TEAM PRECISION PUBLIC COMPANY LIMITED

INTERIM THE CONSOLIDATED FINANCIAL STATEMENTS

AND THE SEPARATE FINANCIAL STATEMENTS

JUNE 30, 2026

เลขที่ 5/1 ศุภาลัย แกรนด์ เอสเซ้นส์
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DR.VIRACH & ASSOCIATES OFFICE CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS
สำนักงานใหญ่ เลขประจำตัวผู้เสียภาษี 0105556000751

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INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of Directors of

Team Precision Public Company Limited

I have reviewed the accompanying consolidated statements of financial position of Team Precision Public Company Limited and its subsidiary as at June 30, 2026, the consolidated statements of comprehensive income, for three-month and six-month periods ended June 30, 2026, changes in shareholders' equity and cash flows for the six-month period then ended, and the condensed notes to the consolidated financial statements, and have also reviewed the separate financial statements of Team Precision Public Company Limited for the same periods. 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 the 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 auditing standards 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.

R. Charoenkijpailert

(Miss Ratcharin Charoenkijpailert)

Certified Public Accountant Registration No. 7037

Dr.Virach & Associates Office Co., Ltd.

Bangkok : August 11, 2026

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
	NOTES	UNAUDITED REVIEWED	AUDITED	UNAUDITED REVIEWED	AUDITED
ASSETS					
Current Assets					
Cash and cash equivalents	*4*	509,355	523,912	506,656	521,551
Trade and other current receivables	*5*	647,264	619,956	647,078	619,916
Current contract assets		34,181	22,084	34,181	22,084
Inventories	*6*	812,229	668,562	812,730	669,228
Other current assets		2,137	2,738	2,137	2,738
Total Current Assets		2,005,166	1,837,252	2,002,782	1,835,517
Non-current Assets					
Investments in subsidiary	*7*	-	-	9,788	9,788
Property, plant and equipment	*8*	396,571	398,033	396,571	398,033
Right-of-use assets	*9*	734	879	734	879
Intangible assets		232	1,002	232	1,002
Other non-current assets					
Withholding income tax		360	252	360	252
Deposit assets		18,145	14,403	18,145	14,403
Others		9	9	9	9
Total other non-current assets		18,514	14,664	18,514	14,664
Total Non-current Assets		416,051	414,578	425,839	424,366
TOTAL ASSETS		**2,421,217**	**2,251,830**	**2,428,621**	**2,259,883**

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Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
	NOTES	UNAUDITED REVIEWED	AUDITED	UNAUDITED REVIEWED	AUDITED
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current Liabilities					
Short-term loans from financial institutions		50,000	50,000	50,000	50,000
Trade and other current payables	*10*	574,029	471,887	574,661	472,815
Accrued interest expenses		14	41	14	41
Current contract liabilities		180,149	168,786	180,149	168,786
Current portion of long-term liabilities					
leases payable		243	360	243	360
Current provisions for employee benefits	*11*	6,235	6,528	6,235	6,528
Other current financial liabilities					
Payables from selling					
forward exchange contract		893	-	893	-
Total Current Liabilities		811,563	697,602	812,195	698,530
Non-current Liabilities					
Leases payable		-	61	-	61
Deferred tax liabilities	*16*	11,769	12,045	11,769	12,045
Non-current provisions for employee benefits	*11*	115,499	109,512	115,499	109,512
Other non-current liabilities		1,943	1,446	1,943	1,446
Total Non-current Liabilities		129,211	123,064	129,211	123,064
TOTAL LIABILITIES		940,774	820,666	941,406	821,594

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Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
	NOTES	UNAUDITED REVIEWED	AUDITED	UNAUDITED REVIEWED	AUDITED
LIABILITIES AND SHAREHOLDERS' EQUITY (CONTINUED)					
Shareholders' Equity					
Share capital					
Authorized share capital					
637,063,385 ordinary shares of Baht 1 par value		637,063	637,063	637,063	637,063
Issued and paid-up share capital					
637,063,385 ordinary shares at Baht 1 each		637,063	637,063	637,063	637,063
Share premium on ordinary shares		42,543	42,543	42,543	42,543
Retained earnings					
Appropriated					
Legal reserve		63,707	63,707	63,707	63,707
Reserve for treasury shares	*13*	164	-	164	-
Unappropriated		646,030	596,806	648,041	599,115
Treasury shares	*14*	(164)	-	(164)	-
Other components of shareholders' equity		91,100	91,045	95,861	95,861
Total Shareholders' Equity		1,480,443	1,431,164	1,487,215	1,438,289
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**2,421,217**	**2,251,830**	**2,428,621**	**2,259,883**

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

		THOUSAND BAHT Except earnings per share presented in Baht			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	NOTES	2026	2025	2026	2025
Revenues					
Sales		795,400	694,832	795,400	694,832
Other incomes					
Gain on exchange rate		8,894	-	8,882	-
Gain on assets disposal		248	-	248	-
Other service incomes		7,513	2,680	7,513	2,680
Others		1,125	4,662	1,125	4,662
Total other incomes		17,780	7,342	17,768	7,342
Total Revenues		813,180	702,174	813,168	702,174
Expenses					
Cost of sales		693,214	629,888	693,500	630,024
Distribution cost		10,258	9,068	10,258	9,068
Administrative expenses		30,798	38,611	30,602	38,434
Directors' remuneration	*12*	842	880	842	880
Other expenses					
Loss on exchange rate		-	16,651	-	16,490
Other (gain) loss					
Reversal loss on diminution inventory values		(2,113)	(15,932)	(2,113)	(15,932)
(Gain) loss on measurement at fair value of selling forward exchange contracts		893	(14)	893	(14)
Total Expenses		733,892	679,152	733,982	678,950
Profit from operating activities		79,288	23,022	79,186	23,224
Finance income		5,404	6,120	5,385	6,092
Finance costs		(76)	(5)	(76)	(5)
Gain and reversal of impairment loss (impairment loss) in accordance with TFRS 9					
- Reversal (loss) on allowance for expected credit loss		(4,826)	2	(4,826)	2
Profit before Income Tax		79,790	29,139	79,669	29,313
Income Tax Revenues	*16*	199	149	199	149
Profit for the Periods		**79,989**	**29,288**	**79,868**	**29,462**

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

		THOUSAND BAHT Except earnings per share presented in Baht			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	NOTE	2026	2025	2026	2025
Other comprehensive income					
Components of other comprehensive income (loss) that will be reclassified to profit or loss :					
Exchange differences on translating financial statements		25	139	-	-
Other comprehensive income for the periods		25	139	-	-
Total comprehensive income for the periods		80,014	29,427	79,868	29,462
Earnings Per Share (Baht)	*15*				
Basic earnings per share		**0.126**	**0.046**	**0.125**	**0.046**
The number of ordinary shares used in computation (shares)		636,994,285	637,063,385	636,994,285	637,063,385

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Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		THOUSAND BAHT			
		Except earnings per share presented in Baht			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	NOTES	2026	2025	2026	2025
Revenues					
Sales		1,518,775	1,365,165	1,518,775	1,365,165
Other incomes					
Gain on exchange rate		31,996	-	31,948	-
Gain on assets disposal		248	5	248	5
Other service incomes		7,848	2,735	7,848	2,735
Others		5,049	6,366	5,049	6,366
Total other incomes		45,141	9,106	45,093	9,106
Total Revenues		1,563,916	1,374,271	1,563,868	1,374,271
Expenses					
Cost of sales		1,339,166	1,228,620	1,339,793	1,229,029
Distribution cost		19,034	17,716	19,034	17,716
Administrative expenses		61,012	70,866	60,597	70,501
Directors' remuneration	*12*	1,685	1,760	1,685	1,760
Other expenses					
Loss on exchange rate		-	12,114	-	11,894
Other (gain) loss					
Reversal loss on diminution inventory values		(949)	(21,208)	(949)	(21,208)
Loss on measurement at fair value of selling forward exchange contracts		893	-	893	-
Total Expenses		1,420,841	1,309,868	1,421,053	1,309,692
Profit from operating activities		143,075	64,403	142,815	64,579
Finance income		7,936	7,975	7,898	7,923
Finance costs		(188)	(22)	(188)	(22)
Gain and reversal of impairment loss (impairment loss) in accordance with TFRS 9					
- Reversal (loss) on allowance for expected credit loss		(6,162)	50	(6,162)	50
Profit before Income Tax		144,661	72,406	144,363	72,530
Income Tax Revenues	*16*	276	3,389	276	3,389
Profit for the Periods		**144,937**	**75,795**	**144,639**	**75,919**

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		THOUSAND BAHT Except earnings per share presented in Baht			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	NOTE	2026	2025	2026	2025
Other comprehensive income					
Components of other comprehensive income (loss) that will be reclassified to profit or loss :					
Exchange differences on translating financial statements		55	259	-	-
Components of other comprehensive income that will not be reclassified to profit or loss :					
Gain on re-measurements of defined benefit plans		-	19,287	-	19,287
Components of income tax		-	(6,569)	-	(6,569)
Gain on re-measurements of defined benefit plans - net of tax		-	12,718	-	12,718
Other comprehensive income for the periods - net of tax		55	12,977	-	12,718
Total comprehensive income for the periods		144,992	88,772	144,639	88,637
Earnings Per Share (Baht)	*15*				
Basic earnings per share		**0.228**	**0.119**	**0.227**	**0.119**
The number of ordinary shares used in computation (shares)		637,005,077	637,063,385	637,005,077	637,063,385

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

THE CONSOLIDATED FINANCIAL STATEMENTS

		THOUSAND BAHT										
		Issued and paid-up share capital	Share premium on ordinary shares	Retained earnings			Treasury shares	Other components of shareholders' equity				Total shareholders' equity
								Other comprehensive income (loss)			Total other components of shareholders' equity	
	NOTES			Legal reserve	Treasury shares reserve	Unappropriated		Revaluation surplus on assets	Exchange differences on translating financial statements	Gain on re-measurements of defined benefit plans		
YEAR 2026												
Beginning balances, January 1, 2026		637,063	42,543	63,707	-	596,806	-	61,783	(4,816)	34,078	91,045	1,431,164
Treasury shares	*14*				164	(164)	(164)	-	-	-	-	(164)
Dividend payment	*12*					(95,549)	-	-	-	-	-	(95,549)
Profit for the period						144,937	-	-	-	-	-	144,937
Other comprehensive income (loss)												
Exchange differences on translating financial statements						-	-	-	55	-	55	55
Total comprehensive income for the period						144,937	-	-	55	-	55	144,992
Ending balances, June 30, 2026		637,063	42,543	63,707	164	646,030	(164)	61,783	(4,761)	34,078	91,100	1,480,443
YEAR 2025												
Beginning balances, January 1, 2025		637,063	42,543	63,707	-	529,633	-	61,783	(5,002)	21,360	78,141	1,351,087
Dividend payment	*12*					(95,559)	-	-	-	-	-	(95,559)
Profit for the period						75,795	-	-	-	-	-	75,795
Other comprehensive income (loss)												
Exchange differences on translating financial statements						-	-	-	259	-	259	259
Gain on re-measurements of defined benefit plans - net of tax						-	-	-	-	12,718	12,718	12,718
Total comprehensive income for the period						75,795	-	-	259	12,718	12,977	88,772
Ending balances, June 30, 2025		637,063	42,543	63,707	-	509,869	-	61,783	(4,743)	34,078	91,118	1,344,300

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

		Issued and paid-up share capital	Share premium on ordinary shares	Retained earnings			Treasury shares	Other components of shareholders' equity			Total shareholders' equity
				Legal reserve	Treasury shares reserve	Unappropriated		Other comprehensive income (loss)		Total other components of shareholders' equity	
	NOTES							Revaluation surplus on assets	Gain on re-measurements of defined benefit plans		
YEAR 2026											
Beginning balances, January 1, 2026		637,063	42,543	63,707	-	599,115	-	61,783	34,078	95,861	1,438,289
Treasury shares	*14*				164	(164)	(164)	-	-	-	(164)
Dividend payment	*12*					(95,549)	-	-	-	-	(95,549)
Total comprehensive income for the period						144,639	-	-	-	-	144,639
Ending balances, June 30, 2026		637,063	42,543	63,707	164	648,041	(164)	61,783	34,078	95,861	1,487,215
YEAR 2025											
Beginning balances, January 1, 2025		637,063	42,543	63,707	-	531,982	-	61,783	21,360	83,143	1,358,438
Dividend payment	*12*					(95,559)	-	-	-	-	(95,559)
Profit for the period						75,919	-	-	-	-	75,919
Other comprehensive income (loss)											
Gain on re-measurements of defined benefit plans - net of tax						-	-	-	12,718	12,718	12,718
Total comprehensive income for the period						75,919	-	-	12,718	12,718	88,637
Ending balances, June 30, 2025		637,063	42,543	63,707	-	512,342	-	61,783	34,078	95,861	1,351,516

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CASH FLOWS (1/3)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	THOUSAND BAHT			
	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Cash flows from operating activities :				
Profit for the periods	144,937	75,795	144,639	75,919
Adjustment to reconciliation profit for the periods				
to net cash provided from (used in) operation :				
Income tax revenues	(276)	(3,389)	(276)	(3,389)
Depreciation				
- Plant and equipment	21,107	20,674	21,107	20,674
- Right-of-use assets	145	145	145	145
Amortization of intangible assets	770	1,025	770	1,025
(Reversal) impairment loss according to TFRS 9				
- Accounts receivable	6,162	(50)	6,162	(50)
Reversal loss on diminution inventory values	(949)	(21,208)	(949)	(21,208)
Loss on deteriorated goods	4,985	13,217	4,985	13,217
Unrealized loss from selling forward exchange contracts	893	-	893	-
Unrealized (gain) loss on exchange rates	(23,470)	17,662	(23,405)	17,571
Gain on assets disposal	(248)	(5)	(248)	(5)
Interest expenses	188	22	188	22
Long-term employee benefits expenses	7,136	6,901	7,136	6,901
Increase in expense from construction in process	-	2	-	2
Profit from operation before changes in				
operating assets and liabilities items	161,380	110,791	161,147	110,824

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Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CASH FLOWS (2/3)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	THOUSAND BAHT			
	THE CONSOLIDATED FINANCIAL STATEMENTS		*THE SEPARATE* FINANCIAL STATEMENTS	
	2026	2025	2026	2025
(Increase) decrease in operating assets items				
Trade and other current receivables	(22,134)	77,224	(21,849)	77,817
Current contract assets	(13,954)	(15,368)	(13,954)	(15,200)
Inventories	(145,846)	24,239	(145,681)	24,182
Other current assets	601	(258)	601	(258)
Increase (decrease) in operating liabilities items				
Trade and other current payables	84,681	38,849	84,248	38,904
Current contract liabilities	11,363	23,037	11,363	23,037
Other non-current liabilities	497	-	497	-
Provision for long-term employee benefits	(1,442)	(1,353)	(1,442)	(1,353)
Cash provided from operation	75,146	257,161	74,930	257,953
Interest expenses paid	(215)	(22)	(215)	(22)
Income tax expenses paid	(108)	(147)	(108)	(147)
Proceeds from withholding tax refund	-	125	-	125
Exchange differences on translation of financial statements	55	259	-	-
Net cash provided from operating activities	74,878	257,376	74,607	257,909
Cash flow from investing activies				
Purchase of equipment	(11,392)	(22,932)	(11,392)	(22,932)
Proceeds from disposal of equipment	249	17	249	17
Purchase of intangible assets	-	(48)	-	(48)
Increase in deposit for assets	(3,829)	-	(3,829)	-
Net cash used in investing activities	(14,972)	(22,963)	(14,972)	(22,963)

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CASH FLOWS (3/3)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	THOUSAND BAHT			
	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Cash flows from financing activities				
Dividend payment	(95,549)	(95,559)	(95,549)	(95,559)
Repayment for leases payable	(178)	(172)	(178)	(172)
Cash payment for treasury shares	(164)	-	(164)	-
Net cash used in finanacing activities	(95,891)	(95,731)	(95,891)	(95,731)
Increase (decrease) in cash and cash equivalents before exchange rate effects	(35,985)	138,682	(36,256)	139,215
Exchange rates effects on cash and cash equivalents	21,428	(24,473)	21,361	(24,390)
Net increase (decrease) in cash and cash equivalents	(14,557)	114,209	(14,895)	114,825
Cash and cash equivalents as at January 1,	523,912	483,342	521,551	480,209
Cash and cash equivalents as June 30,	509,355	597,551	506,656	595,034
Additional disclosure item to cash flows statements				
Non-cash flows items comprise :				
Increase in inventories from current contract assets	1,857	12,007	1,857	12,007
Increase in equipment from transfer deposit assets	87	426	87	426
Increase in equipment from assets payable	8,167	1,197	8,167	1,197
Effect of adjusted actuarial estimation from employee benefit plan				
- Increase in deferred tax liabilities	-	6,569	-	6,569
- Decrease in provision for employee benefits	-	(19,287)	-	(19,287)
- Increase in retained earnings	-	12,718	-	12,718

Notes to the interim financial statements form an integral part of these statements.

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

NOTES TO THE INTERIM FINANCIAL STATEMENTS

JUNE 30, 2026

1. GENERAL INFORMATION

Legal status	A juristic person established under Thai law and listed on the Stock Exchange of Thailand on September 21, 2000. Registration No. 0107543000058
Company and factory location	- 198 Moo 13, Tambol Dong Khee-Lek, Amphur Muang Prachinburi, Prachinburi Province, Thailand.
	- 152/8, 152/9 and 152/15 Moo 3, Thunyaburi-Lumlukga Road, Tambol Rungsit, Amphur Thunyaburi, Pathumtani Province, Thailand.
Type of business and operations	1) Producing and assembling printed circuit and electronics circuit board. 2) Investing in its subsidiary which carries on business according to Note 7 to the interim financial statements.

2. BASIS FOR PREPARATION OF INTERIM FINANCIAL STATEMENTS

2.1 The interim consolidated financial statements and the separate financial statements are prepared on a condensed basis in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting issued by the Federation of Accounting Professions and the Notification of the Office of Securities and Exchange Commission, except the financial statements of overseas subsidiary are prepared in accordance with Accounting Standards of the country where the subsidiary is located. The preparation of the consolidated financial statements have been adjusted to conform with the accounting policies of the Company. These interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2025.

2.2 Accounting standards that became effective in the current accounting period

The Group has adopted the revised financial reporting standards, which are effective for fiscal years beginning on or after January 1, 2026. These financial reporting standards were aimed at alignment with the corresponding International Financial

Reporting Standards with most of the changes directed towards clarifying accounting treatment and provide accounting practices for users of the standards.

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

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

2.4 These interim consolidated financial statements included the financial statements of Team Precision Public Company Limited and subsidiary as follows :

COMPANY	% HOLDING		ESTABLISHED IN
	Jun. 30, 2026	Dec. 31, 2025	
Team Precision (Europe) ApS	100	100	Denmark

2.5 Inter-company balances and significant transactions of the Company and its subsidiary have been eliminated from the interim consolidated financial statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation applied in these interim financial statements are consistent with those applied in the financial statements for the year ended December 31, 2025.

4. CASH AND CASH EQUIVALENTS

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Bank deposits - Savings	509,118	523,712	506,419	521,351
- Current	237	200	237	200
Total cash and cash equivalents	509,355	523,912	506,656	521,551

5. TRADE AND OTHER CURRENT RECEIVABLES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Trade accounts receivable				
Current	437,889	450,789	437,889	450,857
Overdue within 3 months	172,653	142,069	172,653	142,069
Over 3-6 months	15,399	15,478	15,399	15,478
Over 6-12 months	10,442	--	10,442	--
Total	636,383	608,336	636,383	608,404
Less : Allowance for expected credit loss	(6,363)	(201)	(6,363)	(201)
Trade accounts receivable-net	630,020	608,135	630,020	608,203
Other current receivables				
Refundable value added tax	8,523	3,206	8,386	3,141
Prepaid expense	5,836	6,837	5,836	6,837
Others	2,885	1,778	2,836	1,735
Total other current receivables	17,244	11,821	17,058	11,713
Total trade and other current receivables	647,264	619,956	647,078	619,916

6. INVENTORIES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Finished goods	63,098	27,006	63,599	27,672
Work in process	115,998	90,722	115,998	90,722
Raw materials	636,346	572,447	636,346	572,447
Raw materials in transit	23,771	6,320	23,771	6,320
Total	839,213	696,495	839,714	697,161
Less : Allowance for diminution in inventory values	(26,984)	(27,933)	(26,984)	(27,933)
Inventories-net	812,229	668,562	812,730	669,228

7. INVESTMENTS IN SUBSIDIARY

(THOUSAND BAHT)

SUBSIDIARY COMPANY	% HOLDING		COST METHOD	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Team Precision (Europe) ApS	100	100	9,788 (DKK 1,500,000)	9,788 (DKK 1,500,000)

(THOUSAND)

SUBSIDIARY COMPANY	TYPE OF BUSINESS	PAID-UP CAPITAL		DIVIDEND	
		Jun. 30, 2026	Dec. 31, 2025	For the six-month periods	
				Jun. 30, 2026	Jun. 30, 2025
Team Precision (Europe) ApS	Trading electronics components and distributing electronics products	DKK 500	DKK 500	--	--

Financial statements of subsidiary in the foreign country

The financial statements of the Company's subsidiary were reviewed and audited by other certified public accountants, and were used to prepare consolidated financial statements and have been translated into Baht, the details are as follows :

(MILLION BAHT)

SUBSIDIARY COMPANY	Total Assets		Revenues for the six-month periods ended	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Jun. 30, 2025
Team Precision (Europe) ApS	9.86	10.50	17.20	18.08

8. PROPERTY, PLANT AND EQUIPMENT

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
At cost and additional appraisal value	
Beginning balance as at January 1, 2026	1,270,314
Increase during the period	19,559
Transfer from deposit assets	87
Disposal/Unused	(1,363)
Ending balance as at June 30, 2026	1,288,597
Accumulated depreciation	
Beginning balance as at January 1, 2026	872,281
Depreciation for the period	21,107
Disposal/Unused	(1,362)
Ending balance as at June 30, 2026	892,026
Net book value	
As at June 30, 2026	396,571

The Group has depreciation of plant and equipment presented in the statements of comprehensive income for six-month period ended June 30, 2026, as follows :

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Cost of sales	18,535
Distribution cost	127
Administrative expenses	2,445
Total	21,107

9. RIGHT-OF-USE ASSETS

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
At cost	
Beginning balance, January 1, 2026	2,010
Ending balance as at June 30, 2026	2,010
Accumulated depreciation	
Beginning balance, January 1, 2026	1,131
Depreciation for the period	145
Ending balance as at June 30, 2026	1,276
Net book value	
As at June 30, 2026	**734**

The Group has depreciation right-of-use assets presented in the statements of comprehensive income for the six-month period ended June 30, 2026, as follows :

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Administrative expenses	145

The Group has expenses relating to leases recognized in the statements of comprehensive income for the six-month period ended June 30, 2026, as follows :

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Depreciation right-of-use assets	145
Interest expenses of lease liabilities	6
Expenses relating to leases of low-value assets	137

10. TRADE AND OTHER CURRENT PAYABLES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Trade accounts payables	522,542	439,710	523,374	440,918
Accrued expenses	38,239	23,668	38,239	23,668
Assets payable	8,167	592	8,167	592
Others	5,081	7,917	4,881	7,637
Total	574,029	471,887	574,661	472,815

11. PROVISIONS FOR EMPLOYEE BENEFITS

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Defined benefit obligation	
Beginning balance, January 1, 2026	116,040
Add Current service cost	5,850
Interest cost	1,286
Less Employee benefits paid during the period	(1,442)
Ending balance, June 30, 2026	121,734
Less Current provisions for employee benefits	(6,235)
Non-current provisions as at June 30, 2026	115,499

The Group has provision for long-term employee benefits presented in the statements of comprehensive income for the six-month period ended June 30, 2026, as follows :

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Cost of sales	4,613
Distribution cost	725
Administrative expenses	1,798
Total	7,136

The key actuarial assumptions at the calculation date were as follows :

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
	Jun. 30, 2026
Discount rate	2.23%
Future salary increase rate	1-3%
Disability rate	5%
Staff turnover rate	0-49%

12. DIVIDEND PAYMENT AND DIRECTORS' REMUNERATION

The meeting	Month/Day/Year		Dividend payment		Number	The dividend payment		Directors'	Directors'
	Resolution	Dividend payment	Dividend	Year	of shares (million)	Per share (Baht)	Total (million Baht)	Remuneration (million Baht)	Extra bonus (million Baht)
The Ordinary General Shareholders	April 25, 2025	May 21, 2025	Annual	2024	637.06	0.15	95.56	2.73	1.12
The Board of Directors	August 13, 2025	September 11, 2025	Interim	2025	637.06	0.05	31.85	--	--
The Ordinary General Shareholders	April 24, 2026	May 21, 2026	Annual	2025	636.99	0.15	95.55	2.73	0.97

13. RESERVE FOR TEASURY SHARES

Reserve for treasury shares is the amount appropriated from retained earnings equal to the amount paid for treasury shares, until such treasury shares are fully disposed of or the paid-up shares capital is reduced by writing off the remaining treasury shares, as applicable. This reserve for treasury shares cannot be used for dividend distribution.

14. TREASUY SHARES

On December 25, 2025, the Board of Directors' Meeting of the Company had the resolution to approve the Share Repurchase Project (Treasury shares) with total amount not exceeding Baht 80 million. The number of ordinary shares to be repurchased shall not exceed 30,000,000 shares, with the repurchase period from January 15, to July 13, 2026.

For the six-month period ended June 30, 2026, the Company has repurchased the shares under the program totaling 69,100 shares or equal to 0.01% of the total paid-up shares capital of the Company, for a totaling value Baht 0.16 million, and presented as a separate category within equity and recognized as a deduction from equity in the financial statements with an equivalent amount had been appropriated from retained earnings to treasury shares reserve.

The Share Repurchase Project with the repurchase period from January 15, 2026, to July 13, 2026, has been completed on July 13, 2026.

15. EARNINGS PER SHARE

Basic earnings per share is calculated by dividing profit for the period by the number of weighted average ordinary shares held by outsiders during the period, excluding treasury shares repurchased during the period from January 15, 2026, to June 30, 2026.

Basic earnings per share for the three-month periods ended June 30, 2026 and 2025, as follows :

(THOUSAND BAHT)

	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Jun. 30, 2025	Jun. 30, 2026	Jun. 30, 2025
Profit for the Periods	79,989	29,288	79,868	29,462
Weighted average number of ordinary shares, excluding treasury shares (shares)	636,994,285	637,063,385	636,994,285	637,063,385
Basic earnings per share (Baht)	0.126	0.046	0.125	0.046
Weighted average number of ordinary shares	637,063,385	637,063,385	637,063,385	637,063,385
Less Weighted average number of treasury shares	(69,100)	--	(69,100)	--
Weighted average number of ordinary shares in the calculation	636,994,285	637,063,385	636,994,285	637,063,385

Basic earnings per share for the six-month periods ended June 30, 2026 and 2025, as follows :

(THOUSAND BAHT)

	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Jun. 30, 2025	Jun. 30, 2026	Jun. 30, 2025
Profit for the Periods	144,937	75,795	144,639	75,919
Weighted average number of ordinary shares, excluding treasury *shares (shares)*	*637,005,077*	*637,063,385*	*637,005,077*	*637,063,385*
Basic earnings per share (Baht)	0.228	0.119	0.227	0.119
Weighted average number of ordinary shares	637,063,385	637,063,385	637,063,385	637,063,385
Less Weighted average number of treasury shares	(58,308)	--	(58,308)	--
Weighted average number of ordinary shares in the calculation	637,005,077	637,063,385	637,005,077	637,063,385

16. INCOME TAXES

Corporate income taxes of the Company for the three-month and the six-month periods ended June 30, 2026 and 2025, are calculated from the accounting profit and adjusted with some other revenues and expenses which are exempted from income tax or being disallowable expenses in tax computation purposes.

Non-BOI business operation or non-taxable privileges, the tax computation was calculated at the rate of 20 percent.

BOI business operation income tax is calculated according to the privileges which are granted.

Corporate income taxes of the overseas subsidiary have been calculated by applying those statutory rates.

Income taxes revenues recognized in the statements of comprehensive income consist :

(THOUSAND BAHT)

PARTICULARS FOR THE PERIODS ENDED JUNE 30.	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025
For 3 month periods		
Corporate income tax for the periods	--	--
Amortization and reversal of temporary differences		
assets/liabilities on temporary differences	(199)	(149)
Income tax revenues	(199)	(149)
For 6 month periods		
Corporate income tax for the periods	--	--
Amortization and reversal of temporary differences		
assets/liabilities on temporary differences	(276)	(3,389)
Income tax revenues	(276)	(3,389)

The deferred tax assets/liabilities arose from the following temporary differences :

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025
Income tax rate 20%		
Temporary differences in the statements of comprehensive income		
Provision for diminution in inventories	2,307	2,119
Loss on deteriorated goods	2,092	1,615
Allowance for expected credit loss	--	3
Payables of the selling forward exchange contracts	72	--
Depreciation rate different from tax rates	(69,537)	(69,485)
Provisions for employee benefits	126,048	125,350
Total	60,982	59,602
Temporary differences in the other comprehensive income		
Recognized in other component of shareholders' equity		
Revaluation surplus on assets	(77,230)	(77,230)
Provisions for employee benefits	(42,597)	(42,597)
Grand total	(58,845)	(60,225)

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025
Income tax rate 0% (BOI – exemption tax 100%)		
Temporary differences in the statements of comprehensive income		
Provision for diminution in inventories	24,677	25,814
Loss on deteriorated goods	12,831	9,956
Allowance for expected credit loss	6,363	198
Payables of the selling forward exchange contracts	821	--
Depreciation rate different from tax rates	(9,656)	(9,155)
Provisions for employee benefits	38,283	33,287
Total	73,319	60,100
Deferred tax liabilities calculated		
From income tax rate 20%	(11,769)	(12,045)

17. FOREIGN CURRENCY TRANSACTIONS

The Company has a policy to cover foreign exchange exposure of assets and liabilities in foreign currencies whereby the Company will deposit money received from sales in foreign currencies with bank for payment of expenses and creditors in foreign currencies.

As at June 30, 2026 and December 31, 2025, the Company and its subsidiary have outstanding assets and liabilities denominated in foreign currencies as follows :

(THOUSAND)

PARTICULARS	Foreign currencies		Converted to Baht	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
THE CONSOLIDATED FINANCIAL STATEMENTS				
ASSETS				
USD	31,532	33,898	1,043,854	1,065,138
EUR	15	2	561	73
TOTAL			1,044,415	1,065,211
LIABILITIES				
Portion due within one year				
USD	12,834	11,472	429,117	364,166
GBP	--	4	--	174
EUR	527	419	20,151	15,725
DKK	37	21	189	108
TOTAL			449,457	380,173
THE SEPARATE FINANCIAL STATEMENTS				
ASSETS				
USD	31,469	33,844	1,041,771	1,063,415
TOTAL			1,041,771	1,063,415
LIABILITIES				
Portion due within one year				
USD	12,837	11,476	429,235	364,274
GBP	--	4	--	174
EUR	541	443	20,693	16,631
DKK	46	55	236	278
TOTAL			450,164	381,357

18. FINANCIAL INFORMATION BY SEGMENT

The Company and its subsidiary operate business of producing and assembling printed circuit and electronics circuit board, and in geographical areas, Thailand and overseas. For the six-month periods ended June 30, 2026 and 2025, information by segment as follows :

(MILLION BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS					
	2026			2025		
	Local	Overseas	Total	Local	Overseas	Total
Sales revenues	15.26	1,503.52	1,518.78	16.24	1,348.93	1,365.17
Cost of sales	(13.46)	(1,325.71)	(1,339.17)	(14.62)	(1,214.00)	(1,228.62)
Distribution cost	(0.06)	(18.97)	(19.03)	(0.06)	(17.66)	(17.72)
Profit by segment	1.74	158.84	160.58	1.56	117.27	118.83
Profit for the periods			144.94			75.80
Property, plant and equipment			396.57			406.05

19. TRANSACTIONS WITH RELATED PARTIES

The Company has certain transactions with its related parties which are related through the shareholding or having co-management or co-directors. Therefore, the effects of these transactions were reflected in the accompanying financial statements on the mutual agreement and in normal business.

RELATED PARTIES	TYPE OF BUSINESS	RELATIONSHIP
1) Team Precision (Europe) ApS	See Note 7	Subsidiary
2) Energy Innovation Co., Ltd.	Distribution of electrical and electronic equipment	The directors are directors of both companies
3) Alpine Technology Manufacturing (Thailand) Co., Ltd.	Distribution of electrical and electronic equipment	Director is shareholder and director
4) Finest Med Design Co., Ltd.	Design and distribution part of electronics circuits board and printed circuits	Director is shareholder and director

The significant related accounting transactions are as follows :

(THOUSAND BAHT)

THE STATEMENTS OF FINANCIAL POSITION	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2026	Dec. 31, 2025
Trade accounts receivables				
- Team Precision (Europe) ApS	--	--	--	68
Trade accounts payables				
- Team Precision (Europe) ApS	--	--	7,007	8,074

(THOUSAND BAHT)

THE STATEMENTS OF COMPREHENSIVE INCOME	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
FOR THE SIX-MONTH PERIODS ENDED JUNE 30,	2026	2025	2026	2025
Sales				
- Alpine Technology Manufacturing				
(Thailand) Co., Ltd.	--	900	--	900
- Energy Innovation Co., Ltd.	--	3	--	3
(Mutual agreement)				
Total sales	--	903	--	903
Other income				
- Alpine Technology Manufacturing	90	90	90	90
(Thailand) Co., Ltd.				
(Mutual agreement)				
Purchase of goods and raw materials				
- Team Precision (Europe) ApS	--	--	17,203	18,079
(Mutual agreement)				
Other expenses				
- Energy Innovation Co., Ltd.	116	117	116	117
(Mutual agreement)				

20. COMMITMENT AND CONTINGENT LIABILITIES

20.1 The Company has commitment and contingent liabilities as follows :

(MILLION BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS	
	Jun. 30, 2026	Dec. 31, 2025
Letters of credit	0.76	7.34
Letters of guarantee from commercial bank	2.97	2.97
Commitment under Assets Purchasing Agreement	5.84	0.86

As at June 30, 2026 and December 31, 2025, the Company has credit lines of letters of credit, trust receipts and forward contract, totaling Baht 1,316 million, short-term loans Baht 200 million and forward contract USD 200,000.

20.2 ERP Implementation service contract

As at June 30, 2026, the Company has entered into an ERP implementation service contract, which recorded as assets as follows :

Agreement date	AMOUNT IN MILLION BAHT		
	Contract value	Recorded as assets	
		Amount	Percentage (%)
September 28, 2023	43.11	13.54	31

21. FINANCIAL STATEMENTS APPROVAL

These interim financial statements are duly approved by the Company's directors on August 11, 2026.