21 | 22 | 43 |
| Additions | 667 | - | 667 |
| Depreciation for the year | (327) | (17) | (344) |
| 31 December 2025 | 361 | 5 | 366 |

(Unit: Thousand Baht)

| | Separate financial statements | | |
|---------------------------|-------------------------------------|--------------------------------|----------|
| | Buildings and building improvements | Office furniture and equipment | Total |
| 1 January 2024 | 10,826 | 1,218 | 12,044 |
| Depreciation for the year | (10,348) | (483) | (10,831) |
| Translation adjustment | 252 | 7 | 259 |
| 31 December 2024 | 730 | 742 | 1,472 |
| Additions | 22,612 | - | 22,612 |
| Depreciation for the year | (10,734) | (562) | (11,296) |
| Translation adjustment | (1,188) | (36) | (1,224) |
| 31 December 2025 | 11,420 | 144 | 11,564 |

17.2 Lease liabilities

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|-----------------------------------|---------|-----------------------------------|-----------|
| | Consolidated financial statements | | Consolidated financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Lease payments | 15,960 | 17,874 | 504,055 | 607,497 |
| Less: Deferred interest expenses | (2,512) | (2,954) | (79,338) | (100,389) |
| Total | 13,448 | 14,920 | 424,717 | 507,108 |
| Less: Portion due within one year | (2,721) | (2,905) | (85,923) | (98,752) |
| Lease liabilities - net of current portion | 10,727 | 12,015 | 338,794 | 408,356 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|-------------------------------|------|-------------------------------|---------|
| | Separate financial statements | | Separate financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Lease payments | 425 | 50 | 13,413 | 1,702 |
| Less: Deferred interest expenses | (12) | (1) | (367) | (33) |
| Total | 413 | 49 | 13,046 | 1,669 |
| Less: Portion due within one year | (377) | (49) | (11,897) | (1,669) |
| Lease liabilities - net of current portion | 36 | - | 1,149 | - |

Movements of lease liabilities account during the years ended 31 December 2025 and 2024 are summarised below:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------|-----------------------|-----------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Balance at beginning of year | 14,920 | 16,915 | 507,108 | 578,885 |
| Additions | 1,602 | 3,447 | 53,292 | 117,227 |
| Classified as liabilities held for sale | - | (161) | - | (5,460) |
| Leases modification and termination | 176 | (863) | 5,752 | (28,448) |
| Accretion of interest | 994 | 897 | 32,633 | 31,405 |
| Repayments | (4,613) | (4,569) | (151,264) | (160,971) |
| Translation adjustment | 369 | (746) | (22,804) | (25,530) |
| Balance at end of year | 13,448 | 14,920 | 424,717 | 507,108 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|------------------------------|----------------------------|-------|-----------------------|----------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Balance at beginning of year | 49 | 366 | 1,669 | 12,525 |
| Additions | 667 | - | 22,612 | - |
| Accretion of interest | 29 | 6 | 938 | 241 |
| Repayments | (384) | (315) | (12,583) | (11,076) |
| Translation adjustment | 52 | (8) | 410 | (21) |
| Balance at end of year | 413 | 49 | 13,046 | 1,669 |

A maturity analysis of lease payments is disclosed in Note 34 under the liquidity risk.

17.3 Expenses relating to leases that were recognised in profit or loss

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|-------|-----------------------|---------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Depreciation expense of right-of-use assets | 4,055 | 4,007 | 132,966 | 140,817 |
| Interest expense on lease liabilities | 994 | 897 | 32,633 | 31,405 |
| Expenses relating to short-term leases | 1,357 | 1,788 | 44,461 | 62,603 |
| Expenses relating to leases of low-value assets | 87 | 65 | 2,863 | 2,204 |
| Expenses relating to variable lease payments that do not depend on an index or a rate | 519 | 455 | 17,319 | 16,021 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|------|-----------------------|--------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Depreciation expense of right-of-use assets | 344 | 309 | 11,296 | 10,831 |
| Interest expense on lease liabilities | 29 | 6 | 938 | 241 |
| Expenses relating to short-term leases | 6 | 20 | 193 | 705 |

The Group has lease contracts for parking space and photocopiers that contain variable payments based on number of parked cars and used papers, respectively. The lease term is between 1 and 5 years.

17.4 Others

The Group had total cash outflows for leases for the year ended 31 December 2025 of Baht 215 million (USD 6.6 million) (Separate financial statements: Baht 13 million (USD 0.4 million)) (2024: Baht 242 million (USD 6.9 million) (Separate financial statements: Baht 12 million (USD 0.4 million))), including the cash outflow related to lease payments, short-term leases, leases of low-value assets and variable lease payments that do not depend on an index or a rate. The future cash outflows relating to leases that have not yet commenced are disclosed in Note 34.

18. 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 were repayable within 6 months, and carry interest rates of 1.96% - 5.05 % per annum (2024: 3.00% - 5.64% per annum).

19. Trade and other current payables

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|-----------|-----------------------|------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Trade payable - related parties (Note 8) | 243,418 | 232,167 | 7,687,772 | 7,890,872 |
| Trade payable - unrelated parties | 563,590 | 573,162 | 17,799,620 | 19,480,556 |
| Advances received from related parties (Note 8) | 3,024 | 7,414 | 95,503 | 252,002 |
| Accrued interest expenses | 2,136 | 3,262 | 67,449 | 110,868 |
| Accrued expenses | 48,867 | 133,386 | 1,543,346 | 4,533,534 |
| Other current payables | 80,448 | 113,404 | 2,540,754 | 3,854,287 |
| Total trade and other current payables | 941,483 | 1,062,795 | 29,734,444 | 36,122,119 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|----------------|-----------------------|-------------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Trade payable - related parties (Note 8) | 270,038 | 251,046 | 8,528,490 | 8,532,506 |
| Trade payable - unrelated parties | 441,746 | 357,233 | 13,951,477 | 12,141,594 |
| Advances received from related parties (Note 8) | 18,785 | 16,856 | 593,263 | 572,901 |
| Accrued interest expenses | 1,043 | 2,067 | 32,949 | 70,224 |
| Accrued expenses | 17,593 | 13,999 | 555,631 | 475,746 |
| Other current payables | 64,603 | 82,393 | 2,040,331 | 2,800,428 |
| Total trade and other current payables | 813,808 | 723,594 | 25,702,141 | 24,593,399 |

20. Other current liabilities

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------------|-----------------------|------------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Advances received from customers | | | | |
| for purchase of raw materials and molds | 1,834 | 13,640 | 57,916 | 463,601 |
| Money received from customers | | | | |
| pending for clearance | 5,112 | 5,368 | 161,441 | 182,435 |
| Value added tax payable | 85 | 134 | 2,696 | 4,543 |
| Others | 11,197 | 11,027 | 353,625 | 374,806 |
| Total | 18,228 | 30,169 | 575,678 | 1,025,385 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|-------------------------------|----------------------------|--------------|-----------------------|----------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Money received from customers | | | | |
| pending for clearance | 821 | 2,444 | 25,916 | 83,058 |
| Others | 607 | 515 | 19,183 | 17,509 |
| Total | 1,428 | 2,959 | 45,099 | 100,567 |

21. Long-term loans

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------|-----------------------|------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Long-term loans from financial institutions | 226,343 | 352,157 | 7,148,490 | 11,969,082 |
| Less: Deferred financial fee | (404) | (749) | (12,773) | (25,471) |
| Long-term loans, net | 225,939 | 351,408 | 7,135,717 | 11,943,611 |
| Less: Current portion | (88,745) | - | (2,802,781) | - |
| Long-term loans, net of current portion | 137,194 | 351,408 | 4,332,936 | 11,943,611 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------|-----------------------|-----------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Long-term loans from financial institutions | 88,886 | 214,829 | 2,807,245 | 7,301,561 |
| Less: Deferred financial fee | (141) | (311) | (4,464) | (10,568) |
| Long-term loans, net | 88,745 | 214,518 | 2,802,781 | 7,290,993 |
| Less: Current portion | (88,745) | - | (2,802,781) | - |
| Long-term loans, net of current portion | - | 214,518 | - | 7,290,993 |

Movements of the long-term loans account during the years ended 31 December 2025 and 2024 are summarised below:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|------------------------|----------------------------|-----------|-----------------------|-------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Beginning balance | 352,157 | 420,000 | 11,969,082 | 14,373,786 |
| Additional borrowings | 523,587 | 142,175 | 17,317,829 | 4,834,779 |
| Repayments | (649,401) | (210,018) | (21,335,902) | (7,583,058) |
| Translation adjustment | - | - | (802,519) | 343,575 |
| Ending balance | 226,343 | 352,157 | 7,148,490 | 11,969,082 |

The Company and Cal-Comp Electronics & Communications Co., Ltd., its subsidiary (Co-Borrowers), entered into 4-year syndicated loan agreement with financial institutions for a credit facility of USD 260 million and will be due in 2027. The purpose of the loan is to repay existing debts and to increase the working capital to support business operations. The loan carries interest at the reference rate as stipulated in the agreement plus margin.

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|------------------------|----------------------------|----------------|-----------------------|------------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Beginning balance | 214,829 | 420,000 | 7,301,561 | 14,373,786 |
| Repayments | (125,943) | (205,171) | (4,085,602) | (7,418,232) |
| Translation adjustment | - | - | (408,714) | 346,007 |
| Ending balance | <u>88,886</u> | <u>214,829</u> | <u>2,807,245</u> | <u>7,301,561</u> |

The Company entered into 4-year syndicated loan agreement with financial institutions for a credit facility of USD 420 million and will be due in November 2026.

The above loan agreement contains covenants as specified in the loan agreement that, among other things, requires the Group to maintain certain current ratio, financial debt ratio and tangible net worth according to the agreement. 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. The covenants are tested annually and the Group has no indication that it will have difficulty complying with these covenants within the twelve months after the reporting period.

As at 31 December 2025, the long-term credit facilities of the Group which had not yet been drawn down amounted to Baht 8,011 million (USD 254 million) (2024: Baht 7,946 million (USD 234 million)).

22. Non-current provision for employee benefits

Non-current provision for employee benefits, which represents compensation payable to employees after their retirements, is as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|--------------|-----------------------|----------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Defined benefit obligation at beginning of year | 18,350 | 17,713 | 623,671 | 606,200 |
| Fair value of plan assets at beginning of year | (10,495) | (11,139) | (356,694) | (381,212) |
| Non-current provision for employee benefits at beginning of year | 7,855 | 6,574 | 266,977 | 224,988 |
| Included in profit or loss: | | | | |
| Current service cost | 1,514 | 1,396 | 49,658 | 47,695 |
| Interest cost | 469 | 426 | 15,293 | 14,875 |
| Included in other comprehensive income: | | | | |
| Remeasurement loss arising from | | | | |
| Financial assumptions changes | 810 | 688 | 25,968 | 23,395 |
| Experience adjustments | 480 | 155 | 15,408 | 5,271 |
| Benefits paid during the year | (588) | (1,513) | (18,912) | (49,766) |
| Translation adjustment | 338 | (515) | (36,088) | (23,999) |
| Defined benefit obligation at end of year | 10,878 | 7,211 | 318,304 | 242,459 |
| Decrease (increase) in fair value of plan assets | (844) | 644 | (1,405) | 24,518 |
| Non-current provision for employee benefits at end of year | <u>10,034</u> | <u>7,855</u> | <u>316,899</u> | <u>266,977</u> |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------------|-----------------------|----------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Non-current provision for employee benefits | | | | |
| at beginning of year | 10,504 | 8,873 | 357,022 | 303,651 |
| Included in profit or loss: | | | | |
| Current service cost | 1,145 | 863 | 37,537 | 30,332 |
| Interest cost | 301 | 281 | 9,863 | 9,931 |
| Included in other comprehensive income: | | | | |
| Remeasurement loss arising from | | | | |
| Financial assumptions changes | 539 | 718 | 17,257 | 24,412 |
| Experience adjustments | 197 | (117) | 6,337 | (3,969) |
| Benefits paid during the year | (59) | (114) | (1,942) | (4,051) |
| Translation adjustment | - | - | (27,270) | (3,284) |
| Non-current provision for employee benefits at end of year | 12,627 | 10,504 | 398,804 | 357,022 |

The change in the fair value of plan assets is as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------------|-----------------------|----------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Fair value of plan assets at beginning of year | 10,495 | 11,139 | 356,694 | 381,212 |
| Expected return | 171 | 136 | 5,472 | 4,619 |
| Benefits paid during the year | (335) | (1,278) | (10,747) | (43,479) |
| Remeasurement gain | 765 | 937 | 24,565 | 31,869 |
| Translation adjustment | 243 | (439) | (17,885) | (17,527) |
| Fair value of plan assets at end of year | 11,339 | 10,495 | 358,099 | 356,694 |

The above plan assets of an oversea subsidiary is a deposit at an oversea financial institution.

The Group expects to pay Baht 15 million (USD 0.5 million) of long-term employee benefits during the next year (Separate financial statements: Baht 15 million (USD 0.5 million)) (2024: Baht 10 million (USD 0.3 million) (Separate financial statements: Baht 10 million (USD 0.3 million))).

As at 31 December 2025, the weighted average duration of the liabilities for long-term employee benefit was 8 - 21 years (Separate financial statements: 20 years) (2024: 9 - 22 years (Separate financial statements: 20 years)).

Significant actuarial assumptions are summarised below:

| | Consolidated financial statements | | Separate financial statements | |
|----------------------|-----------------------------------|---------------|-------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| | (% per annum) | (% per annum) | (% per annum) | (% per annum) |
| Discount rate | 1.3 - 9.5 | 1.6 - 10.0 | 2.5 | 2.8 |
| Salary increase rate | 3.0 - 12.0 | 3.0 - 8.5 | 5.0 | 5.0 |

The result of sensitivity analysis for significant assumptions that affect the present value of the long-term employee benefit obligation as at 31 December 2025 and 2024 are summarised below:

(Unit: Million US Dollar)

| | Consolidated financial statements | | | |
|----------------------|-----------------------------------|---------------|---------------|---------------|
| | 2025 | | 2024 | |
| | Increase 0.5% | Decrease 0.5% | Increase 0.5% | Decrease 0.5% |
| Discount rate | (1) | 2 | (1) | 1 |
| | Increase 1.0% | Decrease 1.0% | Increase 1.0% | Decrease 1.0% |
| Salary increase rate | 3 | (2) | 2 | (2) |

(Unit: Million Baht)

| | Consolidated financial statements | | | |
|----------------------|-----------------------------------|---------------|---------------|---------------|
| | 2025 | | 2024 | |
| | Increase 0.5% | Decrease 0.5% | Increase 0.5% | Decrease 0.5% |
| Discount rate | (45) | 50 | (39) | 42 |
| | Increase 1.0% | Decrease 1.0% | Increase 1.0% | Decrease 1.0% |
| Salary increase rate | 87 | (75) | 76 | (65) |

(Unit: Million US Dollar)

| | Separate financial statements | | | |
|----------------------|-------------------------------|---------------|---------------|---------------|
| | 2025 | | 2024 | |
| | Increase 0.5% | Decrease 0.5% | Increase 0.5% | Decrease 0.5% |
| Discount rate | (1) | 1 | (1) | 1 |
| | Increase 1.0% | Decrease 1.0% | Increase 1.0% | Decrease 1.0% |
| Salary increase rate | 2 | (2) | 2 | (1) |

(Unit: Million Baht)

| | Separate financial statements | | | |
|----------------------|-------------------------------|---------------|---------------|---------------|
| | 2025 | | 2024 | |
| | Increase 0.5% | Decrease 0.5% | Increase 0.5% | Decrease 0.5% |
| Discount rate | (27) | 30 | (23) | 25 |
| | Increase 1.0% | Decrease 1.0% | Increase 1.0% | Decrease 1.0% |
| Salary increase rate | 61 | (51) | 51 | (43) |

23. Statutory reserve

Pursuant to Section 116 of the Public Limited Companies Act B.E. 2535, the Company is required to set aside a statutory reserve at least 5 percent of its net profit after deducting accumulated deficit brought forward (if any), until the reserve reaches 10 percent of the registered capital. The statutory reserve is not available for dividend distribution. At present, the statutory reserve has fully been set aside.

24. Finance cost

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|--------|-----------------------|-----------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Interest expenses on borrowings | 22,423 | 29,872 | 732,951 | 1,047,658 |
| Interest expenses on lease liabilities | 994 | 897 | 32,633 | 31,405 |
| Bank charges and others | 861 | 1,578 | 28,609 | 56,480 |
| Total | 24,278 | 32,347 | 794,193 | 1,135,543 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|--------|-----------------------|---------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Interest expenses on borrowings | 14,306 | 20,855 | 467,108 | 732,650 |
| Interest expenses on lease liabilities | 29 | 6 | 938 | 241 |
| Bank charges and others | 565 | 1,408 | 18,481 | 50,739 |
| Total | 14,900 | 22,269 | 486,527 | 783,630 |

25. Expenses by nature

Significant expenses classified by nature are as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|-----------|-----------------------|-------------|
| | Consolidated | | Consolidated | |
| | financial statements* | | financial statements* | |
| | 2025 | 2024 | 2025 | 2024 |
| Salaries and wages and other | | | | |
| employee benefits | 327,262 | 310,615 | 10,734,382 | 10,814,345 |
| Depreciation | 63,479 | 70,951 | 2,082,938 | 2,499,720 |
| Raw materials and consumables used | 3,464,148 | 3,708,495 | 113,624,017 | 129,205,055 |
| Changes in inventories of finished goods | | | | |
| and work in process | (7,456) | (4,910) | (244,614) | (167,001) |
| Research and development expenses | 36,860 | 36,072 | 1,115,688 | 1,248,285 |

* Expenses before elimination from the consolidated financial statements

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|-----------|-----------------------|-------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Salaries and wages and other employee benefits | 189,764 | 151,191 | 6,210,594 | 5,262,488 |
| Depreciation | 38,243 | 38,733 | 1,254,041 | 1,364,628 |
| Raw materials and consumables used | 3,165,236 | 3,043,469 | 103,645,815 | 106,051,765 |
| Changes in inventories of finished goods | (5,707) | (8,730) | (187,209) | (296,927) |
| Research and development expenses | 36,073 | 36,072 | 1,186,630 | 1,248,285 |

26. Income tax/deferred tax assets (liabilities)

Income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on the taxable profits from the non-promoted activities determined in accordance with tax legislation. Income tax of the overseas subsidiaries is provided for in the accounts based on the taxable profits determined in accordance with tax legislation of their countries.

Income tax expenses for the years ended 31 December 2025 and 2024 are made up as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|---------------|-----------------------|----------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Current income tax: | | | | |
| Current income tax charge | 9,256 | 6,184 | 303,445 | 215,137 |
| Income tax adjustment of prior year | 13 | - | 433 | - |
| Top-up tax | 1,901 | - | 62,346 | - |
| Deferred tax: | | | | |
| Relating to origination and reversal of temporary differences | 744 | 5,032 | 24,258 | 180,276 |
| Income tax expenses reported in profit or loss | 11,914 | 11,216 | 390,482 | 395,413 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|------------|-----------------------|---------------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Current income tax: | | | | |
| Current income tax charge | - | 643 | - | 22,842 |
| Income tax adjustment of prior year | 13 | - | 433 | - |
| Top-up tax | 1,690 | - | 55,796 | - |
| Deferred tax: | | | | |
| Relating to origination and reversal of temporary differences | 1 | 118 | 32 | 4,229 |
| Income tax expenses reported in profit or loss | 1,704 | 761 | 56,261 | 27,071 |

The amounts of income tax relating to each component of other comprehensive income for the years ended 31 December 2025 and 2024 are as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|-------|---------------------------|---------|
| | Consolidated and separate | | Consolidated and separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Deferred tax related to remeasurement gain on defined benefit plans | (92) | (104) | (2,941) | (3,471) |
| Total | (92) | (104) | (2,941) | (3,471) |

The reconciliation between accounting profit and income tax expenses is shown below.

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|--|---------------------------|----------|----------------------|----------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Accounting profit before tax | 73.4 | 84.0 | 2,411 | 2,958 |
| Applicable tax rate | 17 - 30% | 17 - 30% | 17 - 30% | 17 - 30% |
| Accounting profit before tax multiplied by income tax rate | 13.8 | 20.6 | 452 | 724 |
| Top-up tax | 1.9 | - | 62 | - |
| Effect of promotional privileges (Note 27) | (10.7) | (4.2) | (351) | (149) |
| Unrecognised temporary differences and unused tax losses | 4.9 | 0.5 | 160 | 19 |
| Others | 2.0 | (5.7) | 67 | (199) |
| Income tax expenses reported in profit or loss | 11.9 | 11.2 | 390 | 395 |

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|--|---------------------------|-------|----------------------|-------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Accounting profit before tax | 63.9 | 74.7 | 2,101 | 2,630 |
| Applicable tax rate | 20% | 20% | 20% | 20% |
| Accounting profit before tax multiplied | | | | |
| by income tax rate | 12.8 | 14.9 | 420 | 526 |
| Top-up tax | 1.7 | - | 56 | - |
| Effect of promotional privileges (Note 27) | (10.7) | (4.2) | (351) | (149) |
| Unrecognised temporary differences | | | | |
| and unused tax losses | (2.1) | (9.9) | (69) | (350) |
| Income tax expenses reported in profit or loss | 1.7 | 0.8 | 56 | 27 |

The components of deferred tax assets and deferred tax liabilities are as follows:

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|--|----------------------------|-------|-----------------------|---------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Deferred tax assets | | | | |
| Allowance for expected credit losses | 3 | 5 | 95 | 155 |
| Allowance for diminution in value of inventories | 112 | 112 | 3,544 | 3,814 |
| Unrealised fair value loss on investments | 960 | 960 | 30,334 | 32,644 |
| Loss on investment in subsidiary | 1,870 | 1,794 | 59,044 | 60,974 |
| Unrealised loss on exchange | 72 | 548 | 2,260 | 18,616 |
| Accumulated depreciation - machinery | 411 | 360 | 12,972 | 12,227 |
| Non-current provision for employee benefits | 349 | 360 | 11,038 | 12,247 |
| Unused tax losses | 175 | 986 | 5,524 | 33,508 |
| Others | 2,240 | 598 | 70,756 | 20,323 |
| Total | 6,192 | 5,723 | 195,567 | 194,508 |
| Deferred tax liabilities | | | | |
| Remeasurement gain | 1,358 | 1,256 | 42,905 | 42,718 |
| Unrealised gain on exchange | 723 | - | 22,842 | - |
| Accumulated depreciation - machinery | 5 | - | 151 | - |
| Others | 2,403 | 1,928 | 75,899 | 65,522 |
| Total | 4,489 | 3,184 | 141,797 | 108,240 |
| Deferred tax - net | 1,703 | 2,539 | 53,770 | 86,268 |

Reflected in the statements of financial position as follows:

| | | | | |
|--------------------------|-------|---------|----------|----------|
| Deferred tax assets | 2,254 | 4,760 | 71,172 | 161,770 |
| Deferred tax liabilities | (551) | (2,221) | (17,402) | (75,502) |
| Deferred tax - net | 1,703 | 2,539 | 53,770 | 86,268 |

| | (Unit: Thousand US Dollar) | | (Unit: Thousand Baht) | |
|---|----------------------------|------|-----------------------|--------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| Deferred tax assets | | | | |
| Allowance for expected credit losses | 3 | 6 | 95 | 155 |
| Unrealised fair value loss on investments | 960 | 960 | 30,334 | 32,644 |
| Accumulated depreciation - Machinery | 1 | 1 | 43 | 48 |
| Non-current provision for employee benefits | 16 | 15 | 495 | 523 |
| Total | 980 | 982 | 30,967 | 33,370 |
| Deferred tax liabilities | | | | |
| Remeasurement gain | 4 | 6 | 128 | 187 |
| Others | - | - | 7 | 17 |
| Total | 4 | 6 | 135 | 204 |
| Deferred tax - net | 976 | 976 | 30,832 | 33,166 |
| Reflected in the statements of financial position as follows: | | | | |
| Deferred tax assets | 976 | 976 | 30,832 | 33,166 |
| Deferred tax liabilities | - | - | - | - |
| Deferred tax - net | 976 | 976 | 30,832 | 33,166 |

As at 31 December 2025, the Group has deductible temporary differences and unused tax losses totaling Baht 14,873 million (USD 471 million) (Separate financial statements: Baht 12,379 million (USD 391 million)) (2024: Baht 17,456 million (USD 514 million) (Separate financial statements: Baht 14,944 million (USD 440 million))), on which deferred tax assets have not been recognised as the Group believes future taxable profits may not be sufficient to allow utilising the temporary differences and unused tax losses.

Details of expiry date of unused tax losses are summarised as below:

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|------------------|---------------------------|-----------|----------------------|--------------|
| | Consolidated | | Consolidated | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| 31 December 2025 | - | 9 | - | 288 |
| 31 December 2026 | 2 | 2 | 72 | 47 |
| 31 December 2027 | 9 | 9 | 293 | 308 |
| 31 December 2028 | 17 | 15 | 544 | 526 |
| 31 December 2029 | 3 | 2 | 89 | 69 |
| 31 December 2030 | 32 | - | 1,026 | - |
| 31 December 2034 | 7 | 7 | 206 | 222 |
| 31 December 2037 | 8 | 8 | 265 | 285 |
| 31 December 2038 | 3 | 3 | 102 | 110 |
| 31 December 2043 | 4 | 3 | 119 | 116 |
| 31 December 2044 | 7 | - | 213 | - |
| 31 December 2045 | 4 | - | 116 | - |
| Total | <u>96</u> | <u>58</u> | <u>3,045</u> | <u>1,971</u> |

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|------------------|---------------------------|----------|----------------------|----------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| 31 December 2030 | <u>32</u> | <u>-</u> | <u>1,026</u> | <u>-</u> |
| Total | <u>32</u> | <u>-</u> | <u>1,026</u> | <u>-</u> |

In addition, its subsidiary in Singapore have unused tax losses with no expiry date amounting to Baht 202 million (USD 6 million) (2024: Baht 537 million (USD 16 million)). This subsidiary is able to utilise the tax losses until they are fully utilised.

As at 31 December 2025, the total amount of temporary difference associated with investments in subsidiaries and associate, for which deferred tax liabilities have not been recognised, is Baht 5,843 million (USD 185 million) (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). Accordingly, the Group has applied the mandatory exception requiring that entities shall neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two Income taxes. 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 operations in Thailand.

27. Promotional privileges

The Company has received promotional privileges from the Board of Investment, for the manufacture of electronics and electronics equipment. Under certain significant conditions, the significant privileges of the Company are summarised as follows:

| Details | | | | |
|---|----------------------|---------------------|---------------------|---------------------|
| 1. Certificate No. | 60-0584-0-00-1-0 | 65-0263-1-00-1-0 | 65-0448-1-00-1-0 | 66-1172-1-00-1-0 |
| 2. The significant privileges are | | | | |
| 2.1 Exemption of corporate income tax for profit from promotional privileges and exemption of income tax on dividends paid from the income of the operations throughout the period in which the corporate income tax is exempted. | 8 years | 5 years | 5 years | 5 years |
| 2.2 Exemption of import duty on machinery as approved by the board. | Granted | Granted | Granted | Granted |
| 2.3 Exemption of import duty on raw materials and significant supplies used in export production for a period of (year) from the first import date. | Granted (5 years) | Granted (1 year) | Granted (1 year) | Granted (1 year) |
| 3. Date of first earning operating income | 2 Jan 2020 | 9 Jan 2024 | 2 Jan 2023 | 3 Jan 2024 |

The Company's operating revenues for the years ended 31 December 2025 and 2024, divided between promoted and non-promoted operations, are summarised below.

(Unit: Million US Dollar)

| | Promoted operations | | Non-promoted operations | | Total | |
|----------------|---------------------|--------------|-------------------------|-----------|--------------|--------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Sales | | | | | | |
| Domestic sales | 852 | 205 | - | 1 | 852 | 206 |
| Export sales | 2,798 | 3,130 | 16 | 15 | 2,814 | 3,145 |
| Total sales | <u>3,650</u> | <u>3,335</u> | <u>16</u> | <u>16</u> | <u>3,666</u> | <u>3,351</u> |

(Unit: Million Baht)

| | Promoted operations | | Non-promoted operations | | Total | |
|----------------|---------------------|---------|-------------------------|------|---------|---------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | Sales | | | | | |
| Domestic sales | 27,932 | 6,976 | 4 | 15 | 27,936 | 6,991 |
| Export sales | 91,582 | 109,882 | 544 | 537 | 92,126 | 110,419 |
| Total sales | 119,514 | 116,858 | 548 | 552 | 120,062 | 117,410 |

28. Earnings per share

Basic earnings per share is calculated by dividing profit for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares issued during the year.

The following tables set forth the computation of basic earnings per share:

| | Consolidated and separate financial statements | | | | | |
|--|--|----------------------|--|-------------------|--------------------|-------------|
| | Profit for the year | | Weighted average number of ordinary shares | | Earnings per share | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | (Thousand US Dollar) | (Thousand US Dollar) | (Thousand shares) | (Thousand shares) | (US Dollar) | (US Dollar) |
| Basic earnings per shares | | | | | | |
| Profit attributable to equity holders of the Company | 62,201 | 73,945 | 10,450,003 | 10,450,003 | 0.0060 | 0.0071 |

| | Consolidated and separate financial statements | | | | | |
|--|--|-----------------|--|-------------------|--------------------|--------|
| | Profit for the year | | Weighted average number of ordinary shares | | Earnings per share | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | (Thousand Baht) | (Thousand Baht) | (Thousand shares) | (Thousand shares) | (Baht) | (Baht) |
| Basic earnings per shares | | | | | | |
| Profit attributable to equity holders of the Company | 2,044,368 | 2,602,720 | 10,450,003 | 10,450,003 | 0.20 | 0.25 |

29. Segment information

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segments and assess its performance.

For management purposes, the Group is organised into business units based on its products and service and have three reportable segments which are computer peripheral, telecommunication products, and service income.

No operating segments have been aggregated to form the above reportable operating segments.

The chief operating decision maker monitors the operating results of the business units separately for the purpose of making decisions about resource allocation and assessing performance. Segment performance is measured based on operating profit or loss on a basis consistent with that used to measure operating profit or loss in the financial statements.

The basis of accounting for any transactions between reportable segments is consistent with that for third party transactions.

The following tables present revenue and profit information regarding the Group's operating segments for the years ended 31 December 2025 and 2024, respectively.

(Unit: Million US Dollar)

| | For the year ended 31 December 2025 | | | | | Consolidated financial statements |
|--|-------------------------------------|-------------------------------|-------------------|---------------------------------|--------------|---|
| | Computer peripheral | Telecommunication products | Service income | Total reportable segments | Eliminations | |
| Revenues | | | | | | |
| Revenues from external customers | 1,907 | 317 | 10 | 2,234 | - | 2,234 |
| Inter-segment revenues | 2,604 | 238 | 31 | 2,873 | (877) | 1,996 |
| Total revenues from contracts with customers | 4,511 | 555 | 41 | 5,107 | (877) | 4,230 |
| Segment profit | 171 | 26 | 1 | 198 | - | 198 |
| Finance income | | | | | | 11 |
| Other income | | | | | | 8 |
| Reversal of allowance for reduction of inventories to net realisable value | | | | | | 6 |
| Depreciation | | | | | | (6) |
| Administrative expenses | | | | | | (136) |
| Loss on financial assets | | | | | | (3) |
| Gain on derivative instruments | | | | | | 17 |
| Share of gain from investments in associates | | | | | | 2 |
| Finance cost | | | | | | (24) |
| Profit before income tax expenses | | | | | | 73 |
| Income tax expenses | | | | | | (12) |
| Profit for the year | | | | | | 61 |

(Unit: Million Baht)

For the year ended 31 December 2025

| | Computer peripheral | Telecommunication products | Service income | Total reportable segments | Eliminations | Consolidated financial statements |
|--|------------------------|-------------------------------|-------------------|---------------------------------|-----------------|---|
| Revenues | | | | | | |
| Revenues from external customers | 62,573 | 10,363 | 339 | 73,275 | - | 73,275 |
| Inter-segment revenues | 85,362 | 7,779 | 1,034 | 94,175 | (28,815) | 65,360 |
| Total revenues from contracts with customers | 147,935 | 18,142 | 1,373 | 167,450 | (28,815) | 138,635 |
| Segment profit | 5,603 | 850 | 29 | 6,482 | - | 6,482 |
| Finance income | | | | | | 352 |
| Other income | | | | | | 253 |
| Reversal of allowance for reduction of inventories to net realisable value | | | | | | 208 |
| Depreciation | | | | | | (202) |
| Administrative expenses | | | | | | (4,407) |
| Loss on financial assets | | | | | | (105) |
| Gain on derivative instruments | | | | | | 559 |
| Share of gain from investments in associates | | | | | | 65 |
| Finance cost | | | | | | (794) |
| Profit before income tax expenses | | | | | | 2,411 |
| Income tax expenses | | | | | | (391) |
| Profit for the year | | | | | | 2,020 |

(Unit: Million US Dollar)

For the year ended 31 December 2024

| | Computer peripheral | Telecommunication products | Service income | Total reportable segments | Eliminations | Consolidated financial statements |
|--|------------------------|-------------------------------|-------------------|---------------------------------|----------------|---|
| Revenues | | | | | | |
| Revenues from external customers | 1,926 | 423 | 13 | 2,362 | - | 2,362 |
| Inter-segment revenues | 2,612 | 232 | 36 | 2,880 | (1,042) | 1,838 |
| Total revenues from contracts with customers | 4,538 | 655 | 49 | 5,242 | (1,042) | 4,200 |
| Segment profit | 174 | 29 | 1 | 204 | - | 204 |
| Finance income | | | | | | 14 |
| Other income | | | | | | 7 |
| Allowance for reduction of inventories to net realisable value | | | | | | (1) |
| Depreciation | | | | | | (8) |
| Administrative expenses | | | | | | (89) |
| Loss on financial assets | | | | | | (4) |
| Loss on derivative instruments | | | | | | (14) |
| Share of gain from investments in associates | | | | | | 7 |
| Finance cost | | | | | | (32) |
| Profit before income tax expenses | | | | | | 84 |
| Income tax expenses | | | | | | (11) |
| Profit for the year | | | | | | 73 |

(Unit: Million Baht)

For the year ended 31 December 2024

| | Computer peripheral | Telecommunication products | Service income | Total reportable segments | Eliminations | Consolidated financial statements |
|--|------------------------|-------------------------------|-------------------|---------------------------------|-----------------|---|
| Revenues | | | | | | |
| Revenues from external customers | 67,769 | 14,851 | 449 | 83,069 | - | 83,069 |
| Inter-segment revenues | 91,557 | 8,123 | 1,268 | 100,948 | (36,654) | 64,294 |
| Total revenues from contracts | | | | | | |
| with customers | 159,326 | 22,974 | 1,717 | 184,017 | (36,654) | 147,363 |
| Segment profit | 6,110 | 1,020 | 23 | 7,153 | - | 7,153 |
| Finance income | | | | | | 483 |
| Other income | | | | | | 257 |
| Allowance for reduction of inventories to net realisable value | | | | | | (32) |
| Depreciation | | | | | | (308) |
| Administrative expenses | | | | | | (3,029) |
| Loss on financial assets | | | | | | (153) |
| Loss on derivative instruments | | | | | | (514) |
| Share of gain from investments in associates | | | | | | 237 |
| Finance cost | | | | | | (1,136) |
| Profit before income tax expenses | | | | | | 2,958 |
| Income tax expenses | | | | | | (395) |
| Profit for the year | | | | | | 2,563 |

Geographic information

Revenue from external customers is based on locations of the Group which are summarised as follow:

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|---------------------------------|---------------------------|--------------|----------------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| Revenue from external customers | | | | |
| Thailand | 3,126 | 2,846 | 102,366 | 99,635 |
| Taiwan | 726 | 891 | 23,870 | 31,344 |
| Brazil | 185 | 273 | 6,058 | 9,645 |
| Philippines | 123 | 125 | 4,036 | 4,377 |
| United States of America | 40 | 43 | 1,317 | 1,525 |
| The People's Republic of China | 5 | 2 | 151 | 77 |
| Others | 25 | 20 | 837 | 760 |
| Total | 4,230 | 4,200 | 138,635 | 147,363 |

Non-current assets other than financial instruments, deferred tax assets, net defined benefit assets and rights arising under insurance contracts are disaggregated based on locations of the assets as follows:

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|--------------------------------|---------------------------|------|----------------------|--------|
| | 2025 | 2024 | 2025 | 2024 |
| Non-current assets | | | | |
| Thailand | 492 | 441 | 15,524 | 14,972 |
| The People's Republic of China | 51 | 47 | 1,610 | 1,582 |
| Brazil | 19 | 12 | 584 | 413 |
| Philippines | 56 | 69 | 1,754 | 2,346 |
| Taiwan | 6 | 3 | 196 | 112 |
| United States of America | 6 | 8 | 191 | 281 |
| Others | 8 | 8 | 253 | 279 |
| Total | 638 | 588 | 20,112 | 19,985 |

Major customers

For the year 2025, the Group had revenue from three major customers amounting to Baht 75,717 million (USD 2,302 million), Baht 28,073 million (USD 856 million), and Baht 24,165 million (USD 737 million) (2024: Baht 57,101 million (USD 1,622 million), Baht 31,792 million (USD 903 million), and Baht 25,712 million (USD 730 million)), arising from sales by the computer peripheral and telecommunication products segments.

30. Provident fund

The Company and its employees have jointly established a provident fund in accordance with the Provident Fund Act B.E. 2530. Both employees and the Company contribute to the fund monthly, at the rate of 2 percent of basic salary. The fund, which is managed by TISCO Securities Company Limited, will be paid to employees upon termination in accordance with the fund rules. The contributions for the year 2025 amounting to Baht 7 million (USD 0.3 million) (2024: Baht 7 million (USD 0.2 million)) were recognised as expense.

31. Dividends

| Dividends | Approved by | Total dividends (Million Baht) | Dividend per share (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 |

32. Commitments and contingent liabilities

32.1 Capital commitments

As at 31 December 2025, the Group had capital commitments of Baht 489 million, USD 13 million, CNY 19 million, PHP 10 million, and JPY 1 million (Separate financial statements: Baht 483 million, USD 2 million, and JPY 1 million), relating to the construction of factory buildings and acquisition of machinery (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)).

32.2 Lease and other service commitments

As at 31 December 2025 and 2024, the Group had future lease payments required under short-term lease and lease of low-value asset 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 | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Payable</u> | | | | |
| Within 1 year | 2.2 | 1.4 | 69 | 47 |

| | (Unit: Million US Dollar) | | (Unit: Million Baht) | |
|----------------|---------------------------|------|----------------------|------|
| | Separate | | Separate | |
| | financial statements | | financial statements | |
| | 2025 | 2024 | 2025 | 2024 |
| <u>Payable</u> | | | | |
| Within 1 year | 1.3 | 0.7 | 42 | 23 |

32.3 Other commitments

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

32.4 Agreements for hire of production of molds

As at 31 December 2025, the Company had outstanding commitments of Baht 5 million and USD 1 million with suppliers in respect of agreements for hire of production of molds (2024: Baht 5 million).

32.5 Guarantees

As at 31 December 2025, the Group had outstanding bank guarantees of Baht 1,131 million, CNY 1 million, MYR 1 million, and BRL 4 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 (2024: Baht 1,127 million, CNY 2 million, MYR 1 million, and BRL 11 million (Separate financial statements: Baht 1,125 million)).

33. Fair value hierarchy

As at 31 December 2025 and 2024, the Group had the assets and liabilities that were measured at fair value using different levels of inputs as follows:

| | (Unit: Thousand US Dollar) | | | |
|---|-----------------------------------|---------|---------|-------|
| | Consolidated financial statements | | | |
| | As at 31 December 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 | - | 1,966 | - | 1,966 |
| Liabilities measured at fair value | | | | |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 686 | - | 686 |

(Unit: Thousand Baht)

| Consolidated financial statements | | | | |
|---|---------|---------|-------|--------|
| As at 31 December 2025 | | | | |
| Level 1 | Level 2 | Level 3 | Total | |
| Assets measured at fair value | | | | |
| Financial assets measured at FVOCI | | | | |
| Equity investments | - | - | 1,028 | 1,028 |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 62,090 | - | 62,090 |
| Liabilities measured at fair value | | | | |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 21,668 | - | 21,668 |

(Unit: Thousand US Dollar)

| Consolidated financial statements | | | | |
|---|---------|---------|-------|-----|
| As at 31 December 2024 | | | | |
| 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 | - | 327 | - | 327 |
| Liabilities measured at fair value | | | | |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 106 | - | 106 |

(Unit: Thousand Baht)

| Consolidated financial statements | | | | |
|---|---------|---------|-------|--------|
| As at 31 December 2024 | | | | |
| Level 1 | Level 2 | Level 3 | Total | |
| Assets measured at fair value | | | | |
| Financial assets measured at FVOCI | | | | |
| Equity investments | - | - | 1,107 | 1,107 |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 11,124 | - | 11,124 |
| Liabilities measured at fair value | | | | |
| Derivatives | | | | |
| Foreign currency forward contracts | - | 3,616 | - | 3,616 |

34. Financial instruments

34.1 Financial risk management objectives and policies

The Group's financial instruments principally comprise cash and cash equivalents, trade and other current receivable, loans, investments, and short-term and long-term loans. The financial risks associated with these financial instruments and how they are managed are described below.

Credit risk

The Group is exposed to credit risk primarily with respect to trade and other current receivable, loans, deposits with banks and financial institutions and other financial instruments. Except for derivatives, the maximum exposure to credit risk is limited to the carrying amounts as stated in the statement of financial position. The Group's maximum exposure relating to derivatives is noted in the liquidity risk topic.

Trade and other current receivables

The Group manages the risk by adopting appropriate credit control policies and procedures and therefore does not expect to incur material financial losses. Outstanding trade and other current receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit.

An impairment analysis is performed at each reporting date to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar credit risks. The calculation reflects the reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, trade and other current receivables are written-off in accordance with the Group's policy.

Financial instruments and cash deposits

The Group manages the credit risk from balances with banks and financial institutions by making investments only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits may be updated throughout the year. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through a counterparty's potential failure to make payments.

The credit risk on debt instruments and derivatives is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Market risk

There are two types of market risk comprising interest rate risk and foreign currency risk. The Group enters into foreign exchange forward contracts to hedge the foreign currency risk arising on the export or import of goods.

Foreign currency risk

The Group's exposure to the foreign currency risk relates primarily to its trading transactions that are denominated in foreign currencies. The Group seeks to reduce this risk by entering into foreign exchange forward contracts when it considers appropriate. Generally, the foreign exchange forward contracts mature within one year.

As at 31 December 2025 and 2024, the balances of financial assets and liabilities denominated in foreign currencies are summarised below.

| Consolidated financial statements | | | |
|-----------------------------------|------------------------|-----------------------|---|
| Foreign currency | As at 31 December 2025 | | Average exchange rate as at 31 December 2025 |
| | Financial assets | Financial liabilities | |
| | (Million) | (Million) | |
| Baht | 1,678 | 5,620 | 0.032 USD per 1 Baht |
| TWD | 83 | 4,893 | 0.032 USD per 1 TWD |
| US Dollar | 5 | 7 | 7.029 CNY per 1 USD |
| US Dollar | 2 | 94 | 5.318 BRL per 1 USD |

| Consolidated financial statements | | | |
|-----------------------------------|------------------------|-----------------------|---|
| Foreign currency | As at 31 December 2024 | | Average exchange rate as at 31 December 2024 |
| | Financial assets | Financial liabilities | |
| | (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 |

| Separate financial statements | | | |
|-------------------------------|------------------------|-----------------------|---|
| Foreign currency | As at 31 December 2025 | | Average exchange rate as at 31 December 2025 |
| | Financial assets | Financial liabilities | |
| | (Million) | (Million) | |
| Baht | 1,666 | 5,101 | 0.032 USD per 1 Baht |

| Separate financial statements | | | |
|-------------------------------|------------------------|-----------------------|---|
| Foreign currency | As at 31 December 2024 | | Average exchange rate as at 31 December 2024 |
| | Financial assets | Financial liabilities | |
| | (Million) | (Million) | |
| Baht | 999 | 5,599 | 0.029 USD per 1 Baht |

Foreign currency sensitivity

The following tables demonstrate the sensitivity of the Group's profit before tax to a reasonably possible change in Baht, TWD and US Dollar exchange rates, with all other variables held constant. The impact on the Group's profit before tax is due to changes in the fair value of monetary assets and liabilities including non-designated foreign currency derivatives as at 31 December 2025 and 2024. The Group's exposure to foreign currency changes for all other currencies is not material.

| Consolidated financial statements | | | | | | |
|-----------------------------------|-----------------------------|---|---|-----------------------------|---|---|
| Currency | 2025 | | | 2024 | | |
| | Change in FX rate (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) | Change in FX rate (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) |
| Baht/ USD | +8 | (10) | (328) | +3 | (5) | (173) |
| Baht/ USD | -8 | 10 | 328 | -3 | 5 | 173 |
| TWD/ USD | - | - | - | +6 | (8) | (290) |
| TWD/ USD | - | - | - | -6 | 8 | 290 |
| US Dollar/ CNY | - | - | - | +3 | 2 | 68 |
| US Dollar/ CNY | - | - | - | -3 | (2) | (72) |
| US Dollar/ BRL | +3 | 3 | 88 | +19 | 17 | 593 |
| US Dollar/ BRL | -3 | (3) | (94) | -19 | (25) | (871) |

| Separate financial statements | | | | | | |
|-------------------------------|-----------------------------|---|---|-----------------------------|---|---|
| Currency | 2025 | | | 2024 | | |
| | Change in FX rate (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) | Change in FX rate (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) |
| Baht/ USD | +8 | (9) | (285) | +3 | (4) | (143) |
| Baht/ USD | -8 | 9 | 285 | -3 | 4 | 143 |

This information is not a forecast or prediction of future market conditions and should be used with care.

Interest rate risk

The Group's exposure to interest rate risk relates primarily to its long-term borrowings. Most of the Group's financial assets and liabilities bear floating interest rates or fixed interest rates which are close to the market rate.

As at 31 December 2025 and 2024, significant financial assets and liabilities classified by type of interest rate are summarised in the table below, with those financial assets and liabilities that carry fixed interest rates further classified based on the maturity date, or the repricing date if this occurs before the maturity date.

(Unit: Million US Dollar)

| As at 31 December 2025 | | | | | | |
|--|--------------|------------------------|----------------------|--------------|-------------------------|--|
| Consolidated financial statements | | | | | | |
| Fixed interest rates | | Floating interest rate | Non-interest bearing | Total | Effective interest rate | (% per annum) |
| Within 1 year | 1 - 5 years | | | | | |
| Financial assets | | | | | | |
| Cash and cash equivalents | 78.5 | - | 152.4 | 1.1 | 232.0 | 0.00 - 12.75 |
| Trade and other current receivables | - | - | - | 891.1 | 891.1 | - |
| Receivable - molds | - | - | - | 18.8 | 18.8 | - |
| Grant receivable - Government | - | - | - | 27.5 | 27.5 | - |
| Restricted bank deposits | - | - | 0.1 | - | 0.1 | 1.38 |
| | <u>78.5</u> | <u>-</u> | <u>152.5</u> | <u>938.5</u> | <u>1,169.5</u> | |
| Financial liabilities | | | | | | |
| Short-term loans from financial institutions | 427.7 | - | - | - | 427.7 | 1.96 - 5.05 |
| Trade and other current payables | - | - | - | 941.5 | 941.5 | - |
| Lease liabilities | 2.7 | 10.7 | - | - | 13.4 | 2.31 - 8.34 |
| Long-term loans from financial institutions | - | - | 225.9 | - | 225.9 | 0.74 + 3 month TAIFX3 rate and TAIBOR rate |
| | <u>430.4</u> | <u>10.7</u> | <u>225.9</u> | <u>941.5</u> | <u>1,608.5</u> | |

(Unit: Million Baht)

| As at 31 December 2025 | | | | | | |
|--|---------------|------------------------|----------------------|---------------|-------------------------|--|
| Consolidated financial statements | | | | | | |
| Fixed interest rates | | Floating interest rate | Non-interest bearing | Total | Effective interest rate | (% per annum) |
| Within 1 year | 1 - 5 years | | | | | |
| Financial assets | | | | | | |
| Cash and cash equivalents | 2,480 | - | 4,813 | 34 | 7,327 | 0.00 - 12.75 |
| Trade and other current receivables | - | - | - | 28,142 | 28,142 | - |
| Receivable - molds | - | - | - | 592 | 592 | - |
| Grant receivable - Government | - | - | - | 869 | 869 | - |
| Restricted bank deposits | - | - | 4 | - | 4 | 1.38 |
| | <u>2,480</u> | <u>-</u> | <u>4,817</u> | <u>29,637</u> | <u>36,934</u> | |
| Financial liabilities | | | | | | |
| Short-term loans from financial institutions | 13,508 | - | - | - | 13,508 | 1.96 - 5.05 |
| Trade and other current payables | - | - | - | 29,734 | 29,734 | - |
| Lease liabilities | 86 | 339 | - | - | 425 | 2.31 - 8.34 |
| Long-term loans from financial institutions | - | - | 7,136 | - | 7,136 | 0.74 + 3 month TAIFX3 rate and TAIBOR rate |
| | <u>13,594</u> | <u>339</u> | <u>7,136</u> | <u>29,734</u> | <u>50,803</u> | |

(Unit: Million US Dollar)

As at 31 December 2024

| Consolidated financial statements | | | | | | |
|---|----------------------|-------------|---------------------------|-----------------------------|----------------|--|
| | Fixed interest rates | | Floating interest rate | Non- interest bearing | Total | Effective interest rate (% per annum) |
| | Within | | | | | |
| | 1 year | 1 - 5 years | | | | |
| Financial assets | | | | | | |
| Cash and cash equivalents | 75.7 | - | 90.1 | 5.8 | 171.6 | 0.00 - 12.29 |
| Fixed deposits | 1.0 | - | - | - | 1.0 | 1.25 - 1.35 |
| Trade and other current receivables | - | - | - | 964.6 | 964.6 | - |
| Receivable - molds | - | - | - | 21.6 | 21.6 | - |
| Grant receivable - Government | - | - | - | 133.3 | 133.3 | - |
| Restricted bank deposits | - | - | 0.1 | - | 0.1 | 1.65 |
| | <u>76.7</u> | <u>-</u> | <u>90.2</u> | <u>1,125.3</u> | <u>1,292.2</u> | |
| Financial liabilities | | | | | | |
| Short-term loans from financial institutions | 173.6 | - | - | - | 173.6 | 3.00 - 5.64 |
| Trade and other current payables | - | - | - | 1,062.8 | 1,062.8 | - |
| Lease liabilities | 2.9 | 12.0 | - | - | 14.9 | 0.29 - 4.00 |
| Long-term loan from related party | - | 19.5 | - | - | 19.5 | 3.25 |
| Long-term loans from financial institutions | - | - | 351.4 | - | 351.4 | 0.74 + 3 month TAIFX3 rate and TAIBOR rate |
| | <u>176.5</u> | <u>31.5</u> | <u>351.4</u> | <u>1,062.8</u> | <u>1,622.2</u> | |

(Unit: Million Baht)

As at 31 December 2024

| Consolidated financial statements | | | | | | |
|---|----------------------|--------------|---------------------------|-----------------------------|---------------|--|
| | Fixed interest rates | | Floating interest rate | Non- interest bearing | Total | Effective interest rate (% per annum) |
| | Within | | | | | |
| | 1 year | 1 - 5 years | | | | |
| Financial assets | | | | | | |
| Cash and cash equivalents | 2,572 | - | 3,063 | 196 | 5,831 | 0.00 - 12.29 |
| Fixed deposits | 35 | - | - | - | 35 | 1.25 - 1.35 |
| Trade and other current receivables | - | - | - | 32,784 | 32,784 | - |
| Receivable - molds | - | - | - | 734 | 734 | - |
| Grant receivable - Government | - | - | - | 4,531 | 4,531 | - |
| Restricted bank deposits | - | - | 4 | - | 4 | 1.65 |
| | <u>2,607</u> | <u>-</u> | <u>3,067</u> | <u>38,245</u> | <u>43,919</u> | |
| Financial liabilities | | | | | | |
| Short-term loans from financial institutions | 5,899 | - | - | - | 5,899 | 3.00 - 5.64 |
| Trade and other current payables | - | - | - | 36,122 | 36,122 | - |
| Lease liabilities | 99 | 408 | - | - | 507 | 0.29 - 4.00 |
| Long-term loan from related party | - | 662 | - | - | 662 | 3.25 |
| Long-term loans from financial institutions | - | - | 11,944 | - | 11,944 | 0.74 + 3 month TAIFX3 rate and TAIBOR rate |
| | <u>5,998</u> | <u>1,070</u> | <u>11,944</u> | <u>36,122</u> | <u>55,134</u> | |

(Unit: Million US Dollar)

| As at 31 December 2025 | | | | | | |
|---|-------------|---------------------------|---------------------|-------|---------|--|
| Separate financial statements | | | | | | |
| Fixed interest rates | | | Non- | | Total | Effective interest rate (% per annum) |
| Within 1 year | 1 - 5 years | Floating interest rate | interest bearing | | | |
| <u>Financial assets</u> | | | | | | |
| Cash and cash equivalents | - | - | 14.3 | - | 14.3 | 0.60 - 0.95 |
| Trade and other current receivables | - | - | - | 794.9 | 794.9 | - |
| Receivable - molds | - | - | - | 16.3 | 16.3 | - |
| | - | - | 14.3 | 811.2 | 825.5 | |
| <u>Financial liabilities</u> | | | | | | |
| Short-term loans from | | | | | | |
| financial institutions | 366.0 | - | - | - | 366.0 | 1.96 - 4.60 |
| Trade and other current payables | - | - | - | 813.8 | 813.8 | - |
| Lease liabilities | 0.4 | - | - | - | 0.4 | 3.19 |
| Long-term loans from financial institutions | - | - | 88.7 | - | 88.7 | 0.74 + 3 month TAIFX3 rate |
| | 366.4 | - | 88.7 | 813.8 | 1,268.9 | |

(Unit: Million Baht)

| As at 31 December 2025 | | | | | | |
|---|-------------|---------------------------|---------------------|--------|--------|--|
| Separate financial statements | | | | | | |
| Fixed interest rates | | | Non- | | Total | Effective interest rate (% per annum) |
| Within 1 year | 1 - 5 years | Floating interest rate | interest bearing | | | |
| <u>Financial assets</u> | | | | | | |
| Cash and cash equivalents | - | - | 452 | - | 452 | 0.60 - 0.95 |
| Trade and other current receivables | - | - | - | 25,106 | 25,106 | - |
| Receivable - molds | - | - | - | 516 | 516 | - |
| | - | - | 452 | 25,622 | 26,074 | |
| <u>Financial liabilities</u> | | | | | | |
| Short-term loans from | | | | | | |
| financial institutions | 11,558 | - | - | - | 11,558 | 1.96 - 4.60 |
| Trade and other current payables | - | - | - | 25,702 | 25,702 | - |
| Lease liabilities | 12 | 1 | - | - | 13 | 3.19 |
| Long-term loans from financial institutions | - | - | 2,803 | - | 2,803 | 0.74 + 3 month TAIFX3 rate |
| | 11,570 | 1 | 2,803 | 25,702 | 40,076 | |

(Unit: Million US Dollar)

| As at 31 December 2024 | | | | | | |
|---|----------------------|-------------|---------------------------|-----------------------------|----------------|---|
| Separate financial statements | | | | | | |
| | Fixed interest rates | | Floating interest rate | Non- interest bearing | Total | Effective interest rate (% per annum) |
| | Within 1 year | 1 - 5 years | | | | |
| <u>Financial assets</u> | | | | | | |
| Cash and cash equivalents | 0.1 | - | 29.4 | - | 29.5 | 0.60 - 0.95 |
| Trade and other current receivables | - | - | - | 740.7 | 740.7 | - |
| Receivable - molds | - | - | - | 14.8 | 14.8 | - |
| | <u>0.1</u> | <u>-</u> | <u>29.4</u> | <u>755.5</u> | <u>785.0</u> | |
| <u>Financial liabilities</u> | | | | | | |
| Short-term loans from financial institutions | 136.4 | - | - | - | 136.4 | 3.00 - 5.54 |
| Trade and other current payables | - | - | - | 723.6 | 723.6 | - |
| Long-term loans from financial institutions | - | - | 214.5 | - | 214.5 | 0.74 + 3 month TAIFX3 rate |
| | <u>136.4</u> | <u>-</u> | <u>214.5</u> | <u>723.6</u> | <u>1,074.5</u> | |

(Unit: Million Baht)

| As at 31 December 2024 | | | | | | |
|---|----------------------|-------------|---------------------------|-----------------------------|---------------|---|
| Separate financial statements | | | | | | |
| | Fixed interest rates | | Floating interest rate | Non- interest bearing | Total | Effective interest rate (% per annum) |
| | Within 1 year | 1 - 5 years | | | | |
| <u>Financial assets</u> | | | | | | |
| Cash and cash equivalents | 5 | - | 999 | - | 1,004 | 0.60 - 0.95 |
| Trade and other current receivables | - | - | - | 25,176 | 25,176 | - |
| Receivable - molds | - | - | - | 502 | 502 | - |
| | <u>5</u> | <u>-</u> | <u>999</u> | <u>25,678</u> | <u>26,682</u> | |
| <u>Financial liabilities</u> | | | | | | |
| Short-term loans from financial institutions | 4,636 | - | - | - | 4,636 | 3.00 - 5.54 |
| Trade and other current payables | - | - | - | 24,593 | 24,593 | - |
| Long-term loans from financial institutions | - | - | 7,291 | - | 7,291 | 0.74 + 3 month TAIFX3 rate |
| | <u>4,636</u> | <u>-</u> | <u>7,291</u> | <u>24,593</u> | <u>36,520</u> | |

Interest rate sensitivity

The following table demonstrates the sensitivity of the Group's profit before tax to a reasonably possible change in interest rates on that portion of floating rate long-term loans affected as at 31 December 2025 and 2024.

| Currency | 2025 | | | 2024 | | |
|-----------|------------------------------|---|---|------------------------------|---|---|
| | Increase/ decrease (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) | Increase/ decrease (%) | Effect on profit before tax (Million US Dollar) | Effect on profit before tax (Million Baht) |
| US Dollar | - | - | - | +1 | (4) | (124) |
| US Dollar | - | - | - | -1 | 4 | 124 |

The above analysis has been prepared assuming that the amounts of the floating rate long-term loans and all other variables remain constant over one year. Moreover, the floating legs of these long-term loans are assumed to not yet have set interest rates. As a result, a change in interest rates affects interest payable for the full 12-month period of the sensitivity calculation. This information is not a forecast or prediction of future market conditions and should be used with care.

Liquidity risk

The Group monitors the risk of a shortage of liquidity through the use of bank loans, trade and other current payables and lease contracts. Approximately 91% of the Group's debt will mature in less than one year at 31 December 2025 (2024: 76%) (Separate financial statements: 100% (2024: 80%)) based on the carrying value of borrowings reflected in the financial statements. The Group has assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. The Group has access to a sufficient variety of sources of funding and debt maturing within 12 months can be rolled over with existing lenders.

The table below summarises the maturity profile of the Group's non-derivative financial liabilities, including interest payables which will be paid in the future in accordance with loan agreements, and derivative financial instruments as at 31 December 2025 and 2024 based on contractual undiscounted cash flows:

(Unit: Thousand US Dollar)

| Consolidated financial statements | | | | |
|--|---------------------|----------------|--------------|------------------|
| As at 31 December 2025 | | | | |
| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 430,479 | - | - | 430,479 |
| Trade and other current payables | 941,483 | - | - | 941,483 |
| Lease liabilities | 3,404 | 10,238 | 2,318 | 15,960 |
| Long-term loans from financial institutions | 92,536 | 137,638 | - | 230,174 |
| Total non-derivatives | 1,467,902 | 147,876 | 2,318 | 1,618,096 |
| Derivatives | | | | |
| Derivative assets: net settled | 1,280 | - | - | 1,280 |
| Total derivatives | 1,280 | - | - | 1,280 |

(Unit: Thousand Baht)

| Consolidated financial statements | | | | |
|--|---------------------|------------------|---------------|-------------------|
| As at 31 December 2025 | | | | |
| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 13,595,616 | - | - | 13,595,616 |
| Trade and other current payables | 29,734,444 | - | - | 29,734,444 |
| Lease liabilities | 107,499 | 323,344 | 73,212 | 504,055 |
| Long-term loans from financial institutions | 2,922,536 | 4,346,949 | - | 7,269,485 |
| Total non-derivatives | 46,360,095 | 4,670,293 | 73,212 | 51,103,600 |
| Derivatives | | | | |
| Derivative assets: net settled | 40,422 | - | - | 40,422 |
| Total derivatives | 40,422 | - | - | 40,422 |

(Unit: Thousand US Dollar)

| Consolidated financial statements | | | | |
|--|---------------------|----------------|--------------|------------------|
| As at 31 December 2024 | | | | |
| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 176,156 | - | - | 176,156 |
| Trade and other current payables | 1,062,795 | - | - | 1,062,795 |
| Lease liabilities | 3,554 | 9,989 | 4,331 | 17,874 |
| Long-term loan from related party | - | 20,690 | - | 20,690 |
| Long-term loans from financial institutions | - | 374,227 | - | 374,227 |
| Total non-derivatives | 1,242,505 | 404,906 | 4,331 | 1,651,742 |
| Derivatives | | | | |
| Derivative assets: net settled | 221 | - | - | 221 |
| Total derivatives | 221 | - | - | 221 |

(Unit: Thousand Baht)

Consolidated financial statements

| | As at 31 December 2024 | | | |
|--|------------------------|-------------------|----------------|-------------------|
| | Less than | 1 - 5 | Over 5 years | Total |
| | 1 year | years | | |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 5,987,155 | - | - | 5,987,155 |
| Trade and other current payables | 36,122,119 | - | - | 36,122,119 |
| Lease liabilities | 120,787 | 339,515 | 147,195 | 607,497 |
| Long-term loan from related party | - | 703,212 | - | 703,212 |
| Long-term loans from financial institutions | - | 12,719,175 | - | 12,719,175 |
| Total non-derivatives | 42,230,061 | 13,761,902 | 147,195 | 56,139,158 |
| Derivatives | | | | |
| Derivative assets: net settled | 7,508 | - | - | 7,508 |
| Total derivatives | 7,508 | - | - | 7,508 |

(Unit: Thousand US Dollar)

Separate financial statements

| | As at 31 December 2025 | | | |
|--|------------------------|-----------|--------------|------------------|
| | Less than | 1 - 5 | Over 5 years | Total |
| | 1 year | years | | |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 368,301 | - | - | 368,301 |
| Trade and other current payables | 813,808 | - | - | 813,808 |
| Lease liabilities | 388 | 37 | - | 425 |
| Long-term loans from financial institutions | 92,536 | - | - | 92,536 |
| Total non-derivatives | 1,275,033 | 37 | - | 1,275,070 |

(Unit: Thousand Baht)

Separate financial statements

| | As at 31 December 2025 | | | |
|--|------------------------|--------------|--------------|-------------------|
| | Less than | 1 - 5 | Over 5 years | Total |
| | 1 year | years | | |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 11,631,873 | - | - | 11,631,873 |
| Trade and other current payables | 25,702,141 | - | - | 25,702,141 |
| Lease liabilities | 12,260 | 1,153 | - | 13,413 |
| Long-term loans from financial institutions | 2,922,536 | - | - | 2,922,536 |
| Total non-derivatives | 40,268,810 | 1,153 | - | 40,269,963 |

(Unit: Thousand US Dollar)

| | Separate financial statements | | | |
|--|-------------------------------|----------------|--------------|------------------|
| | As at 31 December 2024 | | | |
| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 136,719 | - | - | 136,719 |
| Trade and other current payables | 723,594 | - | - | 723,594 |
| Lease liabilities | 50 | - | - | 50 |
| Long-term loans from financial institutions | - | 236,871 | - | 236,871 |
| Total non-derivatives | 860,363 | 236,871 | - | 1,097,234 |

(Unit: Thousand Baht)

| | Separate financial statements | | | |
|--|-------------------------------|------------------|--------------|-------------------|
| | As at 31 December 2024 | | | |
| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
| Non-derivatives | | | | |
| Short-term loans from financial institutions | 4,646,790 | - | - | 4,646,790 |
| Trade and other current payables | 24,593,399 | - | - | 24,593,399 |
| Lease liabilities | 1,702 | - | - | 1,702 |
| Long-term loans from financial institutions | - | 8,050,729 | - | 8,050,729 |
| Total non-derivatives | 29,241,891 | 8,050,729 | - | 37,292,620 |

34.2 Fair values of financial instruments

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

The methods and assumptions used by the Group estimating the fair value of financial instruments are as follows:

- For financial assets and liabilities which have short-term maturities, including cash and cash equivalents, trade and other current receivables, trade and other current payables and short-term loans from financial institutions, the carrying amounts in the statement of financial position approximate their fair value.
- The fair value of debt securities and equity securities are generally derived from quoted market prices or based on generally accepted pricing models when no market price is available.
- The carrying amounts of long-term loans carrying interest at rates approximating the market rate, in the statements of financial position approximates their fair value.

- d) The fair value of derivatives has been determined using a discounted future cash flow model and a valuation model technique. Most of the inputs used for the valuation are observable in the relevant market, such as spot rates of foreign currencies and yield curves of the respective currencies.

During the current year, there were no transfers within the fair value hierarchy.

35. Capital management

The primary objectives of the Group's capital management is to ensure that it has appropriate capital structure, in order to support its business and maximise shareholder value and it meets financial covenants attached to the loan agreements. The Group has complied with these covenants throughout the reporting periods.

As at 31 December 2025, the Group's debt-to-equity ratio was 2.11:1 (2024: 2.20:1) and the Company's was 1.83:1 (2024: 1.64:1).

36. Event after the reporting period

On 26 February 2026, a meeting of the Board of Directors of the Company passed a resolution to propose to the Annual General Meeting of shareholders to be held in April 2026 to adopt a resolution to pay dividend in respect of the operating results for the year 2025, in the total amount of Baht 1,672 million in the amount of Baht 0.16 per share. The Company paid an interim dividend of Baht 0.07 per share, or a total of Baht 731 million, leaving a dividend of Baht 941 million in the amount of Baht 0.09 per share.

Such dividend will be recorded after being approved by the Annual General Meeting of the Company's shareholders.

37. Approval of financial statements

These financial statements were authorised for issue by the Company's Board of Directors on 26 February 2026.