Cal-Comp Electronics (Thailand) Public Company Limited

and its subsidiaries

Review report and consolidated and separate financial information

For the three-month and nine-month periods ended

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

Scope of review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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*.

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Emphasis of matter

I draw attention to the condensed Note 2 to the interim financial statements, the Company has substantial product sale and raw material purchase transactions with its 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: 13 November 2026

A member firm of Ernst & Young Global Limited

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

Statements of financial position

As at 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		177,888	231,982	5,968,884	7,326,594
Trade and other current receivables	*2, 3*	1,365,979	891,052	45,834,189	28,141,697
Inventories		1,010,130	518,870	33,893,994	16,387,225
Advances payment for raw materials and molds		19,181	15,482	643,601	488,964
Other current financial assets		25,104	1,966	842,327	62,091
Other current assets		145,858	137,278	4,894,140	4,335,580
Total current assets		2,744,140	1,796,630	92,077,135	56,742,151
Non-current assets					
Restricted bank deposits		838	122	28,125	3,863
Other non-current financial assets		33	33	1,093	1,028
Investments in associates	*4.1*	69,178	67,656	2,321,197	2,136,750
Property, plant and equipment	*6*	531,615	495,831	17,837,873	15,659,602
Right-of-use assets		18,098	13,343	607,253	421,400
Deferred tax assets		2,861	2,253	96,002	71,172
Plan assets for long-term employee benefits		5,277	5,259	177,057	166,087
Other non-current assets		50,617	59,581	1,698,415	1,881,732
Total non-current assets		678,517	644,078	22,767,015	20,341,634
Total assets		3,422,657	2,440,708	114,844,150	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 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*7*	622,705	427,718	20,894,291	13,508,419
Trade and other current payables	*2, 8*	1,497,274	941,483	50,239,674	29,734,444
Current portion of long-term loans	*9*	260,568	88,745	8,743,138	2,802,781
Current portion of lease liabilities		3,781	2,720	126,875	85,924
Corporate income tax payable		12,559	6,053	421,420	191,163
Other current financial liabilities		841	686	28,223	21,668
Other current liabilities		184,724	18,228	6,198,270	575,678
Total current liabilities		2,582,452	1,485,633	86,651,891	46,920,077
Non-current liabilities					
Long-term loans, net of current portion	*9*	-	137,194	-	4,332,936
Lease liabilities, net of current portion		14,232	10,727	477,540	338,794
Non-current provision for employee benefits		15,949	15,293	535,148	482,986
Deferred tax liabilities		-	551	-	17,402
Other non-current liabilities		7,110	6,340	238,555	200,224
Total non-current liabilities		37,291	170,105	1,251,243	5,372,342
Total liabilities		2,619,743	1,655,738	87,903,134	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		358,270	351,454	11,749,700	11,536,075
Other components of shareholders' equity		(79,521)	(90,647)	(2,556,173)	(4,491,560)
Equity attributable to owners of the Company		802,623	784,681	26,931,245	24,782,233
Non-controlling interests of the subsidiaries		291	289	9,771	9,133
Total shareholders' equity		802,914	784,970	26,941,016	24,791,366
Total liabilities and shareholders' equity		3,422,657	2,440,708	114,844,150	77,083,785
		-	-	-	-

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

Directors

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

Statements of financial position

As at 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		12,790	14,323	429,153	452,350
Trade and other current receivables	*2, 3*	1,119,043	794,943	37,548,489	25,106,318
Inventories		880,726	438,164	29,551,952	13,838,340
Advances payment for raw materials and molds		18,816	14,682	631,370	463,709
Other current financial assets		25	-	843	-
Other current assets		51,867	68,333	1,740,334	2,158,121
Total current assets		2,083,267	1,330,445	69,902,141	42,018,838
Non-current assets					
Investments in associates	*4.1*	67,001	65,479	2,248,148	2,067,992
Investments in subsidiaries	*5.1*	396,689	422,642	13,310,540	13,348,124
Property, plant and equipment	*6*	416,867	385,330	13,987,584	12,169,700
Right-of-use assets		139	366	4,660	11,564
Deferred tax assets		1,387	976	46,550	30,832
Other non-current assets		16,086	15,752	539,739	497,492
Total non-current assets		898,169	890,545	30,137,221	28,125,704
Total assets		2,981,436	2,220,990	100,039,362	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 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*7*	558,456	365,951	18,738,495	11,557,676
Trade and other current payables	*2, 8*	1,262,489	813,808	42,361,682	25,702,141
Current portion of long-term loans	*9*	39,872	88,745	1,337,863	2,802,781
Current portion of lease liabilities		109	377	3,661	11,897
Corporate income tax payable		8,279	1,514	277,800	47,820
Other current liabilities		167,233	1,428	5,611,332	45,100
Total current liabilities		2,036,438	1,271,823	68,330,833	40,167,415
Non-current liabilities					
Lease liabilities, net of current portion		16	36	543	1,149
Non-current provision for employee benefits		13,230	12,628	443,911	398,805
Provision for transaction under equity method of investments in subsidiaries	*5.1*	129,129	151,822	4,332,830	4,794,940
Total non-current liabilities		142,375	164,486	4,777,284	5,194,894
Total liabilities		2,178,813	1,436,309	73,108,117	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		358,270	351,454	11,749,700	11,536,075
Other components of shareholders' equity		(79,521)	(90,647)	(2,556,173)	(4,491,560)
Total shareholders' equity		802,623	784,681	26,931,245	24,782,233
Total liabilities and shareholders' equity		2,981,436	2,220,990	100,039,362	70,144,542
		-	-	-	-

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

Directors

(Unaudited but reviewed)

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

Income statement

For the three-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	1,437,796	1,110,850	47,982,666	36,033,256
Service income		-	2,609	-	84,602
Exchange gains		1,377	589	45,953	19,093
Other income		1,697	2,250	56,627	73,080
Total revenues		1,440,870	1,116,298	48,085,246	36,210,031
Expenses					
Cost of sales	*2*	1,370,821	1,054,395	45,747,554	34,202,005
Cost of service		-	2,405	-	78,018
Selling and distribution expenses		4,866	5,391	162,378	174,888
Administrative expenses	*2*	26,998	23,719	901,004	769,378
Loss on financial assets and derivative instruments		3,831	550	127,869	17,857
Other expenses		5,457	7,710	182,098	250,100
Total expenses		1,411,973	1,094,170	47,120,903	35,492,246
Operating profit		28,897	22,128	964,343	717,785
Share of gain from investments in associates	*4.2*	1,049	32	35,009	1,030
Finance income		3,157	2,878	105,367	93,353
Finance cost		(7,364)	(6,117)	(245,734)	(198,412)
Profit before income tax expenses		25,739	18,921	858,985	613,756
Income tax expenses	*10*	(5,598)	(2,539)	(186,820)	(82,369)
Profit for the period		20,141	16,382	672,165	531,387
Profit attributable to:					
Equity holders of the Company		20,140	16,381	672,138	531,363
Non-controlling interests of the subsidiaries		1	1	27	24
		20,141	16,382	672,165	531,387
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0019	0.0016	0.06	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 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		20,141	16,382	672,165	531,387
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		161	5,082	5,358	164,836
Share of other comprehensive income from					
investments in associates	*4.2*	-	-	(16)	13
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		161	5,082	5,342	164,849
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		-	-	223,078	(201,976)
Less: Income tax effect		-	2	(12)	46
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		-	2	223,066	(201,930)
Other comprehensive income for the period		161	5,084	228,408	(37,081)
Total comprehensive income for the period		20,302	21,466	900,573	494,306
Total comprehensive income attributable to:					
Equity holders of the Company		20,301	21,465	900,463	494,340
Non-controlling interests of the subsidiaries		1	1	110	(34)
		20,302	21,466	900,573	494,306

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

(Unaudited but reviewed)

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

Income statement

For the three-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	1,317,623	1,005,440	43,972,225	32,614,017
Exchange gains		1,982	-	66,142	-
Gain on derivative instruments		45	-	1,475	-
Other income	*2*	1,684	1,740	56,233	56,444
Total revenues		1,321,334	1,007,180	44,096,075	32,670,461
Expenses					
Cost of sales	*2*	1,280,193	963,788	42,723,078	31,262,925
Selling and distribution expenses		1,036	1,170	34,587	37,961
Administrative expenses	*2*	10,893	11,746	363,537	381,004
Loss on financial assets		808	474	26,939	15,371
Exchange losses		-	608	-	19,743
Total expenses		1,292,930	977,786	43,148,141	31,717,004
Operating profit		28,404	29,394	947,934	953,457
Share of gain from investments in associates	*4.2*	1,049	32	35,009	1,030
Share of loss from investments in subsidiaries	*5.2*	(1,693)	(8,810)	(56,515)	(285,795)
Finance income		9	6	317	226
Finance cost		(3,932)	(3,635)	(131,211)	(117,916)
Profit before income tax expenses		23,837	16,987	795,534	551,002
Income tax expenses	*10*	(3,697)	(606)	(123,396)	(19,639)
Profit for the period		20,140	16,381	672,138	531,363
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0019	0.0016	0.06	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 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		20,140	16,381	672,138	531,363
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*	-	-	(16)	13
Share of other comprehensive income from					
investments in subsidiaries	*5.2*	161	5,082	5,358	164,836
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		161	5,082	5,342	164,849
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		-	-	222,995	(201,918)
Less: Income tax effect		-	2	(12)	46
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		-	2	222,983	(201,872)
Other comprehensive income for the period		161	5,084	228,325	(37,023)
Total comprehensive income for the period		20,301	21,465	900,463	494,340

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 nine-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	3,427,421	3,089,650	112,351,842	102,095,317
Service income		4,594	8,254	149,018	273,571
Exchange gains		15,655	-	502,384	-
Gain on derivative instruments		-	12,778	-	414,528
Other income		3,924	4,695	128,133	154,179
Total revenues		3,451,594	3,115,377	113,131,377	102,937,595
Expenses					
Cost of sales	*2*	3,257,384	2,925,357	106,780,976	96,665,452
Cost of service		4,240	7,622	137,540	252,602
Selling and distribution expenses		12,820	14,332	419,122	472,483
Administrative expenses	*2*	73,527	70,452	2,405,069	2,327,571
Loss on financial assets and derivative instruments		20,351	-	656,879	-
Exchange losses		-	23,021	-	754,066
Other expenses		5,457	12,383	182,098	408,444
Total expenses		3,373,779	3,053,167	110,581,684	100,880,618
Operating profit		77,815	62,210	2,549,693	2,056,977
Share of gain from investments in associates	*4.2*	1,525	2,661	50,719	88,502
Finance income		10,035	8,022	327,228	265,435
Finance cost		(20,655)	(16,370)	(675,261)	(540,793)
Profit before income tax expenses		68,720	56,523	2,252,379	1,870,121
Income tax expenses	*10*	(11,128)	(8,334)	(366,643)	(275,761)
Profit for the period		57,592	48,189	1,885,736	1,594,360
Profit attributable to:					
Equity holders of the Company		57,590	48,906	1,885,670	1,618,371
Non-controlling interests of the subsidiaries		2	(717)	66	(24,011)
		57,592	48,189	1,885,736	1,594,360
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0055	0.0047	0.18	0.15

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the nine-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Consolidated financial statements		**Consolidated financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		57,592	48,189	1,885,736	1,594,360
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		11,565	17,883	371,751	596,632
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	(112)	167
Less: Income tax effect		1	-	19	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		11,563	23,598	371,658	791,174
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		-	-	1,578,662	(1,318,609)
Loss on investments in equity designated at fair value					
through other comprehensive income		(437)	-	(14,361)	-
Less: Income tax effect		(1)	(1)	(44)	(38)
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		(438)	(1)	1,564,257	(1,318,647)
Other comprehensive income for the period		11,125	23,597	1,935,915	(527,473)
Total comprehensive income for the period		68,717	71,786	3,821,651	1,066,887
Total comprehensive income attributable to:					
Equity holders of the Company		68,715	72,503	3,821,013	1,096,346
Non-controlling interests of the subsidiaries		2	(717)	638	(29,459)
		68,717	71,786	3,821,651	1,066,887

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 nine-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Revenues					
Sales	*2*	3,104,073	2,631,479	101,765,258	86,899,325
Exchange gains		12,233	-	395,617	-
Gain on derivative instruments		67	-	2,205	-
Other income	*2*	4,769	3,516	155,931	116,084
Total revenues		3,121,142	2,634,995	102,319,011	87,015,409
Expenses					
Cost of sales	*2*	2,996,060	2,538,400	98,236,847	83,833,410
Selling and distribution expenses		3,019	3,266	98,572	107,894
Administrative expenses	*2*	31,883	35,601	1,041,627	1,177,051
Loss on financial assets and derivative instruments		2,076	2,485	68,055	83,066
Exchange losses		-	4,864	-	160,357
Total expenses		3,033,038	2,584,616	99,445,101	85,361,778
Operating profit		88,104	50,379	2,873,910	1,653,631
Share of gain from investments in associates	*4.2*	1,525	2,661	50,719	88,502
Share of gain (loss) from investments in subsidiaries	*5.2*	(14,388)	6,537	(460,053)	228,802
Finance income		68	88	2,242	2,918
Finance cost		(11,338)	(9,258)	(370,095)	(305,748)
Profit before income tax expenses		63,971	50,407	2,096,723	1,668,105
Income tax expenses	*10*	(6,381)	(1,501)	(211,053)	(49,734)
Profit for the period		57,590	48,906	1,885,670	1,618,371
			(Unit: US Dollar)		(Unit: Baht)
Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0055	0.0047	0.18	0.15

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

(Unaudited but reviewed)

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

Statement of comprehensive income

For the nine-month period ended 30 September 2026

		(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
		Separate financial statements		**Separate financial statements**	
	Note	2026	2025	2026	2025
Profit for the period		57,590	48,906	1,885,670	1,618,371
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	(112)	167
Share of other comprehensive income from					
investments in subsidiaries	*5.2*	11,128	17,020	357,390	567,457
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		11,126	23,598	357,297	791,174
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		-	-	1,578,090	(1,313,161)
Less: Income tax effect		(1)	(1)	(44)	(38)
Other comprehensive income not to be reclassified					
to profit or loss in subsequent periods - net of income tax		(1)	(1)	1,578,046	(1,313,199)
Other comprehensive income for the period		11,125	23,597	1,935,343	(522,025)
Total comprehensive income for the period		68,715	72,503	3,821,013	1,096,346

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand US Dollar)

		Consolidated financial statements													
		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings: Appropriated - statutory reserve	Retained earnings: 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		-	-	-	-	-	48,906	-	-	-	-	-	48,906	(717)	48,189
Other comprehensive income for the period		-	-	-	-	-	(1)	17,883	5	-	17,888	5,710	23,597	-	23,597
Total comprehensive income for the period		-	-	-	-	-	48,905	17,883	5	-	17,888	5,710	72,503	(717)	71,786
Dividend paid	*11*	-	-	-	-	-	(63,299)	-	-	-	-	-	(63,299)	-	(63,299)
Share-based payment transactions		-	-	2,530	-	-	-	-	-	-	-	-	2,530	-	2,530
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(863)	-	-	(863)	863	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(4,055)	(4,055)
Balance as at 30 September 2025		307,334	170,072	15,120	248	31,100	338,775	(82,441)	(975)	(5,405)	(88,821)	-	773,828	288	774,116
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		-	-	-	-	-	57,590	-	-	-	-	-	57,590	2	57,592
Other comprehensive income for the period		-	-	-	-	-	(1)	11,565	(2)	(437)	11,126	-	11,125	-	11,125
Total comprehensive income for the period		-	-	-	-	-	57,589	11,565	(2)	(437)	11,126	-	68,715	2	68,717
Dividend paid	*11*	-	-	-	-	-	(50,773)	-	-	-	-	-	(50,773)	-	(50,773)
Balance as at 30 September 2026		307,334	170,072	15,120	248	31,100	358,270	(72,720)	(959)	(5,842)	(79,521)	-	802,623	291	802,914
		-	-	-	-	-	-				-	-	-	-	-

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements													
		Equity attributable to owners of the Company													
								Other components of shareholders' equity							
								Other comprehensive income							
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings: Appropriated - statutory reserve	Retained earnings: 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		-	-	-	-	-	1,618,371	-	-	-	-	-	1,618,371	(24,011)	1,594,360
Other comprehensive income for the period		-	-	-	-	-	(38)	(716,529)	167	-	(716,362)	194,375	(522,025)	(5,448)	(527,473)
Total comprehensive income for the period		-	-	-	-	-	1,618,333	(716,529)	167	-	(716,362)	194,375	1,096,346	(29,459)	1,066,887
Dividend paid	*11*	-	-	-	-	-	(2,090,001)	-	-	-	-	-	(2,090,001)	-	(2,090,001)
Share-based payment transactions		-	-	85,817	-	-	-	-	-	-	-	-	85,817	-	85,817
Decrease in reserve for assets disposal group classified as held for sale		-	-	-	-	-	-	(29,175)	-	-	(29,175)	29,175	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(133,206)	(133,206)
Balance as at 30 September 2025		10,450,003	5,745,765	493,881	3,069	1,045,000	11,129,790	(3,666,650)	(26,152)	(180,606)	(3,873,408)	-	24,994,100	9,314	25,003,414
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		-	-	-	-	-	1,885,670	-	-	-	-	-	1,885,670	66	1,885,736
Other comprehensive income for the period		-	-	-	-	-	(44)	1,949,841	(93)	(14,361)	1,935,387	-	1,935,343	572	1,935,915
Total comprehensive income for the period		-	-	-	-	-	1,885,626	1,949,841	(93)	(14,361)	1,935,387	-	3,821,013	638	3,821,651
Dividend paid	*11*	-	-	-	-	-	(1,672,001)	-	-	-	-	-	(1,672,001)	-	(1,672,001)
Balance as at 30 September 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,749,700	(2,335,513)	(25,693)	(194,967)	(2,556,173)	-	26,931,245	9,771	26,941,016
		-	-	-	-	-	-				-	-	-	-	-

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand US Dollar)

		Separate financial statements										
								Other components of shareholders' equity				
								Other comprehensive income				
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
						Appropriated - statutory reserve	Unappropriated					
Balance as at 1 January 2025		307,334	170,072	12,590	248	31,100	353,169	(102,004)	(3,842)	(105,846)	(6,573)	762,094
Profit for the period		-	-	-	-	-	48,906	-	-	-	-	48,906
Other comprehensive income for the period		-	-	-	-	-	(1)	17,025	-	17,025	6,573	23,597
Total comprehensive income for the period		-	-	-	-	-	48,905	17,025	-	17,025	6,573	72,503
Dividend paid	*11*	-	-	-	-	-	(63,299)	-	-	-	-	(63,299)
Share-based payment transactions		-	-	2,530	-	-	-	-	-	-	-	2,530
Balance as at 30 September 2025		307,334	170,072	15,120	248	31,100	338,775	(84,979)	(3,842)	(88,821)	-	773,828
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		-	-	-	-	-	57,590	-	-	-	-	57,590
Other comprehensive income for the period		-	-	-	-	-	(1)	11,126	-	11,126	-	11,125
Total comprehensive income for the period		-	-	-	-	-	57,589	11,126	-	11,126	-	68,715
Dividend paid	*11*	-	-	-	-	-	(50,773)	-	-	-	-	(50,773)
Balance as at 30 September 2026		307,334	170,072	15,120	248	31,100	358,270	(75,679)	(3,842)	(79,521)	-	802,623
		-	-	-	-	-	-			-	-	-

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

(Unaudited but reviewed)

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

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

		Separate financial statements												
								Other components of shareholders' equity						
								Other comprehensive income						
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Reserve for assets disposal group classified as held for sale	Total shareholders' equity
Balance as at 1 January 2025		10,450,003	5,745,765	408,064	3,069	1,045,000	11,601,458	497,153	(3,491,882)	(133,142)	(3,127,871)	(223,550)	25,901,938
Profit for the period		-	-	-	-	-	1,618,371	-	-	-	-	-	1,618,371
Other comprehensive income for the period		-	-	-	-	-	(38)	(1,313,161)	567,624	-	(745,537)	223,550	(522,025)
Total comprehensive income for the period		-	-	-	-	-	1,618,333	(1,313,161)	567,624	-	(745,537)	223,550	1,096,346
Dividend paid	*11*	-	-	-	-	-	(2,090,001)	-	-	-	-	-	(2,090,001)
Share-based payment transactions		-	-	85,817	-	-	-	-	-	-	-	-	85,817
Balance as at 30 September 2025		10,450,003	5,745,765	493,881	3,069	1,045,000	11,129,790	(816,008)	(2,924,258)	(133,142)	(3,873,408)	-	24,994,100
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		-	-	-	-	-	1,885,670	-	-	-	-	-	1,885,670
Other comprehensive income for the period		-	-	-	-	-	(44)	1,578,090	357,297	-	1,935,387	-	1,935,343
Total comprehensive income for the period		-	-	-	-	-	1,885,626	1,578,090	357,297	-	1,935,387	-	3,821,013
Dividend paid	*11*	-	-	-	-	-	(1,672,001)	-	-	-	-	-	(1,672,001)
Balance as at 30 September 2026		10,450,003	5,745,765	493,881	3,069	1,045,000	11,749,700	202,438	(2,625,469)	(133,142)	(2,556,173)	-	26,931,245
		-	-	-	-	-	-				-	-	-

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

(Unaudited but reviewed)

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

Statement of cash flows

For the nine-month period ended 30 September 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	68,720	56,523	2,252,379	1,870,121
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	51,313	47,749	1,677,351	1,578,851
Allowance for expected credit losses (reversal)	629	(87)	20,203	(2,865)
Reversal of reduction of inventories to net realisable value	(1,395)	(4,557)	(44,079)	(149,702)
Loss (gain) on disposal of property, plant and equipment	170	(598)	5,602	(19,537)
Loss on disposal of investment in a subsidiary	-	555	-	18,238
Loss on lease modification and termination	-	13	-	383
Share of gain from investments in associates	(1,525)	(2,661)	(50,719)	(88,502)
Provision for employee benefits	1,246	1,168	40,671	38,600
Share-based payment transactions	-	2,530	-	85,817
Unrealised loss (gain) on derivative instruments	1,320	(822)	39,947	(25,498)
Unrealised gain on exchange	(3,446)	(149)	(100,463)	(4,021)
Finance income	(10,035)	(8,022)	(327,228)	(265,435)
Interest expenses	18,033	15,295	588,097	505,333
Profit from operating activities before changes				
in operating assets and liabilities	125,030	106,937	4,101,761	3,541,783
Operating assets (increase) decrease				
Trade and other current receivables	(475,674)	27,871	(15,921,857)	1,059,844
Inventories	(489,942)	(68,841)	(16,101,567)	(2,130,667)
Advances payment for raw materials and molds	(3,699)	(4,318)	(121,862)	(142,770)
Other current assets	(10,835)	68,761	(392,408)	2,256,897
Operating liabilities increase (decrease)				
Trade and other current payables	556,713	(12,722)	18,410,177	(673,242)
Other current liabilities	166,495	(4,884)	5,532,222	(171,518)
Non-current provision for employee benefits	(658)	(233)	(21,456)	(7,596)
Other non-current liabilities	770	4,528	25,104	147,087
Cash flows from (used in) operating activities	(131,800)	117,099	(4,489,886)	3,879,818
Interest received	10,035	8,022	327,228	265,435
Corporate income tax paid	(5,781)	(5,744)	(187,332)	(188,493)
Net cash flows from (used in) operating activities	(127,546)	119,377	(4,349,990)	3,956,760

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

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

Statement of cash flows (continued)

For the nine-month period ended 30 September 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 investment in an associate	-	35	-	1,182
Proceeds from disposal of investment in a subsidiary	-	5,948	-	199,591
Increase in other current financial assets	(24,302)	(5,529)	(792,688)	(179,345)
Increase in restricted bank deposits	(710)	(10)	(23,686)	(313)
Dividend received from associate	-	250	-	8,455
Acquisition of plant and equipment	(80,303)	(64,512)	(2,611,473)	(2,131,369)
Proceeds from disposal of property, plant and equipment	515	6,398	17,095	209,561
Decrease (increase) in other non-current assets	10,580	(3,959)	343,022	(129,039)
Net cash flows used in investing activities	(94,220)	(61,379)	(3,067,730)	(2,021,277)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	197,132	153,140	6,663,530	4,912,601
Cash received from long-term loans	601,655	436,130	19,700,169	14,515,403
Repayment of long-term loan from a related party	-	(19,665)	-	(637,880)
Repayment of long-term loans	(567,284)	(555,230)	(18,580,117)	(18,318,332)
Payment of principal portion of lease liabilities	(3,890)	(3,441)	(126,954)	(113,203)
Interest paid	(18,301)	(14,949)	(595,949)	(494,551)
Dividend paid	(50,773)	(63,299)	(1,672,001)	(2,090,001)
Net cash flows from (used in) financing activities	158,539	(67,314)	5,388,678	(2,225,963)
Increase in translation adjustments	9,133	21,784	671,332	403,499
Net increase (decrease) in cash and cash equivalents	(54,094)	12,468	(1,357,710)	113,019
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	177,888	184,024	5,968,884	5,943,846
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Accounts payable from purchases of plant and equipment	6,576	2,534	220,664	81,836
Increase in right-of-use assets from lease liabilities	7,910	1,256	259,694	42,205
Increase in right-of-use assets from lease modification and termination	-	108	-	3,540
Increase in lease liabilities from lease modification and termination	-	121	-	3,923
Accounts receivable from sales of equipment	6,274	1,259	210,509	40,669

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

(Unaudited but reviewed)

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

Statement of cash flows

For the nine-month period ended 30 September 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	63,971	50,407	2,096,723	1,668,105
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation	34,511	28,178	1,128,501	931,566
Allowance for expected credit losses (reversal)	696	(167)	22,282	(5,456)
Reversal of reduction of inventories to net realisable value	(995)	(1,728)	(31,607)	(57,233)
Loss (gain) on disposal of equipment	(88)	163	(2,998)	5,154
Loss on disposal of investment in a subsidiary	-	555	-	18,238
Loss on liquidation of investment in subsidiaries	-	73	-	2,366
Share of gain from investments in associates	(1,525)	(2,661)	(50,719)	(88,502)
Share of loss (gain) from investments in subsidiaries	14,388	(6,537)	460,053	(228,802)
Provision for employee benefits	1,154	1,076	37,662	35,550
Unrealised gain on derivative instruments	(25)	-	(838)	-
Unrealised loss (gain) on exchange	(3,483)	68	(101,598)	3,229
Finance income	(68)	(88)	(2,242)	(2,918)
Interest expenses	10,948	8,864	357,341	292,724
Profit from operating activities before changes				
in operating assets and liabilities	119,484	78,203	3,912,560	2,574,021
Operating assets (increase) decrease				
Trade and other current receivables	(324,892)	(141,961)	(11,022,012)	(4,403,596)
Inventories	(441,566)	(102,869)	(14,513,393)	(3,264,952)
Advances payment for raw materials and molds	(4,134)	(3,991)	(135,856)	(130,748)
Other current assets	15,696	(31,383)	489,552	(1,032,123)
Operating liabilities increase (decrease)				
Trade and other current payables	453,032	194,163	15,009,168	6,166,444
Other current liabilities	165,806	(1,560)	5,512,569	(51,200)
Non-current provision for employee benefits	(552)	(45)	(18,105)	(1,501)
Cash flows used in operating activities	(17,126)	(9,443)	(765,517)	(143,655)
Interest received	68	88	2,242	2,918
Corporate income tax paid	(28)	(242)	(910)	(7,950)
Net cash flows used in operating activities	(17,086)	(9,597)	(764,185)	(148,687)

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

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

Statement of cash flows (continued)

For the nine-month period ended 30 September 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
Cash received from subsidiaries for capital return	-	2,179	-	70,417
Acquisition of plant and equipment	(68,313)	(48,353)	(2,230,122)	(1,602,239)
Proceeds from disposal of equipment	750	2,976	24,894	98,250
Increase in other non-current assets	(334)	(1)	(10,966)	(48)
Net cash flows used in investing activities	(67,897)	(37,216)	(2,216,194)	(1,232,847)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	194,650	161,010	6,576,444	5,148,573
Repayment of long-term loans	(49,000)	(61,772)	(1,589,685)	(2,029,336)
Payment of principal portion of lease liabilities	(290)	(281)	(9,461)	(9,286)
Interest paid	(11,137)	(9,221)	(363,260)	(304,777)
Dividend paid	(50,773)	(63,299)	(1,672,001)	(2,090,001)
Net cash flows from financing activities	83,450	26,437	2,942,037	715,173
Increase (decrease) in translation adjustment	-	-	15,145	(41,620)
Net decrease in cash and cash equivalents	(1,533)	(20,376)	(23,197)	(707,981)
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	12,790	9,151	429,153	295,565
	-		-	
Supplemental cash flows information				
Non-cash items consist of				
Accounts payable from purchases of plant and equipment	100	4,918	3,347	158,847
Increase in right-of-use assets from lease liabilities	32	667	1,075	22,612
Accounts receivable from sales of equipment	-	73	-	2,356

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

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 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 September			
	2026	2025	2026	2025
Transactions with the parent company				
Sales	672.9	448.7	22,459	14,556
Purchases of fixed assets	-	0.1	-	4
Other expenses	1.0	1.0	34	34
Transactions with associates				
Sales	14.2	32.2	475	1,045
Other expenses	2.0	3.1	68	100
Transactions with related companies				
Sales	29.7	69.1	992	2,241
Purchases of raw materials	272.6	441.9	9,097	14,335

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2026	2025	2026	2025
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	203.9	149.9	6,805	4,860
Other income	1.0	0.9	32	28
Purchases of raw materials	15.1	24.4	502	792
Purchases of fixed assets	9.4	3.2	315	105
Other expenses	7.4	8.3	246	268
Transactions with the parent company				
Sales	672.8	448.8	22,450	14,556
Purchases of fixed assets	-	0.1	-	4
Transactions with related companies				
Sales	29.2	69.0	972	2,239
Purchases of raw materials	269.3	441.9	8,987	14,334

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Transactions with the parent company				
Sales	1,436.5	1,148.5	47,144	37,950
Purchases of fixed assets	-	2.5	-	83
Other expenses	3.0	3.1	99	103
Transactions with associates				
Sales	42.5	96.7	1,388	3,198
Other expenses	6.0	8.6	196	284
Transactions with related companies				
Sales	117.5	168.0	3,841	5,536
Purchases of raw materials	825.1	929.5	26,966	30,601
Purchase of fixed assets	1.4	-	45	-

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Transactions with subsidiaries				
(Eliminated from the consolidated financial statements)				
Sales	576.9	386.2	18,867	12,747
Other income	2.7	2.8	87	93
Purchases of raw materials	49.2	71.1	1,605	2,349
Purchases of fixed assets	24.8	3.2	812	105
Other expenses	21.4	26.6	698	880
Transactions with the parent company				
Sales	1,434.9	1,148.5	47,088	37,948
Purchases of fixed assets	-	2.5	-	83
Transactions with related companies				
Sales	114.7	167.2	3,749	5,510
Purchases of raw materials	821.8	927.8	26,856	30,543
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 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Parent company	626,751	350,394	21,030,082	11,066,335
Associates	9,548	14,333	320,358	452,679
Related companies	65,421	97,762	2,195,136	3,087,552
Total	701,720	462,489	23,545,576	14,606,566
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade and other current receivables - related parties, net	701,720	462,484	23,545,576	14,606,415
Trade and other current payables - related parties (Note 8)				
Parent company	960	1,051	32,206	33,198
Associates	1,833	1,906	61,520	60,207
Related companies	166,466	243,485	5,585,594	7,689,870
Total trade and other current payables - related parties	169,259	246,442	5,679,320	7,783,275
Lease liabilities				
Associates	7,445	8,072	249,802	254,931
Total lease liabilities - related parties	7,445	8,072	249,802	254,931

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Subsidiaries	121,224	170,142	4,067,572	5,373,518
Parent company	626,435	350,357	21,019,472	11,065,166
Associates	218	375	7,315	11,840
Related companies	65,067	95,649	2,183,225	3,020,815
Total	812,944	616,523	27,277,584	19,471,339
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade and other current receivables - related parties, net	812,944	616,518	27,277,584	19,471,188
Trade and other current payables - related parties (Note 8)				
Subsidiaries	41,105	45,219	1,379,246	1,428,121
Parent company	59	-	1,975	-
Associates	175	175	5,888	5,542
Related companies	166,465	243,429	5,585,566	7,688,090
Total trade and other current payables - related parties	207,804	288,823	6,972,675	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 September			
	2026	2025	2026	2025
Short-term employee benefits	862	869	28,779	28,169
Post-employment benefits	20	20	645	647
Share-based payments	-	2	-	73
Total	882	891	29,424	28,889

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2026	2025	2026	2025
Short-term employee benefits	208	214	6,961	6,961
Post-employment benefits	1	2	19	54
Total	209	216	6,980	7,015

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Short-term employee benefits	2,554	2,508	83,464	83,028
Post-employment benefits	59	59	1,922	1,947
Share-based payments	-	572	-	19,367
Total	2,613	3,139	85,386	104,342

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Short-term employee benefits	639	632	20,881	20,881
Post-employment benefits	4	5	128	163
Total	643	637	21,009	21,044

3. Trade and other current receivables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	644,807	437,791	21,635,915	13,826,552
Past due				
Less than 1 month	51,643	20,099	1,732,824	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	696,450	458,388	23,368,739	14,477,053
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade receivables - related parties, net	696,450	458,383	23,368,739	14,476,902
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	582,907	397,046	19,558,931	12,539,710
Past due				
Less than 1 month	9,530	7,128	319,759	225,117
1 - 2 months	1,251	3,721	41,963	117,505
2 - 3 months	250	910	8,395	28,778
3 - 6 months	188	311	6,305	9,831
6 - 12 months	952	-	31,964	-
Total	595,078	409,116	19,967,317	12,920,941
Less: Allowance for expected credit losses	(765)	(169)	(25,667)	(5,334)
Total trade receivables - unrelated parties, net	594,313	408,947	19,941,650	12,915,607
Total trade receivables, net	1,290,763	867,330	43,310,389	27,392,509
Other current receivables				
Other current receivables - related parties (Note 2)	5,270	4,101	176,837	129,513
Other current receivables - unrelated parties	72,471	22,108	2,431,709	698,226
Total	77,741	26,209	2,608,546	827,739
Less: Allowance for expected credit losses	(2,525)	(2,487)	(84,746)	(78,551)
Total other current receivables, net	75,216	23,722	2,523,800	749,188
Total trade and other current receivables, net	1,365,979	891,052	45,834,189	28,141,697

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade receivables - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	805,249	599,062	27,019,385	18,919,911
Past due				
Less than 1 month	359	385	12,058	12,136
1 - 2 months	-	8	-	243
6 - 12 months	-	3	-	124
Over 12 months	-	5	-	142
Total	805,608	599,463	27,031,443	18,932,556
Less: Allowance for expected credit losses	-	(5)	-	(151)
Total trade receivables - related parties, net	805,608	599,458	27,031,443	18,932,405
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	233,590	151,365	7,837,899	4,780,482
Past due				
Less than 1 month	1,213	5,861	40,699	185,122
1 - 2 months	1,161	2,055	38,957	64,904
2 - 3 months	173	64	5,821	2,019
3 - 6 months	41	38	1,370	1,209
6 - 12 months	953	-	31,964	-
Total	237,131	159,383	7,956,710	5,033,736
Less: Allowance for expected credit losses	(662)	-	(22,208)	-
Total trade receivables - unrelated parties, net	236,469	159,383	7,934,502	5,033,736
Total trade receivables, net	1,042,077	758,841	34,965,945	23,966,141
Other current receivables				
Other current receivables - related parties (Note 2)	7,336	17,060	246,141	538,783
Other current receivables - unrelated parties	72,156	21,529	2,421,149	679,944
Total	79,492	38,589	2,667,290	1,218,727
Less: Allowance for expected credit losses	(2,526)	(2,487)	(84,746)	(78,550)
Total other current receivables, net	76,966	36,102	2,582,544	1,140,177
Total trade and other current receivables, net	1,119,043	794,943	37,548,489	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 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 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	53	58
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	66,948	65,421
Total investments in associates					29,643	29,643	69,178	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 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	99,159	93,333	73,049	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	8,898	8,375	-	-
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,617	65,527	1,800	1,864
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	816,978	768,975	2,246,348	2,066,128
Total investments in associates					994,652	936,210	2,321,197	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 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	53	58
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	66,948	65,421
Total investments in associates					26,423	26,423	67,001	65,479

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,617	65,527	1,800	1,864
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	816,978	768,975	2,246,348	2,066,128
Total investments in associates					886,595	834,502	2,248,148	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	Consolidated and separate financial statements			
	For the three-month periods ended 30 September			
	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)	(2)	-	-
Cal-Comp Technology (Philippines), Inc.	1,050	34	-	-
Total	1,049	32	-	-

(Unit: Thousand Baht)

Company's name	Consolidated and separate financial statements			
	For the three-month periods ended 30 September			
	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.	(20)	(75)	(15)	13
Cal-Comp Technology (Philippines), Inc.	35,029	1,105	(1)	-
Total	35,009	1,030	(16)	13

(Unit: Thousand US Dollar)

Company's name	Consolidated and separate financial statements			
	For the nine-month periods ended 30 September			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	(2)	(1)	(3)	3
Cal-Comp Technology (Philippines), Inc.	1,527	2,662	-	2
Total	1,525	2,661	(3)	5

(Unit: Thousand Baht)

Company's name	Consolidated and separate financial statements			
	For the nine-month periods ended 30 September			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2026	2025	2026	2025
PChome (Thailand) Co., Ltd.	(63)	(34)	(110)	97
Cal-Comp Technology (Philippines), Inc.	50,782	88,536	(2)	70
Total	50,719	88,502	(112)	167

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 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 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	68,258	96,302
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	63,737	63,737	16,544	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	139,108	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	10,204	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	18,415	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	13,938	9,628
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	85,188	85,188	130,222	136,516
Total investments in subsidiaries					320,092	320,092	396,689	422,642

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	2,011,805	1,893,597	2,290,347	3,041,477
Cal-Comp Electronics (USA) Co., Ltd.	USD 65.00 million	USD 65.00 million	100	100	2,138,638	2,012,978	555,172	738,043
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	BRL 247.82 million	BRL 247.82 million	100	100	2,972,160	2,797,523	4,667,601	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	335,541	315,826	342,371	283,959
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	320,445	301,617	617,891	474,434
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	103,403	97,327	467,678	304,067
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	100	2,858,415	2,690,462	4,369,480	4,311,524
Total investments in subsidiaries					10,740,407	10,109,330	13,310,540	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 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 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	129,008	151,705
Total provision for transaction under equity method of investments in subsidiaries					316,059	316,059	129,129	151,822

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(%)	(%)		(Audited)		(Audited)
Logistar International Holding Co., Ltd.*	USD 492.75 million	USD 492.75 million	8	8	1,449,816	1,364,629	4,060	3,712
Cal-Comp Electronics & Communications Co., Ltd.	TWD 1,178.98 million	TWD 1,178.98 million	100	100	9,155,265	8,617,326	4,328,770	4,791,228
Total provision for transaction under equity method of investments in subsidiaries					10,605,081	9,981,955	4,332,830	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 September			
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.	(26,359)	(9,134)	886	1,333
Cal-Comp Electronics (USA) Co., Ltd.	(2,345)	(972)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	(2,800)	1,684	(73)	2,916
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	477	(943)	(11)	236
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	1,400	100	(572)	408
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	2,087	650	(128)	24
Cal-Comp Precision Holding Co., Ltd.	(1,786)	636	59	165
Logistar International Holding Co., Ltd.	-	1	-	-
Cal-Comp Electronics & Communications Co., Ltd.	27,633	(843)	-	-
Cal-Comp Semiconductor, LTD.*	-	16	-	-
Cal Comp (Malaysia) SDN. BHD.*	-	(5)	-	-
Total	(1,693)	(8,810)	161	5,082

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	For the three-month periods ended 30 September			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2026	2025	2026	2025
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(879,660)	(296,257)	29,551	43,218
Cal-Comp Electronics (USA) Co., Ltd.	(78,276)	(31,531)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	(93,445)	54,595	(2,424)	94,599
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	15,917	(30,578)	(391)	7,647
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	46,738	3,242	(19,091)	13,239
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	69,648	21,085	(4,249)	763
Cal-Comp Precision Holding Co., Ltd.	(59,583)	20,607	1,962	5,371
Logistar International Holding Co., Ltd.	(4)	27	-	-
Cal-Comp Electronics & Communications Co., Ltd.	922,150	(27,328)	-	-
Cal-Comp Semiconductor, LTD.*	-	512	-	(1)
Cal Comp (Malaysia) SDN. BHD.*	-	(169)	-	-
Total	(56,515)	(285,795)	5,358	164,836

(Unit: Thousand US Dollar)

Company's name	Separate financial statements			
	For the nine-month periods ended 30 September			
	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.	(32,556)	(10,318)	4,512	1,505
Cal-Comp Electronics (USA) Co., Ltd.	(6,822)	(2,375)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	(334)	4,594	6,625	11,304
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	660	(1,241)	553	1,557
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	3,562	275	(169)	1,578
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	5,119	4,244	(809)	187
Cal-Comp Precision Holding Co., Ltd.	(6,710)	6,416	416	937
Logistar International Holding Co., Ltd.	(4)	(1)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	22,697	4,913	-	-
Cal-Comp Semiconductor, LTD.*	-	41	-	(51)
Cal Comp (Malaysia) SDN. BHD.*	-	(11)	-	3
Total	(14,388)	6,537	11,128	17,020

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	For the nine-month periods ended 30 September			
	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.	(1,080,090)	(335,117)	146,759	49,058
Cal-Comp Electronics (USA) Co., Ltd.	(223,068)	(78,088)	-	-
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	(13,280)	150,422	211,351	379,407
Cal-Comp Electronics (Sao Paulo) Industria e comercio de Electronicos e Informatica Ltda.	22,399	(40,314)	17,621	51,841
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	116,605	9,835	(5,666)	51,740
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	167,959	141,256	(26,158)	6,053
Cal-Comp Precision Holding Co., Ltd.	(219,091)	214,765	13,483	30,953
Logistar International Holding Co., Ltd.	(113)	(43)	-	-
Cal-Comp Electronics & Communications Co., Ltd.	768,626	165,131	-	-
Cal-Comp Semiconductor, LTD.*	-	1,342	-	(1,715)
Cal Comp (Malaysia) SDN. BHD.*	-	(387)	-	120
Total	(460,053)	228,802	357,390	567,457

* 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 nine-month periods ended 30 September 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	82,424	2,682,028
Disposals - net book value as at disposal date	(589)	(19,304)
Depreciation for the period	(48,135)	(1,573,612)
Translation adjustment	2,084	1,089,159
Net book value as at 30 September 2026	531,615	17,837,873

	(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	66,378	2,167,426
Disposals - net book value as at disposal date	(589)	(19,569)
Depreciation for the period	(34,252)	(1,120,060)
Translation adjustment	-	790,087
Net book value as at 30 September 2026	416,867	13,987,584

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% - 4.90% 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 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	166,901	243,418	5,600,208	7,687,772
Trade payables - unrelated parties	1,101,845	563,590	36,971,416	17,799,620
Advances received from related parties (Note 2)	2,358	3,024	79,112	95,503
Accrued interest expenses	1,181	2,136	39,615	67,449
Accrued expenses	43,932	48,867	1,474,094	1,543,346
Other current payables	181,057	80,448	6,075,229	2,540,754
Total trade and other current payables	1,497,274	941,483	50,239,674	29,734,444

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - related parties (Note 2)	190,402	270,038	6,388,756	8,528,490
Trade payables - unrelated parties	874,212	441,746	29,333,398	13,951,477
Advances received from related parties (Note 2)	17,402	18,785	583,919	593,263
Accrued interest expenses	715	1,043	24,002	32,949
Accrued expenses	13,135	17,593	440,748	555,631
Other current payables	166,623	64,603	5,590,859	2,040,331
Total trade and other current payables	1,262,489	813,808	42,361,682	25,702,141

9. Long-term loans

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Long-term loans from financial institutions	260,714	226,343	8,748,026	7,148,490
Less: Deferred financial fee	(146)	(404)	(4,888)	(12,773)
Long-term loans, net	260,568	225,939	8,743,138	7,135,717
Less: Current portion	(260,568)	(88,745)	(8,743,138)	(2,802,781)
Long-term loans, net of current portion	-	137,194	-	4,332,936

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Long-term loans from financial institutions	39,886	88,886	1,338,337	2,807,245
Less: Deferred financial fee	(14)	(141)	(474)	(4,464)
Long-term loans, net	39,872	88,745	1,337,863	2,802,781
Less: Current portion	(39,872)	(88,745)	(1,337,863)	(2,802,781)
Long-term loans, net of current portion	-	-	-	-

Movements of the long-term loans account during the nine-month period ended 30 September 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	601,655	19,700,169
Repayments	(567,284)	(18,580,117)
Translation adjustment	-	479,484
Balance as at 30 September 2026	260,714	8,748,026

	(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	-	120,777
Balance as at 30 September 2026	39,886	1,338,337

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 has to complete the adjustment and improvement of its financial status no longer than 12 months from the end of such fiscal year.

As at 30 September 2026, the long-term credit facilities of the Group which had not yet been drawn down amounted to Baht 7,358 million (USD 219 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 nine-month periods ended 30 September 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 September			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	1,839	2,495	61,385	80,972
Top-up tax	3,986	602	133,018	19,507
Deferred tax:				
Relating to origination and reversal of temporary differences	(227)	(558)	(7,583)	(18,110)
Income tax expenses reported in profit or loss	5,598	2,539	186,820	82,369

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the three-month periods ended 30 September			
	2026	2025	2026	2025
Current income tax:				
Top-up tax	3,700	602	123,477	19,507
Deferred tax:				
Relating to origination and reversal of temporary differences	(3)	4	(81)	132
Income tax expenses reported in profit or loss	3,697	606	123,396	19,639

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	4,911	6,752	161,039	223,018
Income tax adjustment of prior year	-	13	-	433
Top-up tax	7,376	1,489	243,311	49,330
Deferred tax:				
Relating to origination and reversal of temporary differences	(1,159)	80	(37,707)	2,980
Income tax expenses reported in profit or loss	11,128	8,334	366,643	275,761

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate financial statements		Separate financial statements	
	For the nine-month periods ended 30 September			
	2026	2025	2026	2025
Current income tax:				
Income tax adjustment of prior year	-	13	-	433
Top-up tax	6,793	1,489	224,129	49,330
Deferred tax:				
Relating to origination and reversal of temporary differences	(412)	(1)	(13,076)	(29)
Income tax expenses reported in profit or loss	6,381	1,501	211,053	49,734

As at 30 September 2026, the Group had deductible temporary differences and unused tax losses totaling Baht 16,998 million (USD 507 million) (Separate financial statements: Baht 14,490 million (USD 432 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 217 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 September 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 5,583 million (USD 166 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 operations in Thailand.

11. Dividends

Dividends declared during the nine-month periods ended 30 September 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
Interim dividends for 2025	Board of Director's Meeting on 13 August 2025	731	0.07
Total for 2025		2,090	0.20
Final dividends for 2025	Annual General Meeting of the shareholders on 29 April 2026	941	0.09
Interim dividends for 2026	Board of Director's Meeting on 14 August 2026	731	0.07
Total for 2026		1,672	0.16

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 nine-month periods ended 30 September 2026 and 2025, respectively.

(Unit: Million US Dollar)

	For the three-month period ended 30 September 2026					
	Computer peripheral	**Telecommunication products**	**Service income**	**Total reportable segments**	**Eliminations**	**Consolidated financial statements**
Revenues						
Revenues from external customers	646	74	-	720	-	720
Inter-segment revenues	969	33	8	1,010	(292)	718
Total revenues from contracts with customers	**1,615**	**107**	**8**	**1,730**	**(292)**	**1,438**
Segment profit	**58**	**5**	**-**	**63**	**-**	**63**
Finance income						3
Other income						2
Administrative expenses						(36)
Share of gain from investment in associates						1
Finance cost						(7)
Profit before income tax expenses						**26**
Income tax expenses						(6)
Profit for the period						**20**

(Unit: Million Baht)

	For the three-month period ended 30 September 2026					
	Computer peripheral	**Telecommunication products**	**Service income**	**Total reportable segments**	**Eliminations**	**Consolidated financial statements**
Revenues						
Revenues from external customers	21,565	2,491	-	24,056	-	24,056
Inter-segment revenues	32,323	1,105	239	33,667	(9,741)	23,926
Total revenues from contracts with customers	**53,888**	**3,596**	**239**	**57,723**	**(9,741)**	**47,982**
Segment profit	**1,912**	**161**	**-**	**2,073**	**-**	**2,073**
Finance income						105
Other income						56
Administrative expenses						(1,164)
Share of gain from investment in associates						35
Finance cost						(246)
Profit before income tax expenses						**859**
Income tax expenses						(187)
Profit for the period						**672**

(Unit: Million US Dollar)

	For the three-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	497	64	2	563	-	563
Inter-segment revenues	678	74	8	760	(210)	550
Total revenues from contracts with customers	**1,175**	**138**	**10**	**1,323**	**(210)**	**1,113**
Segment profit	**43**	**8**	**1**	**52**	**-**	**52**
Finance income						3
Other income						3
Administrative expenses						(34)
Share of gain from investment in associates						-
Finance cost						(6)
Profit before income tax expenses						**18**
Income tax expenses						(2)
Profit for the period						**16**

(Unit: Million Baht)

	For the three-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	16,117	2,073	85	18,275	-	18,275
Inter-segment revenues	21,976	2,409	259	24,644	(6,801)	17,843
Total revenues from contracts with customers	**38,093**	**4,482**	**344**	**42,919**	**(6,801)**	**36,118**
Segment profit	**1,384**	**272**	**7**	**1,663**	**-**	**1,663**
Finance income						93
Other income						73
Administrative expenses						(1,019)
Share of gain from investment in associates						2
Finance cost						(198)
Profit before income tax expenses						**614**
Income tax expenses						(83)
Profit for the period						**531**

(Unit: Million US Dollar)

	For the nine-month period ended 30 September 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	1,594	236	5	1,835	-	1,835
Inter-segment revenues	2,254	128	21	2,403	(806)	1,597
Total revenues from contracts with customers	**3,848**	**364**	**26**	**4,238**	**(806)**	**3,432**
Segment profit	**144**	**14**	**-**	**158**	**-**	**158**
Finance income						10
Other income						4
Administrative expenses						(84)
Share of gain from investments in associates						2
Finance cost						(21)
Profit before income tax expenses						**69**
Income tax expenses						(11)
Profit for the period						**58**

(Unit: Million Baht)

	For the nine-month period ended 30 September 2026					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	52,258	7,721	149	60,128	-	60,128
Inter-segment revenues	73,874	4,194	670	78,738	(26,366)	52,372
Total revenues from contracts with customers	**126,132**	**11,915**	**819**	**138,866**	**(26,366)**	**112,500**
Segment profit	**4,685**	**467**	**11**	**5,163**	**-**	**5,163**
Finance income						327
Other income						128
Administrative expenses						(2,742)
Share of gain from investments in associates						51
Finance cost						(675)
Profit before income tax expenses						**2,252**
Income tax expenses						**(367)**
Profit for the period						**1,885**

(Unit: Million US Dollar)

	For the nine-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	1,457	220	8	1,685	-	1,685
Inter-segment revenues	1,872	190	26	2,088	(675)	1,413
Total revenues from contracts with customers	**3,329**	**410**	**34**	**3,773**	**(675)**	**3,098**
Segment profit	**126**	**24**	**1**	**151**	**-**	**151**
Finance income						8
Other income						5
Administrative expenses						(95)
Share of gain from investments in associates						3
Finance cost						(16)
Profit before income tax expenses						**56**
Income tax expenses						(8)
Profit for the period						**48**

(Unit: Million Baht)

	For the nine-month period ended 30 September 2025					
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	48,176	7,246	274	55,696	-	55,696
Inter-segment revenues	61,869	6,280	852	69,001	(22,328)	46,673
Total revenues from contracts with customers	**110,045**	**13,526**	**1,126**	**124,697**	**(22,328)**	**102,369**
Segment profit	**4,154**	**803**	**21**	**4,978**	**-**	**4,978**
Finance income						265
Other income						154
Administrative expenses						(3,075)
Share of gain from investments in associates						89
Finance cost						(541)
Profit before income tax expenses						**1,870**
Income tax expenses						(276)
Profit for the period						**1,594**

13. Commitments and contingent liabilities

13.1 Capital commitments

As at 30 September 2026, the Group had capital commitments of Baht 263 million, USD 4 million and PHP 6 million (Separate financial statements: Baht 262 million and USD 2 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 September 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 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Payable				
Within 1 year	2.3	2.2	79	69
Over 1 and up to 5 years	2.3	-	78	-

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Payable				
Within 1 year	1.1	1.3	36	42

13.3 Other commitments

As at 30 September 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 September 2026 and 31 December 2025, the Company had outstanding commitments of Baht 5 million and USD 1 million with suppliers in respect of agreements for hire of production of molds.

13.5 Guarantees

As at 30 September 2026, the Group had outstanding bank guarantees of Baht 483 million, CNY 1 million, MYR 1 million, and BRL 1 million (Separate financial statements: Baht 480 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 September 2026		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 30 September 2026
	(Million)	(Million)	
Baht	1,235	9,617	0.030 USD per 1 Baht
TWD	36	9,223	0.031 USD per 1 TWD
PHP	5	6	0.016 USD per 1 PHP
JPY	-	528	0.006 USD per 1 JPY
US Dollar	20	7	6.735 CNY per 1 USD
US Dollar	-	162	5.181 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 September 2026		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 30 September 2026
	(Million)	(Million)	
Baht	1,202	8,945	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 September 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 September 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	-	801	-	801
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	841	-	841

(Unit: Thousand Baht)

	Consolidated financial statements			
	As at 30 September 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	1,093	1,093
Derivatives				
Foreign currency forward contracts	-	26,882	-	26,882
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	28,223	-	28,223

(Unit: Thousand US Dollar)

	Separate financial statements			
	As at 30 September 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Derivatives				
Foreign currency forward contracts	-	25	-	25

(Unit: Thousand Baht)

	Separate financial statements			
	As at 30 September 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Derivatives				
Foreign currency forward contracts	-	843	-	843

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. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 13 November 2026.