Cal-Comp Electronics (Thailand) Public Company Limited
and its subsidiaries
Review report and consolidated and separate financial information
For the three-month and six-month periods ended 30 June 2026

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Independent Auditor's Report on Review of Interim Financial Information

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

I have reviewed the accompanying consolidated financial information of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the related consolidated statements of income and comprehensive income for the three-month and six-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, which are presented in US Dollar and Baht, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Cal-Comp Electronics (Thailand) Public Company Limited for the same periods (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

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

Conclusion

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

Emphasis of matter

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

Naraya Srisukh

Naraya Srisukh

Certified Public Accountant (Thailand) No. 9188

EY Office Limited

Bangkok: 14 August 2026

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

Statements of financial position

As at 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		192,725	231,982	6,412,005	7,326,594
Trade and other current receivables	*2, 3*	975,551	891,052	32,456,816	28,141,697
Inventories		835,071	518,870	27,783,035	16,387,225
Advances payment for raw materials and molds		16,339	15,482	543,590	488,964
Other current financial assets		15,762	1,966	524,400	62,091
Other current assets		128,850	137,278	4,286,838	4,335,580
Total current assets		2,164,298	1,796,630	72,006,684	56,742,151
Non-current assets					
Restricted bank deposits		134	122	4,451	3,863
Other non-current financial assets		33	33	1,083	1,028
Investments in associates	*4.1*	68,129	67,656	2,266,674	2,136,750
Property, plant and equipment	*6*	521,345	495,831	17,345,284	15,659,602
Right-of-use assets		19,143	13,343	636,884	421,400
Deferred tax assets		3,055	2,253	101,644	71,172
Plan assets for long-term employee benefits		5,271	5,259	175,362	166,087
Other non-current assets		53,091	59,581	1,766,362	1,881,732
Total non-current assets		670,201	644,078	22,297,744	20,341,634
Total assets		2,834,499	2,440,708	94,304,428	77,083,785

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

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

Statements of financial position (continued)

As at 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*7*	457,820	427,718	15,231,783	13,508,419
Trade and other current payables	*2, 8*	1,209,687	941,483	40,246,585	29,734,444
Current portion of long-term loans	*9*	39,829	88,745	1,325,135	2,802,781
Current portion of lease liabilities		3,901	2,720	129,771	85,924
Corporate income tax payable		7,648	6,053	254,437	191,163
Other current financial liabilities		2,686	686	89,348	21,668
Other current liabilities		59,468	18,228	1,978,527	575,678
Total current liabilities		1,781,039	1,485,633	59,255,586	46,920,077
Non-current liabilities					
Long-term loans, net of current portion	*9*	210,991	137,194	7,019,714	4,332,936
Lease liabilities, net of current portion		15,136	10,727	503,573	338,794
Non-current provision for employee benefits		15,492	15,293	515,407	482,986
Deferred tax liabilities		421	551	14,005	17,402
Other non-current liabilities		6,739	6,340	224,199	200,224
Total non-current liabilities		248,779	170,105	8,276,898	5,372,342
Total liabilities		2,029,818	1,655,738	67,532,484	52,292,419
Shareholders' equity					
Share capital					
Registered share capital					
10,450,002,831 ordinary shares of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Issued and fully paid-up share capital					
10,450,002,831 ordinary shares of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Share premium		170,072	170,072	5,745,765	5,745,765
Capital reserve for share-based payment transactions		15,120	15,120	493,881	493,881
Capital surplus from change in shareholding in the subsidiaries		248	248	3,069	3,069
Retained earnings					
Appropriated - statutory reserve		31,100	31,100	1,045,000	1,045,000
Unappropriated		360,199	351,454	11,809,075	11,536,075
Other components of shareholders' equity		(79,682)	(90,647)	(2,784,510)	(4,491,560)
Equity attributable to owners of the Company		804,391	784,681	26,762,283	24,782,233
Non-controlling interests of the subsidiaries		290	289	9,661	9,133
Total shareholders' equity		804,681	784,970	26,771,944	24,791,366
Total liabilities and shareholders' equity		2,834,499	2,440,708	94,304,428	77,083,785
		-	-	-	-

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

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Directors

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

Statements of financial position

As at 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		8,364	14,323	278,258	452,350
Trade and other current receivables	*2, 3*	762,949	794,943	25,383,502	25,106,318
Inventories		712,760	438,164	23,713,718	13,838,340
Advances payment for raw materials and molds		15,904	14,682	529,126	463,709
Other current assets		49,763	68,333	1,655,636	2,158,121
Total current assets		1,549,740	1,330,445	51,560,240	42,018,838
Non-current assets					
Investments in associates	*4.1*	65,952	65,479	2,194,242	2,067,992
Investments in subsidiaries	*5.1*	425,854	422,642	14,168,265	13,348,124
Property, plant and equipment	*6*	404,101	385,330	13,444,544	12,169,700
Right-of-use assets		205	366	6,824	11,564
Deferred tax assets		1,385	976	46,083	30,832
Other non-current assets		16,082	15,752	535,047	497,492
Total non-current assets		913,579	890,545	30,395,005	28,125,704
Total assets		2,463,319	2,220,990	81,955,245	70,144,542

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

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

Statements of financial position (continued)

As at 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*7*	385,599	365,951	12,828,982	11,557,676
Trade and other current payables	*2, 8*	1,015,405	813,808	33,782,774	25,702,141
Current portion of long-term loans	*9*	39,829	88,745	1,325,135	2,802,781
Current portion of lease liabilities		190	377	6,333	11,897
Corporate income tax payable		4,586	1,514	152,571	47,820
Other current liabilities		43,656	1,428	1,452,425	45,100
Total current liabilities		1,489,265	1,271,823	49,548,220	40,167,415
Non-current liabilities					
Lease liabilities, net of current portion		6	36	214	1,149
Non-current provision for employee benefits		12,895	12,628	429,027	398,805
Provision for transaction under equity method of investments in subsidiaries	*5.1*	156,762	151,822	5,215,501	4,794,940
Total non-current liabilities		169,663	164,486	5,644,742	5,194,894
Total liabilities		1,658,928	1,436,309	55,192,962	45,362,309
Shareholders' equity					
Share capital					
Registered share capital					
10,450,002,831 ordinary shares of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Issued and fully paid-up share capital					
10,450,002,831 ordinary shares of 1 Baht each		307,334	307,334	10,450,003	10,450,003
Share premium		170,072	170,072	5,745,765	5,745,765
Capital reserve for share-based payment transactions		15,120	15,120	493,881	493,881
Capital surplus from change in shareholding in the subsidiaries		248	248	3,069	3,069
Retained earnings					
Appropriated - statutory reserve		31,100	31,100	1,045,000	1,045,000
Unappropriated		360,199	351,454	11,809,075	11,536,075
Other components of shareholders' equity		(79,682)	(90,647)	(2,784,510)	(4,491,560)
Total shareholders' equity		804,391	784,681	26,762,283	24,782,233
Total liabilities and shareholders' equity		2,463,319	2,220,990	81,955,245	70,144,542
		-	-	-	-

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

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Directors

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

Income statement

For the three-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	1,056,343	957,777	34,724,538	31,465,230
Service income		2,793	2,250	91,800	73,926
Exchange gains		2,628	-	86,370	-
Gain on derivative instruments		-	19,132	-	628,533
Other income		685	1,655	22,553	54,344
Total revenues		1,062,449	980,814	34,925,261	32,222,033
Expenses					
Cost of sales	*2*	1,000,323	904,076	32,883,020	29,701,016
Cost of service		2,575	2,124	84,660	69,773
Selling and distribution expenses		3,697	5,195	121,538	170,679
Administrative expenses	*2*	23,577	24,558	775,025	806,771
Loss on financial assets and derivative instruments		3,856	497	126,748	16,322
Exchange losses		-	26,007	-	854,378
Total expenses		1,034,028	962,457	33,990,991	31,618,939
Operating profit		28,421	18,357	934,270	603,094
Share of gain from investments in associates	*4.2*	529	1,567	17,405	51,475
Finance income		3,064	2,164	100,702	71,090
Finance cost		(6,621)	(4,883)	(217,656)	(160,430)
Profit before income tax expenses		25,393	17,205	834,721	565,229
Income tax expenses	*10*	(3,753)	(2,864)	(123,379)	(94,084)
Profit for the period		21,640	14,341	711,342	471,145
Profit attributable to:					
Equity holders of the Company		21,639	14,617	711,318	480,202
Non-controlling interests of the subsidiaries		1	(276)	24	(9,057)
		21,640	14,341	711,342	471,145
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0021	0.0014	0.07	0.05

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the three-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		21,640	14,341	711,342	471,145
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in foreign currency		3,751	1,897	123,299	62,334
Exchange differences on translation of financial statements in foreign currency recycled to profit or loss		-	5,710	-	194,375
Share of other comprehensive income from investments in associates	*4.2*	(2)	3	(65)	81
Less: Income tax effect		1	-	19	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		3,750	7,610	123,253	256,790
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	345,256	(1,070,829)
Loss on investments in equity designated at fair value through other comprehensive income		(437)	-	(14,361)	-
Less: Income tax effect		1	(2)	32	(60)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(436)	(2)	330,927	(1,070,889)
Other comprehensive income for the period		3,314	7,608	454,180	(814,099)
Total comprehensive income for the period		24,954	21,949	1,165,522	(342,954)
Total comprehensive income attributable to:					
Equity holders of the Company		24,953	22,225	1,165,373	(328,836)
Non-controlling interests of the subsidiaries		1	(276)	149	(14,118)
		24,954	21,949	1,165,522	(342,954)

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

(Unaudited but reviewed)

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

Income statement

For the three-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	945,830	786,907	31,091,690	25,851,769
Exchange gains		3,471	-	114,107	-
Gain on derivative instruments		15	26	497	874
Other income	*2*	1,573	527	51,695	17,275
Total revenues		950,889	787,460	31,257,989	25,869,918
Expenses					
Cost of sales	*2*	912,193	760,007	29,985,985	24,968,027
Selling and distribution expenses		911	1,066	29,941	35,024
Administrative expenses	*2*	10,256	11,890	337,121	390,596
Loss on financial assets		744	448	24,463	14,732
Exchange losses		-	4,102	-	135,413
Total expenses		924,104	777,513	30,377,510	25,543,792
Operating profit		26,785	9,947	880,479	326,126
Share of gain from investments in associates	*4.2*	529	1,567	17,405	51,475
Share of gain (loss) from investments in subsidiaries	*5.2*	(270)	5,269	(8,887)	173,116
Finance income		47	67	1,556	2,200
Finance cost		(3,272)	(2,612)	(107,581)	(85,793)
Profit before income tax expenses		23,819	14,238	782,972	467,124
Income tax expenses	*10*	(2,180)	(231)	(71,654)	(7,588)
Profit for the period		21,639	14,007	711,318	459,536
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0021	0.0013	0.07	0.04

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the three-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		21,639	14,007	711,318	459,536
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Share of other comprehensive income from investments in associates	*4.2*	(2)	3	(65)	81
Share of other comprehensive income from investments in subsidiaries	*5.2*	3,314	1,834	108,938	60,275
Share of other comprehensive income from investments in subsidiaries recycled to profit or loss		-	6,573	-	223,550
Less: Income tax effect		1	-	19	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		3,313	8,410	108,892	283,906
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	345,131	(1,065,768)
Less: Income tax effect		1	(2)	32	(60)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		1	(2)	345,163	(1,065,828)
Other comprehensive income for the period		3,314	8,408	454,055	(781,922)
Total comprehensive income for the period		24,953	22,415	1,165,373	(322,386)

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

(Unaudited but reviewed)

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

Income statement

For the six-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	1,989,625	1,978,800	64,369,176	66,062,061
Service income		4,594	5,645	149,018	188,969
Exchange gains		14,278	-	456,431	-
Gain on derivative instruments		-	14,402	-	468,253
Other income		2,227	2,445	71,506	81,099
Total revenues		2,010,724	2,001,292	65,046,131	66,800,382
Expenses					
Cost of sales	*2*	1,886,563	1,870,962	61,033,422	62,463,447
Cost of service		4,240	5,217	137,540	174,584
Selling and distribution expenses		7,954	8,941	256,744	297,595
Administrative expenses	*2*	46,529	46,733	1,504,065	1,558,193
Loss on financial assets and derivative instruments		16,520	1,074	529,010	35,868
Exchange losses		-	23,610	-	773,159
Other expenses		-	4,673	-	158,344
Total expenses		1,961,806	1,961,210	63,460,781	65,461,190
Operating profit		48,918	40,082	1,585,350	1,339,192
Share of gain from investments in associates	*4.2*	476	2,629	15,710	87,472
Finance income		6,878	5,144	221,861	172,082
Finance cost		(13,291)	(10,253)	(429,527)	(342,381)
Profit before income tax expenses		42,981	37,602	1,393,394	1,256,365
Income tax expenses	*10*	(5,530)	(5,795)	(179,823)	(193,392)
Profit for the period		37,451	31,807	1,213,571	1,062,973
Profit attributable to:					
Equity holders of the Company		37,450	32,525	1,213,532	1,087,008
Non-controlling interests of the subsidiaries		1	(718)	39	(24,035)
		37,451	31,807	1,213,571	1,062,973
		(Unit: US Dollar)		(Unit: Baht)	
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0036	0.0031	0.12	0.10

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the six-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		37,451	31,807	1,213,571	1,062,973
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in foreign currency		11,404	12,801	366,393	431,796
Exchange differences on translation of financial statements in foreign currency recycled to profit or loss		-	5,710	-	194,375
Share of other comprehensive income from investments in associates	*4.2*	(3)	5	(96)	154
Less: Income tax effect		1	-	19	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		11,402	18,516	366,316	626,325
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	1,355,584	(1,116,633)
Loss on investments in equity designated at fair value through other comprehensive income		(437)	-	(14,361)	-
Less: Income tax effect		(1)	(3)	(32)	(84)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(438)	(3)	1,341,191	(1,116,717)
Other comprehensive income for the period		10,964	18,513	1,707,507	(490,392)
Total comprehensive income for the period		48,415	50,320	2,921,078	572,581
Total comprehensive income attributable to:					
Equity holders of the Company		48,414	51,038	2,920,550	602,006
Non-controlling interests of the subsidiaries		1	(718)	528	(29,425)
		48,415	50,320	2,921,078	572,581

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

(Unaudited but reviewed)

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

Income statement

For the six-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	1,786,450	1,626,039	57,793,033	54,285,308
Exchange gains		10,251	-	329,475	-
Gain on derivative instruments		22	-	730	-
Other income	*2*	3,085	1,776	99,698	59,640
Total revenues		1,799,808	1,627,815	58,222,936	54,344,948
Expenses					
Cost of sales	*2*	1,715,867	1,574,612	55,513,769	52,570,485
Selling and distribution expenses		1,983	2,096	63,985	69,933
Administrative expenses	*2*	20,990	23,855	678,090	796,047
Loss on financial assets and derivative instruments		1,268	2,011	41,116	67,695
Exchange losses		-	4,256	-	140,614
Total expenses		1,740,108	1,606,830	56,296,960	53,644,774
Operating profit		59,700	20,985	1,925,976	700,174
Share of gain from investments in associates	*4.2*	476	2,629	15,710	87,472
Share of gain (loss) from investments in subsidiaries	*5.2*	(12,695)	15,347	(403,538)	514,597
Finance income		59	82	1,925	2,692
Finance cost		(7,406)	(5,623)	(238,884)	(187,832)
Profit before income tax expenses		40,134	33,420	1,301,189	1,117,103
Income tax expenses	*10*	(2,684)	(895)	(87,657)	(30,095)
Profit for the period		37,450	32,525	1,213,532	1,087,008
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0036	0.0031	0.12	0.10

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the six-month period ended 30 June 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		37,450	32,525	1,213,532	1,087,008
Other comprehensive income:					
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods					
Share of other comprehensive income from					
investments in associates	*4.2*	(3)	5	(96)	154
Share of other comprehensive income from					
investments in subsidiaries	*5.2*	10,967	11,938	352,032	402,621
Share of other comprehensive income from					
investments in subsidiaries recycled to profit or loss		-	6,573	-	223,550
Less: Income tax effect		1	-	19	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		10,965	18,516	351,955	626,325
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods					
Exchange differences on translation of financial statements					
in functional currency to presentation currency		-	-	1,355,095	(1,111,243)
Less: Income tax effect		(1)	(3)	(32)	(84)
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		(1)	(3)	1,355,063	(1,111,327)
Other comprehensive income for the period		10,964	18,513	1,707,018	(485,002)
Total comprehensive income for the period		48,414	51,038	2,920,550	602,006

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

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

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand US Dollar)

Consolidated financial statements

		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
						Retained earnings									
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
Balance as at 1 January 2025		307,334	170,072	12,590	248	31,100	353,169	(99,461)	(980)	(5,405)	(105,846)	(6,573)	762,094	5,060	767,154
Profit for the period		-	-	-	-	-	32,525	-	-	-	-	-	32,525	(718)	31,807
Other comprehensive income for the period		-	-	-	-	-	(3)	12,801	5	-	12,806	5,710	18,513	-	18,513
Total comprehensive income for the period		-	-	-	-	-	32,522	12,801	5	-	12,806	5,710	51,038	(718)	50,320
Dividend paid	*11*	-	-	-	-	-	(40,660)	-	-	-	-	-	(40,660)	-	(40,660)
Share-based payment transactions		-	-	2,595	-	-	-	-	-	-	-	-	2,595	-	2,595
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(863)	-	-	(863)	863	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(4,004)	(4,004)
Balance as at 30 June 2025		307,334	170,072	15,185	248	31,100	345,031	(87,523)	(975)	(5,405)	(93,903)	-	775,067	338	775,405
Balance as at 1 January 2026		307,334	170,072	15,120	248	31,100	351,454	(84,285)	(957)	(5,405)	(90,647)	-	784,681	289	784,970
Profit for the period		-	-	-	-	-	37,450	-	-	-	-	-	37,450	1	37,451
Other comprehensive income for the period		-	-	-	-	-	(1)	11,404	(2)	(437)	10,965	-	10,964	-	10,964
Total comprehensive income for the period		-	-	-	-	-	37,449	11,404	(2)	(437)	10,965	-	48,414	1	48,415
Dividend paid	*11*	-	-	-	-	-	(28,704)	-	-	-	-	-	(28,704)	-	(28,704)
Balance as at 30 June 2026		307,334	170,072	15,120	248	31,100	360,199	(72,881)	(959)	(5,842)	(79,682)	-	804,391	290	804,681
		-	-	-	-	-	-				-		-	-	-

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements													
		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
						Retained earnings									
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
Balance as at 1 January 2025		10,450,003	5,745,765	408,064	3,069	1,045,000	11,601,458	(2,920,946)	(26,319)	(180,606)	(3,127,871)	(223,550)	25,901,938	171,979	26,073,917
Profit for the period		-	-	-	-	-	1,087,008	-	-	-	-	-	1,087,008	(24,035)	1,062,973
Other comprehensive income for the period		-	-	-	-	-	(84)	(679,447)	154	-	(679,293)	194,375	(485,002)	(5,390)	(490,392)
Total comprehensive income for the period		-	-	-	-	-	1,086,924	(679,447)	154	-	(679,293)	194,375	602,006	(29,425)	572,581
Dividend paid	*11*	-	-	-	-	-	(1,358,500)	-	-	-	-	-	(1,358,500)	-	(1,358,500)
Share-based payment transactions		-	-	87,921	-	-	-	-	-	-	-	-	87,921	-	87,921
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(29,175)	-	-	(29,175)	29,175	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(131,547)	(131,547)
Balance as at 30 June 2025		10,450,003	5,745,765	495,985	3,069	1,045,000	11,329,882	(3,629,568)	(26,165)	(180,606)	(3,836,339)	-	25,233,365	11,007	25,244,372
Balance as at 1 January 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,536,075	(4,285,354)	(25,600)	(180,606)	(4,491,560)	-	24,782,233	9,133	24,791,366
Profit for the period		-	-	-	-	-	1,213,532	-	-	-	-	-	1,213,532	39	1,213,571
Other comprehensive income for the period		-	-	-	-	-	(32)	1,721,488	(77)	(14,361)	1,707,050	-	1,707,018	489	1,707,507
Total comprehensive income for the period		-	-	-	-	-	1,213,500	1,721,488	(77)	(14,361)	1,707,050	-	2,920,550	528	2,921,078
Dividend paid	*11*	-	-	-	-	-	(940,500)	-	-	-	-	-	(940,500)	-	(940,500)
Balance as at 30 June 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,809,075	(2,563,866)	(25,677)	(194,967)	(2,784,510)	-	26,762,283	9,661	26,771,944
		-	-	-	-	-	-				-		-	-	-

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

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

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand US Dollar)

		Separate financial statements										
								Other components of shareholders' equity				
								Other comprehensive income				
						Retained earnings						
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
Balance as at 1 January 2025		307,334	170,072	12,590	248	31,100	353,169	(102,004)	(3,842)	(105,846)	(6,573)	762,094
Profit for the period		-	-	-	-	-	32,525	-	-	-	-	32,525
Other comprehensive income for the period		-	-	-	-	-	(3)	11,943	-	11,943	6,573	18,513
Total comprehensive income for the period		-	-	-	-	-	32,522	11,943	-	11,943	6,573	51,038
Dividend paid	*11*	-	-	-	-	-	(40,660)	-	-	-	-	(40,660)
Share-based payment transactions		-	-	2,595	-	-	-	-	-	-	-	2,595
Balance as at 30 June 2025		307,334	170,072	15,185	248	31,100	345,031	(90,061)	(3,842)	(93,903)	-	775,067
Balance as at 1 January 2026		307,334	170,072	15,120	248	31,100	351,454	(86,805)	(3,842)	(90,647)	-	784,681
Profit for the period		-	-	-	-	-	37,450	-	-	-	-	37,450
Other comprehensive income for the period		-	-	-	-	-	(1)	10,965	-	10,965	-	10,964
Total comprehensive income for the period		-	-	-	-	-	37,449	10,965	-	10,965	-	48,414
Dividend paid	*11*	-	-	-	-	-	(28,704)	-	-	-	-	(28,704)
Balance as at 30 June 2026		307,334	170,072	15,120	248	31,100	360,199	(75,840)	(3,842)	(79,682)	-	804,391
		-	-	-	-	-	-			-		-

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

		Separate financial statements											
								Other components of shareholders' equity					
								Other comprehensive income					
						Retained earnings							
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
Balance as at 1 January 2025		10,450,003	5,745,765	408,064	3,069	1,045,000	11,601,458	497,153	(3,491,882)	(133,142)	(3,127,871)	(223,550)	25,901,938
Profit for the period		-	-	-	-	-	1,087,008	-	-	-	-	-	1,087,008
Other comprehensive income for the period		-	-	-	-	-	(84)	(1,111,243)	402,775	-	(708,468)	223,550	(485,002)
Total comprehensive income for the period		-	-	-	-	-	1,086,924	(1,111,243)	402,775	-	(708,468)	223,550	602,006
Dividend paid	*11*	-	-	-	-	-	(1,358,500)	-	-	-	-	-	(1,358,500)
Share-based payment transactions		-	-	87,921	-	-	-	-	-	-	-	-	87,921
Balance as at 30 June 2025		10,450,003	5,745,765	495,985	3,069	1,045,000	11,329,882	(614,090)	(3,089,107)	(133,142)	(3,836,339)	-	25,233,365
Balance as at 1 January 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,536,075	(1,375,652)	(2,982,766)	(133,142)	(4,491,560)	-	24,782,233
Profit for the period		-	-	-	-	-	1,213,532	-	-	-	-	-	1,213,532
Other comprehensive income for the period		-	-	-	-	-	(32)	1,355,095	351,955	-	1,707,050	-	1,707,018
Total comprehensive income for the period		-	-	-	-	-	1,213,500	1,355,095	351,955	-	1,707,050	-	2,920,550
Dividend paid	*11*	-	-	-	-	-	(940,500)	-	-	-	-	-	(940,500)
Balance as at 30 June 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,809,075	(20,557)	(2,630,811)	(133,142)	(2,784,510)	-	26,762,283
		-	-	-	-	-	-				-		-

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

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

Statement of cash flows

For the six-month period ended 30 June 2026

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		**Consolidated financial statements**	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	42,981	37,602	1,393,394	1,256,365
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	33,743	32,066	1,072,962	1,070,113
Allowance for expected credit losses	605	372	19,396	12,053
Reversal of reduction of inventories to net realisable value	(2,043)	(3,322)	(65,684)	(109,646)
Loss on disposal of property, plant and equipment	97	196	3,182	6,243
Loss on disposal of investment in a subsidiary	-	555	-	18,238
Share of gain from investments in associates	(476)	(2,629)	(15,710)	(87,472)
Provision for employee benefits	835	756	26,965	25,216
Share-based payment transactions	-	2,595	-	87,921
Unrealised loss on derivative instruments	3,712	1,372	119,773	45,674
Unrealised loss (gain) on exchange	(8,457)	641	(267,708)	21,586
Finance income	(6,878)	(5,144)	(221,861)	(172,082)
Interest expenses	12,967	9,694	419,053	323,650
Profit from operating activities before changes				
in operating assets and liabilities	77,086	74,754	2,483,762	2,497,859
Operating assets (increase) decrease				
Trade and other current receivables	(84,981)	158,652	(2,883,529)	5,302,018
Inventories	(315,001)	41,430	(10,263,372)	1,446,264
Advances payment for raw materials and molds	(857)	(3,368)	(27,006)	(111,973)
Other current assets	7,783	51,275	228,914	1,689,664
Operating liabilities increase (decrease)				
Trade and other current payables	270,978	(211,054)	8,874,514	(7,106,643)
Other current liabilities	41,232	(13,290)	1,351,895	(444,160)
Non-current provision for employee benefits	(632)	(33)	(20,599)	(1,092)
Other non-current liabilities	399	191	12,728	6,380
Cash flows from (used in) operating activities	(3,993)	98,557	(242,693)	3,278,317
Interest received	6,878	5,144	221,861	172,082
Corporate income tax paid	(4,868)	(3,192)	(156,848)	(105,697)
Net cash flows from (used in) operating activities	(1,983)	100,509	(177,680)	3,344,702

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

(Unaudited but reviewed)

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

Statement of cash flows (continued)

For the six-month period ended 30 June 2026

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		**Consolidated financial statements**	
	2026	2025	2026	2025
Cash flows from investing activities				
Proceeds from disposal of an associate	-	35	-	1,182
Proceeds from disposal of a subsidiary	-	5,948	-	199,591
Increase in other current financial assets	(15,508)	-4	(499,206)	-142
Increase in restricted bank deposits	(7)	(5)	(216)	(151)
Dividend received from associate	-	250	-	8,455
Acquisition of plant and equipment	(54,162)	(34,601)	(1,739,094)	(1,161,111)
Proceeds from disposal of property, plant and equipment	16	1,801	471	60,469
Decrease (increase) in other non-current assets	6,490	(236)	206,518	(8,247)
Net cash flows used in investing activities	(63,171)	(26,812)	(2,031,527)	(899,954)
Cash flows from financing activities				
Increase (decrease) in short-term loans from financial institutions	36,274	(2,906)	1,295,332	(149,164)
Cash receipt from long-term loans	380,827	386,130	12,330,616	12,893,525
Repayment of long-term loans	(356,118)	(400,877)	(11,533,007)	(13,311,505)
Payment of principal portion of lease liabilities	(2,668)	(2,269)	(86,200)	(75,682)
Interest paid	(13,537)	(10,127)	(436,956)	(338,132)
Dividend paid	(28,704)	(40,660)	(940,500)	(1,358,500)
Net cash flows from (used in) financing activities	16,074	(70,709)	629,285	(2,339,458)
Increase in translation adjustments	9,823	16,238	665,333	275,043
Net increase (decrease) in cash and cash equivalents	(39,257)	19,226	(914,589)	380,333
Cash and cash equivalents at beginning of the period	231,982	171,556	7,326,594	5,830,827
Cash and cash equivalents at end of the period	192,725	190,782	6,412,005	6,211,160
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	5,833	3,133	194,081	102,003
Sales of equipment that has not yet been received	6,587	556	219,150	18,102
Increase in right-of-use assets from lease liabilities	7,935	1,358	260,536	45,560

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

(Unaudited but reviewed)

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

Statement of cash flows

For the six-month period ended 30 June 2026

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		**Separate financial statements**	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	40,134	33,420	1,301,189	1,117,103
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation	22,440	18,714	725,683	624,557
Allowance for expexcted credit losses	672	345	21,520	11,155
Reversal of reduction of inventories to net realisable value	(995)	(2,028)	(31,607)	(66,966)
Loss on disposal of equipment	81	199	2,662	6,333
Loss on disposal of investment in a subsidiary	-	555	-	18,238
Share of gain from investments in associates	(476)	(2,629)	(15,710)	(87,472)
Share of loss (gain) from investments in subsidiaries	12,695	(15,347)	403,538	(514,597)
Provision for employee benefits	795	710	25,643	23,700
Unrealised loss (gain) on exchange	(8,511)	855	(269,371)	28,743
Finance income	(59)	(82)	(1,925)	(2,692)
Interest expenses	7,144	5,369	230,387	179,349
Profit from operating activities before changes				
in operating assets and liabilities	73,920	40,081	2,392,009	1,337,451
Operating assets (increase) decrease				
Trade and other current receivables	31,158	146,227	860,205	4,944,550
Inventories	(273,601)	11,728	(8,908,004)	452,323
Advances payment for raw materials and molds	(1,221)	(2,188)	(38,655)	(72,270)
Other current assets	17,836	(24,993)	560,957	(824,855)
Operating liabilities increase (decrease)				
Trade and other current payables	205,818	(66,642)	6,759,076	(2,293,443)
Other current liabilities	42,236	(522)	1,388,748	(17,555)
Non-current provision for employee benefits	(528)	(32)	(17,248)	(1,092)
Cash flows from operating activities	95,618	103,659	2,997,088	3,525,109
Interest received	59	82	1,925	2,692
Corporate income tax paid	(21)	(237)	(689)	(7,776)
Net cash flows from operating activities	95,656	103,504	2,998,324	3,520,025

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

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

Statement of cash flows (continued)

For the six-month period ended 30 June 2026

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		**Separate financial statements**	
	2026	2025	2026	2025
Cash flows from investing activities				
Proceeds from disposal of investment in an associate	-	35	-	1,182
Proceeds from disposal of investment in a subsidiary	-	5,948	-	199,591
Acquisition of plant and equipment	(41,899)	(29,446)	(1,348,649)	(988,921)
Proceeds from disposal of equipment	116	1,516	3,721	50,872
Increase in other non-current assets	(330)	(1)	(10,839)	(50)
Net cash flows used in investing activities	(42,113)	(21,948)	(1,355,767)	(737,326)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	25,820	5,967	942,191	119,378
Repayment of long-term loans	(49,000)	(61,772)	(1,589,685)	(2,029,336)
Payment of principal portion of lease liabilities	(196)	(184)	(6,340)	(6,144)
Interest paid	(7,422)	(5,955)	(239,292)	(198,835)
Dividend paid	(28,704)	(40,660)	(940,500)	(1,358,500)
Net cash flows used in financing activities	(59,502)	(102,604)	(1,833,626)	(3,473,437)
Increase (decrease) in translation adjustment	-	-	16,977	(36,762)
Net decrease in cash and cash equivalents	(5,959)	(21,048)	(174,092)	(727,500)
Cash and cash equivalents at beginning of the period	14,323	29,527	452,350	1,003,546
Cash and cash equivalents at end of the period	8,364	8,479	278,258	276,046
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	1,303	1,010	43,343	32,898
Sales of equipment that has not yet been received	6	207	186	6,739
Increase in right-of-use assets from lease liabilities	13	667	429	22,612

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and six-month periods ended 30 June 2026

1. General information

1.1 General information of the Company

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

1.2 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, income statement, comprehensive income, changes in shareholders' equity and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

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

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

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.3 Basis of consolidation

This interim consolidated financial statements include the financial statements of Cal-Comp Electronics (Thailand) Public Company Limited ("the Company") and its subsidiary companies ("the subsidiaries") (collectively as "the Group") and have been prepared on the same basis as that applied to the consolidated financial statements for the year ended 31 December 2025, with no change in shareholding structure of subsidiaries during the current period.

1.4 Accounting policies

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

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

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

TFRS 18 Presentation and Disclosure in Financial Statements

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

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

2. Related party transactions

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

Summaries significant business transactions with related parties as follows.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Transactions with the parent company				
Sales	388.9	307.3	12,784	10,094
Purchases of fixed assets	-	1.4	-	46
Other expenses	1.0	1.1	34	36
Transactions with associates				
Sales	13.4	32.3	440	1,063
Other expenses	1.9	2.8	62	94
Transactions with related companies				
Sales	55.4	55.0	1,819	1,808
Purchases of raw materials	287.8	248.3	9,462	8,156

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	192.2	116.9	6,319	3,840
Other income	0.8	0.9	28	30
Purchases of raw materials	16.0	24.3	529	799
Purchases of fixed assets	8.1	-	266	-
Other expenses	6.9	8.6	225	285
Transactions with the parent company				
Sales	387.4	307.3	12,737	10,094
Purchases of fixed assets	-	1.4	-	46
Transactions with related companies				
Sales	54.1	54.9	1,780	1,802
Purchases of raw materials	287.8	247.4	9,462	8,126

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Transactions with the parent company				
Sales	763.6	699.8	24,685	23,394
Purchases of fixed assets	-	2.4	-	79
Other expenses	2.0	2.1	65	69
Transactions with associates				
Sales	28.3	64.5	913	2,153
Other expenses	4.0	5.5	128	184
Transactions with related companies				
Sales	87.8	98.9	2,849	3,295
Purchases of raw materials	552.5	487.6	17,869	16,266
Purchases of fixed assets	1.4	-	45	-

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	373.0	236.3	12,062	7,887
Other income	1.7	1.9	55	65
Purchases of raw materials	34.1	46.7	1,103	1,557
Purchases of fixed assets	15.4	-	497	-
Other expenses	14.0	18.3	452	612
Transactions with the parent company				
Sales	762.1	699.7	24,638	23,392
Purchases of fixed assets	-	2.4	-	79
Transactions with related companies				
Sales	85.5	98.2	2,777	3,271
Purchases of raw materials	552.5	485.9	17,869	16,209
Purchases of fixed assets	1.4	-	45	-

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

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Parent company	367,942	350,394	12,241,541	11,066,335
Associates	9,172	14,333	305,154	452,679
Related companies	84,396	97,762	2,807,869	3,087,552
Total	461,510	462,489	15,354,564	14,606,566
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade and other current receivables - related parties, net	461,510	462,484	15,354,564	14,606,415
Trade and other current payables - related parties (Note 8)				
Parent company	1,181	1,051	39,292	33,198
Associates	1,475	1,906	49,070	60,207
Related companies	229,760	243,485	7,644,177	7,689,870
Total trade and other current payables - related parties	232,416	246,442	7,732,539	7,783,275
Lease liabilities				
Associates	7,657	8,072	254,748	254,931
Total lease liabilities - related parties	7,657	8,072	254,748	254,931

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Subsidiaries	114,837	170,142	3,820,670	5,373,518
Parent company	366,992	350,357	12,209,918	11,065,166
Associates	260	375	8,634	11,840
Related companies	83,579	95,649	2,780,688	3,020,815
Total	565,668	616,523	18,819,910	19,471,339
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade and other current receivables - related parties, net	565,668	616,518	18,819,910	19,471,188
Trade and other current payables - related parties (Note 8)				
Subsidiaries	42,944	45,219	1,428,753	1,428,121
Parent company	182	-	6,041	-
Associates	175	175	5,837	5,542
Related companies	229,753	243,429	7,643,929	7,688,090
Total trade and other current payables - related parties	273,054	288,823	9,084,560	9,121,753

Directors and management's benefits

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Short-term employee benefits	850	918	27,950	30,150
Post-employment benefits	20	36	671	1,168
Share-based payments	-	3	-	105
Total	870	957	28,621	31,423

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Short-term employee benefits	212	213	6,960	6,960
Post-employment benefits	1	1	54	55
Total	213	214	7,014	7,015

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Short-term employee benefits	1,692	1,694	54,685	56,437
Post-employment benefits	39	54	1,277	1,792
Share-based payments	-	569	-	19,294
Total	1,731	2,317	55,962	77,523

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Short-term employee benefits	431	418	13,920	13,920
Post-employment benefits	3	3	109	109
Total	434	421	14,029	14,029

3. Trade and other current receivables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	417,218	437,791	13,880,936	13,826,552
Past due				
Less than 1 month	38,513	20,099	1,281,356	634,759
1 - 2 months	-	67	-	2,125
2 - 3 months	-	68	-	2,144
3 - 6 months	-	93	-	2,955
6 - 12 months	-	270	-	8,518
Total	455,731	458,388	15,162,292	14,477,053
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade receivables - related parties, net	455,731	458,383	15,162,292	14,476,902
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	478,681	397,046	15,925,837	12,539,710
Past due				
Less than 1 month	4,804	7,128	159,848	225,117
1 - 2 months	3,757	3,721	125,001	117,505
2 - 3 months	1,734	910	57,695	28,778
3 - 6 months	550	311	18,284	9,831
6 - 12 months	646	-	21,496	-
Over 12 months	20	-	655	-
Total	490,192	409,116	16,308,816	12,920,941
Less: Allowance for expected credit losses	(964)	(169)	(32,076)	(5,334)
Total trade receivables - unrelated parties, net	489,228	408,947	16,276,740	12,915,607
Total trade receivables, net	944,959	867,330	31,439,032	27,392,509
Other current receivables				
Other current receivables - related parties (Note 2)	5,779	4,101	192,272	129,513
Other current receivables - unrelated parties	27,115	22,108	902,111	698,226
Total	32,894	26,209	1,094,383	827,739
Less: Allowance for expected credit losses	(2,302)	(2,487)	(76,599)	(78,551)
Total other current receivables, net	30,592	23,722	1,017,784	749,188
Total trade and other current receivables, net	975,551	891,052	32,456,816	28,141,697

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	553,465	599,062	18,413,925	18,919,911
Past due				
Less than 1 month	597	385	19,864	12,136
1 - 2 months	-	8	-	243
6 - 12 months	-	3	-	124
Over 12 months	-	5	-	142
Total	554,062	599,463	18,433,789	18,932,556
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade receivables - related parties, net	554,062	599,458	18,433,789	18,932,405
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	163,709	151,365	5,446,660	4,780,482
Past due				
Less than 1 month	4,252	5,861	141,450	185,122
1 - 2 months	3,630	2,055	120,772	64,904
2 - 3 months	1,093	64	36,366	2,019
3 - 6 months	446	38	14,851	1,209
6 - 12 months	608	-	20,221	-
Total	173,738	159,383	5,780,320	5,033,736
Less: Allowance for expected credit losses	(862)	-	(28,691)	-
Total trade receivables - unrelated parties, net	172,876	159,383	5,751,629	5,033,736
Total trade receivables, net	726,938	758,841	24,185,418	23,966,141
Other current receivables				
Other current receivables - related parties (Note 2)	11,606	17,060	386,121	538,783
Other current receivables - unrelated parties	26,707	21,529	888,562	679,944
Total	38,313	38,589	1,274,683	1,218,727
Less: Allowance for expected credit losses	(2,302)	(2,487)	(76,599)	(78,550)
Total other current receivables, net	36,011	36,102	1,198,084	1,140,177
Total trade and other current receivables, net	762,949	794,943	25,383,502	25,106,318

4. Investments in associates

4.1 Details of investments in associates

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements – Shareholding percentage		Cost		Carrying amount based on equity method	
			30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	2,955	2,955	2,177	2,177
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	54	58
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	65,898	65,421
Total investments in associates					29,643	29,643	68,129	67,656

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements – Shareholding percentage		Cost		Carrying amount based on equity method	
			30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	98,321	93,333	72,432	68,758
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	8,823	8,375	-	-
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,028	65,527	1,820	1,864
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	810,067	768,975	2,192,422	2,066,128
Total investments in associates					986,239	936,210	2,266,674	2,136,750

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

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

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Separate financial statements – Shareholding percentage		Cost		Carrying amount based on equity method	
			30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	54	58
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	65,898	65,421
Total investments in associates					26,423	26,423	65,952	65,479

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Cost		Carrying amount based on equity method	
			Separate financial statements					
			30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,028	65,527	1,820	1,864
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	810,067	768,975	2,192,422	2,066,128
Total investments in associates					879,095	834,502	2,194,242	2,067,992

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

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

4.2 Share of comprehensive income and dividend received

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

(Unit: Thousand US Dollar)

Company's name	Share of profit from investments in associates		Share of other comprehensive income from investments in associates	
	Consolidated and separate financial statements			
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	-	2	(1)	3
Cal-Comp Technology (Philippines), Inc.	529	1,565	(1)	-
Total	529	1,567	(2)	3

(Unit: Thousand Baht)

Company's name	Consolidated and separate financial statements			
	For the three-month periods ended 30 June			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	(14)	80	(24)	81
Cal-Comp Technology (Philippines), Inc.	17,419	51,395	(41)	-
Total	17,405	51,475	(65)	81

(Unit: Thousand US Dollar)

Company's name	Consolidated and separate financial statements			
	For the six-month periods ended 30 June			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	(1)	1	(3)	3
Cal-Comp Technology (Philippines), Inc.	477	2,628	-	2
Total	476	2,629	(3)	5

(Unit: Thousand Baht)

Company's name	Consolidated and separate financial statements			
	For the six-month periods ended 30 June			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	(43)	41	(95)	84
Cal-Comp Technology (Philippines), Inc.	15,753	87,431	(1)	70
Total	15,710	87,472	(96)	154

During the period 2025, the Group received dividend income from Daviscomms (S) Pte Ltd. amounting to Baht 8 million (USD 0.3 million) (2026: Nil).

5. Investments in subsidiaries

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

(Unit: Thousand US Dollar)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	59,957	59,957	93,731	96,302
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	63,737	63,737	18,889	23,366
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	BRL 247.82 million	BRL 247.82 million	100	100	88,578	88,578	141,981	132,817
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	BRL 61.52 million	BRL 61.52 million	100	100	10,000	10,000	9,738	8,991
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	17,587	15,022
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	11,979	9,628
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	85,188	85,188	131,949	136,516
Total investments in subsidiaries					320,092	320,092	425,854	422,642

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	1,994,787	1,893,597	3,118,479	3,041,477
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	2,120,546	2,012,978	628,481	738,043
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	BRL 247.82 million	BRL 247.82 million	100	100	2,947,017	2,797,523	4,723,724	4,194,620
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	BRL 61.52 million	BRL 61.52 million	100	100	332,703	315,826	323,996	283,959
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	317,735	301,617	585,101	474,434
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	102,528	97,327	398,523	304,067
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	2,834,234	2,690,462	4,389,961	4,311,524
Total investments in subsidiaries					10,649,550	10,109,330	14,168,265	13,348,124

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	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Logistar International Holding Co., Ltd.*	USD 492.75 million	USD 492.75 million	8	8	43,208	43,208	121	117
Cal-Comp Electronics & Communications Co., Ltd.	TWD 1,178.98 million	TWD 1,178.98 million	100	100	272,851	272,851	156,641	151,705
Total provision for transaction under equity method of investments in subsidiaries					316,059	316,059	156,762	151,822

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Logistar International Holding Co., Ltd.*	USD 492.75 million	USD 492.75 million	8	8	1,437,552	1,364,629	4,022	3,712
Cal-Comp Electronics & Communications Co., Ltd.	TWD 1,178.98 million	TWD 1,178.98 million	100	100	9,077,817	8,617,326	5,211,479	4,791,228
Total provision for transaction under equity method of investments in subsidiaries					10,515,369	9,981,955	5,215,501	4,794,940

* 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.

5.2 Share of comprehensive income and dividend received

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

(Unit: Thousand US Dollar)

	Separate financial statements			
	For the three-month periods ended 30 June			
Company's name	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2026	2025	2026	2025
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(3,237)	(1,212)	1,822	(5)
Cal-Comp Electronics (USA) Co., Ltd.	(2,338)	(958)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	1,656	2,737	915	(593)
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	607	(370)	75	544
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	1,092	(652)	570	1,093
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	1,802	1,565	(236)	223
Cal-Comp Precision Holding Co., Ltd.	(2,790)	1,659	168	570
Logistar International Holding Co., Ltd.	(2)	(2)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	2,940	2,492	-	-
Cal-Comp Semiconductor, LTD.*	-	10	-	-
Cal Comp (Malaysia) SDN. BHD.*	-	-	-	2
Total	(270)	5,269	3,314	1,834

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	For the three-month periods ended 30 June			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2026	2025	2026	2025
Cal-Comp Optical Electronics (Suzhou) Co., Ltd	(106,401)	(39,820)	59,922	(165)
Cal-Comp Electronics (USA) Co., Ltd.	(76,849)	(31,455)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	54,442	89,973	30,055	(19,513)
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	19,966	(12,162)	2,476	17,856
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	35,867	(21,445)	18,735	35,917
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	59,232	51,404	(7,759)	7,337
Cal-Comp Precision Holding Co., Ltd.	(91,734)	54,508	5,509	18,746
Logistar International Holding Co., Ltd.	(52)	(64)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	96,642	81,855	-	-
Cal-Comp Semiconductor, LTD.*	-	328	-	1
Cal Comp (Malaysia) SDN. BHD.*	-	(6)	-	96
Total	(8,887)	173,116	108,938	60,275

(Unit: Thousand US Dollar)

Company's name	Separate financial statements: For the six-month periods ended 30 June — Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2026	2025	2026	2025
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(6,197)	(1,184)	3,626	172
Cal-Comp Electronics (USA) Co., Ltd.	(4,477)	(1,403)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	2,466	2,910	6,698	8,388
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	183	(298)	564	1,321
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	2,162	175	403	1,170
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	3,032	3,594	(681)	163
Cal-Comp Precision Holding Co., Ltd.	(4,924)	5,780	357	772
Logistar International Holding Co., Ltd.	(4)	(2)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	(4,936)	5,756	-	-
Cal-Comp Semiconductor, LTD.*	-	25	-	(51)
Cal Comp (Malaysia) SDN. BHD.*	-	(6)	-	3
Total	(12,695)	15,347	10,967	11,938

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	For the six-month periods ended 30 June			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2026	2025	2026	2025
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(200,430)	(38,860)	117,208	5,840
Cal-Comp Electronics (USA) Co., Ltd.	(144,792)	(46,557)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	80,165	95,827	213,775	284,808
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	6,482	(9,736)	18,012	44,194
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	69,867	6,593	13,425	38,501
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	98,311	120,171	(21,909)	5,290
Cal-Comp Precision Holding Co., Ltd.	(159,508)	194,158	11,521	25,582
Logistar International Holding Co., Ltd.	(109)	(70)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	(153,524)	192,459	-	-
Cal-Comp Semiconductor, LTD.*	-	830	-	(1,714)
Cal Comp (Malaysia) SDN. BHD.*	-	(218)	-	120
Total	(403,538)	514,597	352,032	402,621

* Liquidated in 2025

The Group recorded investment in Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. and Logistar International Holding Co., Ltd. based on the basis of financial information provided by those companies' management. Due to time constraints, those companies' management cannot provide the financial information which was reviewed by external auditors.

6. Property, plant and equipment

Movements of the property, plant and equipment account during the six-month periods ended 30 June 2026 are summarised below.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Net book value as at 1 January 2026	495,831	15,659,602
Acquisitions - at cost	55,540	1,784,856
Disposals - net book value as at disposal date	(331)	(10,714)
Depreciation for the period	(31,595)	(1,021,649)
Translation adjustment	1,900	933,189
Net book value as at 30 June 2026	521,345	17,345,284

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Net book value as at 1 January 2026	385,330	12,169,700
Acquisitions - at cost	41,168	1,326,100
Disposals - net book value as at disposal date	(130)	(4,244)
Depreciation for the period	(22,267)	(720,075)
Translation adjustment	-	673,063
Net book value as at 30 June 2026	404,101	13,444,544

7. Short-term loans from financial institutions

Short-term loans from financial institutions of the Group consists of loans from local and overseas financial institutions in Baht currency and foreign currencies. The loans are repayable within 12 months, and carry interest rates of 1.76% - 4.60% per annum (31 December 2025: 1.96% - 5.05% per annum).

8. Trade and other current payables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	228,503	243,418	7,602,346	7,687,772
Trade payables - unrelated parties	817,216	563,590	27,188,991	17,799,620
Advances received from related parties (Note 2)	3,913	3,024	130,193	95,503
Accrued interest expenses	1,101	2,136	36,643	67,449
Accrued expenses	38,557	48,867	1,282,801	1,543,346
Other current payables	120,397	80,448	4,005,611	2,540,754
Total trade and other current payables	1,209,687	941,483	40,246,585	29,734,444

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	254,762	270,038	8,475,997	8,528,490
Trade payables - unrelated parties	627,994	441,746	20,893,509	13,951,477
Advances received from related parties (Note 2)	18,292	18,785	608,563	593,263
Accrued interest expenses	671	1,043	22,321	32,949
Accrued expenses	9,546	17,593	317,598	555,631
Other current payables	104,140	64,603	3,464,786	2,040,331
Total trade and other current payables	1,015,405	813,808	33,782,774	25,702,141

9. Long-term loans

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Long-term loans from financial institutions	251,052	226,343	8,352,565	7,148,490
Less: Deferred financial fee	(232)	(404)	(7,716)	(12,773)
Long-term loans, net	250,820	225,939	8,344,849	7,135,717
Less: Current portion	(39,829)	(88,745)	(1,325,135)	(2,802,781)
Long-term loans, net of current portion	210,991	137,194	7,019,714	4,332,936

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Long-term loans from financial institutions	39,886	88,886	1,327,016	2,807,245
Less: Deferred financial fee	(57)	(141)	(1,881)	(4,464)
Long-term loans, net	39,829	88,745	1,325,135	2,802,781
Less: Current portion	(39,829)	(88,745)	(1,325,135)	(2,802,781)
Long-term loans, net of current portion	-	-	-	-

Movements of the long-term loans account during the six-month period ended 30 June 2026 are summarised below.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Balance as at 1 January 2026	226,343	7,148,490
Additional borrowings	380,827	12,330,616
Repayments	(356,118)	(11,533,007)
Translation adjustment	-	406,466
Balance as at 30 June 2026	251,052	8,352,565

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Balance as at 1 January 2026	88,886	2,807,245
Repayments	(49,000)	(1,589,685)
Translation adjustment	-	109,456
Balance as at 30 June 2026	39,886	1,327,016

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

As at 30 June 2026, the long-term credit facilities of the Group which have not yet been drawn down amounted to Baht 7,617 million (USD 229 million) (31 December 2025: Baht 8,011 million (USD 254 million)).

10. Income tax expenses

Income tax expenses of the Group for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	1,871	2,033	61,524	66,696
Income tax adjustment of prior year	-	13	-	433
Top-up tax	2,348	299	77,189	9,902
Deferred tax:				
Relating to origination and reversal of temporary differences	(466)	519	(15,334)	17,053
Income tax expenses reported in profit or loss	3,753	2,864	123,379	94,084

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 June			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	-	(75)	-	(2,541)
Income tax adjustment of prior year	-	13	-	433
Top-up tax	2,173	299	71,429	9,902
Deferred tax:				
Relating to origination and reversal of temporary differences	7	(6)	225	(206)
Income tax expenses reported in profit or loss	2,180	231	71,654	7,588

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	3,072	4,257	99,654	142,046
Income tax adjustment of prior year	-	13	-	433
Top-up tax	3,390	887	110,293	29,823
Deferred tax:				
Relating to origination and reversal of temporary differences	(932)	638	(30,124)	21,090
Income tax expenses reported in profit or loss	5,530	5,795	179,823	193,392

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the six-month periods ended 30 June			
	2026	2025	2026	2025
Current income tax:				
Income tax adjustment of prior year	-	13	-	433
Top-up tax	3,093	887	100,652	29,823
Deferred tax:				
Relating to origination and reversal of temporary differences	(409)	(5)	(12,995)	(161)
Income tax expenses reported in profit or loss	2,684	895	87,657	30,095

As at 30 June 2026, the Group had deductible temporary differences and unused tax losses totaling Baht 16,873 million (USD 507 million) (Separate financial statements: Baht 14,431 million (USD 434 million)) (31 December 2025: Baht 16,235 million (USD 514 million) (Separate financial statements: Baht 13,714 million (USD 434 million))), on which deferred tax assets had not been recognised as the Group believes that future taxable profits may not be sufficient to allow utilisation of the temporary differences and unused tax losses. The above unused tax losses will expire by 2045.

In addition, its subsidiaries in Singapore had unused tax losses with no expiry date amounting to Baht 213 million (USD 6 million) (31 December 2025: Baht 202 million (USD 6 million)). These subsidiaries are able to utilise the tax losses until they are fully utilised.

As at 30 June 2026, the total amount of temporary difference associated with investments in subsidiaries and associates for which deferred tax liabilities had not been recognised, was Baht 6,402 million (USD 192 million) (31 December 2025: Baht 5,843 million (USD 185 million)). Deferred tax liabilities have not been recognised in respect of these temporary differences because the Group is able to control the timing of the reversal of the temporary differences, and it is probable that such differences will not reverse in the foreseeable future.

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). The Group operates in several countries where Pillar Two legislation has been enacted. The estimated top-up tax expense related to Pillar Two income taxes arises from the operation in Thailand.

11. Dividends

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

Dividends	Approved by	Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividends for 2024	Annual General Meeting of the shareholders on 30 April 2025	1,359	0.13
Total for 2025		1,359	0.13
Final dividends for 2025	Annual General Meeting of the shareholders on 29 April 2026	941	0.09
Total for 2026		941	0.09

12. Segment information

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

The following tables present revenue and profit information regarding the Group's operating segments for three-month and six-month periods ended 30 June 2026 and 2025, respectively.

(Unit: Million US Dollar)

	For the three-month period ended 30 June 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	515	84	3	602	-	602
Inter-segment revenues	663	59	6	728	(271)	457
Total revenues from contracts with customers	**1,178**	**143**	**9**	**1,330**	**(271)**	**1,059**
Segment profit	**49**	**4**	**-**	**53**	**-**	**53**
Finance income						3
Other income						1
Administrative expenses						(26)
Share of gain from investments in associates						1
Finance cost						(7)
Profit before income tax expenses						**25**
Income tax expenses						(4)
Profit for the period						**21**

(Unit: Million Baht)

	For the three-month period ended 30 June 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	16,941	2,741	92	19,774	-	19,774
Inter-segment revenues	21,781	1,953	214	23,948	(8,906)	15,042
Total revenues from contracts with customers	**38,722**	**4,694**	**306**	**43,722**	**(8,906)**	**34,816**
Segment profit	**1,567**	**153**	**7**	**1,727**	**-**	**1,727**
Finance income						101
Other income						22
Administrative expenses						(815)
Share of gain from investments in associates						17
Finance cost						(218)
Profit before income tax expenses						**834**
Income tax expenses						(123)
Profit for the period						**711**

(Unit: Million US Dollar)

	For the three-month period ended 30 June 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	449	114	3	566	-	566
Inter-segment revenues	541	64	9	614	(220)	394
Total revenues from contracts with customers	**990**	**178**	**12**	**1,180**	**(220)**	**960**
Segment profit	**38**	**11**	**-**	**49**	**-**	**49**
Finance income						2
Other income						1
Administrative expenses						(32)
Share of gain from investments in associates						2
Finance cost						(5)
Profit before income tax expenses						**17**
Income tax expenses						(3)
Profit for the period						**14**

(Unit: Million Baht)

	For the three-month period ended 30 June 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	14,754	3,758	74	18,586	-	18,586
Inter-segment revenues	17,807	2,096	275	20,178	(7,225)	12,953
Total revenues from contracts with customers	**32,561**	**5,854**	**349**	**38,764**	**(7,225)**	**31,539**
Segment profit	**1,241**	**353**	**4**	**1,598**	**-**	**1,598**
Finance income						71
Other income						54
Administrative expenses						(1,049)
Share of gain from investments in associates						51
Finance cost						(160)
Profit before income tax expenses						**565**
Income tax expenses						(94)
Profit for the period						**471**

(Unit: Million US Dollar)

	For the six-month period ended 30 June 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	948	162	5	1,115	-	1,115
Inter-segment revenues	1,285	95	13	1,393	(514)	879
Total revenues from contracts with customers	**2,233**	**257**	**18**	**2,508**	**(514)**	**1,994**
Segment profit	**86**	**9**	**-**	**95**	**-**	**95**
Finance income						7
Other income						2
Administrative expenses						(49)
Share of gain from investments in associates						1
Finance cost						(13)
Profit before income tax expenses						**43**
Income tax expenses						(6)
Profit for the period						**37**

(Unit: Million Baht)

	For the six-month period ended 30 June 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	30,693	5,230	149	36,072	-	36,072
Inter-segment revenues	41,551	3,089	431	45,071	(16,625)	28,446
Total revenues from contracts with customers	**72,244**	**8,319**	**580**	**81,143**	**(16,625)**	**64,518**
Segment profit	**2,773**	**306**	**11**	**3,090**	**-**	**3,090**
Finance income						222
Other income						72
Administrative expenses						(1,577)
Share of gain from investments in associates						16
Finance cost						(430)
Profit before income tax expenses						**1,393**
Income tax expenses						(180)
Profit for the period						**1,213**

(Unit: Million US Dollar)

	For the six-month period ended 30 June 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	960	156	6	1,122	-	1,122
Inter-segment revenues	1,193	116	18	1,327	(465)	862
Total revenues from contracts with customers	**2,153**	**272**	**24**	**2,449**	**(465)**	**1,984**
Segment profit	**83**	**16**	**-**	**99**	**-**	**99**
Finance income						5
Other income						2
Administrative expenses						(61)
Share of gain from investments in associates						3
Finance cost						(10)
Profit before income tax expenses						**38**
Income tax expenses						(6)
Profit for the period						**32**

(Unit: Million Baht)

	For the six-month period ended 30 June 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	32,059	5,173	189	37,421	-	37,421
Inter-segment revenues	39,893	3,871	593	44,357	(15,527)	28,830
Total revenues from contracts with customers	**71,952**	**9,044**	**782**	**81,778**	**(15,527)**	**66,251**
Segment profit	**2,770**	**531**	**14**	**3,315**	**-**	**3,315**
Finance income						172
Other income						81
Administrative expenses						(2,057)
Share of gain from investments in associates						87
Finance cost						(342)
Profit before income tax expenses						**1,256**
Income tax expenses						(193)
Profit for the period						**1,063**

13. Commitments and contingent liabilities

13.1 Capital commitments

As at 30 June 2026, the Group had capital commitments of Baht 106 million, USD 4 million, PHP 6 million, and JPY 4 million (Separate financial statements: Baht 100 million, USD 2 million and JPY 4 million), relating to the construction of factory buildings and acquisition of machinery (31 December 2025: Baht 233 million, USD 13 million, CNY 19 million, PHP 10 million, and JPY 1 million (Separate financial statements: Baht 227 million, USD 2 million, and JPY 1 million)).

13.2 Lease and other service commitments

As at 30 June 2026 and 31 December 2025, the Group had future payments required under short-term lease and lease of low-value assets agreements and other service agreements that had not yet commence as follows:

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Payable				
Within 1 year	0.6	2.2	18	69

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Payable				
Within 1 year	0.3	1.3	9	42

13.3 Other commitments

As at 30 June 2026 and 31 December 2025, the Company had outstanding commitment of TWD 756 million in respect of uncalled portion of investments in subsidiaries.

13.4 Agreements for hire of production of molds

As at 30 June 2026 and 31 December 2025, the Company had outstanding commitments of Baht 4 million and USD 1 million with suppliers in respect of agreements for hire of production of molds.

13.5 Guarantees

As at 30 June 2026, the Group had outstanding bank guarantees of Baht 1,131 million, CNY 1 million, MYR 1 million, and BRL 1 million (Separate financial statements: Baht 1,128 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business (31 December 2025: Baht 1,131 million, CNY 1 million, MYR 1 million, and BRL 4 million (Separate financial statements: Baht 1,128 million)).

14. Foreign currency risk

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

	Consolidated financial statements		
	As at 30 June 2026		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 30 June 2026
	(Million)	(Million)	
Baht	1,220	9,468	0.030 USD per 1 Baht
TWD	26	8,599	0.031 USD per 1 TWD
PHP	2	5	0.016 USD per 1 PHP
JPY	1	136	0.006 USD per 1 JPY
US Dollar	18	7	6.811 CNY per 1 USD
US Dollar	-	148	5.176 BRL per 1 USD

	Consolidated financial statements		
	As at 31 December 2025 (Audited)		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 31 December 2025
	(Million)	(Million)	
Baht	1,678	5,620	0.032 USD per 1 Baht
TWD	83	4,893	0.032 USD per 1 TWD
PHP	4	6	0.017 USD per 1 PHP
JPY	-	435	0.006 USD per 1 JPY
US Dollar	5	7	7.029 CNY per 1 USD
US Dollar	2	94	5.318 BRL per 1 USD

	Separate financial statements		
	As at 30 June 2026		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 30 June 2026
	(Million)	(Million)	
Baht	1,195	8,684	0.030 USD per 1 Baht

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

15. Financial instruments

15.1 Fair values of financial instruments

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

15.2 Fair value hierarchy

As at 30 June 2026, the Group had the financial assets and financial liabilities that were measured at fair value using different levels of inputs as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	As at 30 June 2026			
	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	-	254	-	254
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	2,686	-	2,686

(Unit: Thousand Baht)

	Consolidated financial statements			
	As at 30 June 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	1,083	1,083
Derivatives				
Foreign currency forward contracts	-	8,437	-	8,437
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	89,348	-	89,348

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

16. Events after the reporting period

On 14 August 2026, a meeting of the Board of Directors of the Company resolved to approve the following significant matters.

16.1 To approve the interim dividend payment of Baht 0.07 per share in respect of the operating results from 1 January 2026 to 30 June 2026, totaling of Baht 732 million. The dividend will be paid on 11 September 2026.

16.2 To approve the reduction of the registered share capital of Cal-Comp Electronics de Mexico Co., S.A. de C.V., its subsidiary, by an amount not exceeding MXN 72 million. The Company's ownership interest in the subsidiary will remain unchanged following the completion of the capital reduction. This transaction is expected to be completed within 2026.

17. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 14 August 2026.