TEAM PRECISION PUBLIC COMPANY LIMITED

INTERIM THE CONSOLIDATED FINANCIAL STATEMENTS

AND THE SEPARATE FINANCIAL STATEMENTS

SEPTEMBER 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 September 30, 2026, the consolidated statements of comprehensive income, for three-month and nine-month periods ended September 30, 2026, changes in shareholders' equity and cash flows for the nine-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 : November 10, 2026

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at September 30, 2026	As at December 31, 2025	As at September 30, 2026	As at December 31, 2025
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	NOTES	REVIEWED		REVIEWED	
ASSETS					
Current Assets					
Cash and cash equivalents	*4*	395,339	523,912	393,536	521,551
Trade and other current receivables	*5*	658,180	619,956	658,034	619,916
Current contract assets		32,682	22,084	32,682	22,084
Inventories	*6*	1,070,872	668,562	1,071,458	669,228
Other current assets		2,048	2,738	2,048	2,738
Total Current Assets		2,159,121	1,837,252	2,157,758	1,835,517
Non-current Assets					
Investments in subsidiary	*7*	-	-	9,788	9,788
Property, plant and equipment	*8*	396,341	398,033	396,341	398,033
Right-of-use assets	*9*	661	879	661	879
Intangible assets		222	1,002	222	1,002
Other non-current assets					
Withholding income tax		375	252	375	252
Deposit assets		28,053	14,403	28,053	14,403
Others		9	9	9	9
Total other non-current assets		28,437	14,664	28,437	14,664
Total Non-current Assets		425,661	414,578	435,449	424,366
TOTAL ASSETS		**2,584,782**	**2,251,830**	**2,593,207**	**2,259,883**

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at September 30, 2026	As at December 31, 2025	As at September 30, 2026	As at December 31, 2025
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	NOTES	REVIEWED		REVIEWED	
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*	725,612	471,887	727,317	472,815
Accrued interest expenses		31	41	31	41
Current contract liabilities		174,709	168,786	174,709	168,786
Current portion of long-term liabilities					
leases payable		152	360	152	360
Current provisions for employee benefits	*11*	6,956	6,528	6,956	6,528
Other current financial liabilities					
Payables from selling					
forward exchange contract		207	-	207	-
Total Current Liabilities		957,667	697,602	959,372	698,530
Non-current Liabilities					
Leases payable		-	61	-	61
Deferred tax liabilities	*16*	11,385	12,045	11,385	12,045
Non-current provisions for employee benefits	*11*	118,020	109,512	118,020	109,512
Other non-current liabilities		1,943	1,446	1,943	1,446
Total Non-current Liabilities		131,348	123,064	131,348	123,064
TOTAL LIABILITIES		1,089,015	820,666	1,090,720	821,594

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		THOUSAND BAHT			
		THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		As at September 30, 2026	As at December 31, 2025	As at September 30, 2026	As at December 31, 2025
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	NOTES	REVIEWED		REVIEWED	
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		661,353	596,806	663,313	599,115
Treasury shares	*14*	(164)	-	(164)	-
Other components of shareholders' equity		91,101	91,045	95,861	95,861
Total Shareholders' Equity		1,495,767	1,431,164	1,502,487	1,438,289
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**2,584,782**	**2,251,830**	**2,593,207**	**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 SEPTEMBER 30, 2026

THOUSAND BAHT

Except earnings per share presented in Baht

	NOTES	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Revenues					
Sales		873,985	660,911	873,985	660,911
Other incomes					
Gain on exchange rate		6,610	3,419	6,615	3,436
Gain on assets disposal		96	215	96	215
Other service incomes		539	4,116	539	4,116
Others		7,828	2,648	7,828	2,648
Total other incomes		15,073	10,398	15,078	10,415
Total Revenues		889,058	671,309	889,063	671,326
Expenses					
Cost of sales		760,529	597,087	760,759	597,425
Distribution cost		10,601	8,928	10,601	8,928
Administrative expenses		31,228	30,617	31,038	30,443
Directors' remuneration	*12*	843	880	843	880
Other (gain) loss					
(Reversal) loss on diminution inventory values		1,602	(2,375)	1,602	(2,375)
Gain on measurement at fair value of selling forward exchange contracts		(686)	-	(686)	-
Total Expenses		804,117	635,137	804,157	635,301
Profit from operating activities		84,941	36,172	84,906	36,025
Finance income		2,603	2,830	2,587	2,799
Finance costs		(51)	(5)	(51)	(5)
Gain and reversal of impairment loss (impairment loss) in accordance with TFRS 9					
- Reversal (loss) on allowance for expected credit loss		3,885	(110)	3,885	(110)
Profit before Income Tax		91,378	38,887	91,327	38,709
Income Tax Revenues	*16*	384	34	384	34
Profit for the Periods		**91,762**	**38,921**	**91,711**	**38,743**

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 SEPTEMBER 30, 2026

THOUSAND BAHT

Except earnings per share presented in Baht

	NOTE	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		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		1	(13)	-	-
Other comprehensive income (loss) for the periods		1	(13)	-	-
Total comprehensive income for the periods		91,763	38,908	91,711	38,743
Earnings Per Share (Baht)	*15*				
Basic earnings per share		**0.144**	**0.061**	**0.144**	**0.061**
The number of ordinary shares used in computation (shares)		636,994,285	637,063,385	636,994,285	637,063,385

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

THOUSAND BAHT

Except earnings per share presented in Baht

	NOTES	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Revenues					
Sales		2,392,760	2,026,076	2,392,760	2,026,076
Other incomes					
Gain on exchange rate		38,606	-	38,563	-
Gain on assets disposal		344	220	344	220
Other service incomes		8,387	6,851	8,387	6,851
Others		12,877	9,014	12,877	9,014
Total other incomes		60,214	16,085	60,171	16,085
Total Revenues		2,452,974	2,042,161	2,452,931	2,042,161
Expenses					
Cost of sales		2,099,695	1,825,707	2,100,552	1,826,454
Distribution cost		29,635	26,644	29,635	26,644
Administrative expenses		92,240	101,483	91,635	100,944
Directors' remuneration	*12*	2,528	2,640	2,528	2,640
Other expenses					
Loss on exchange rate		-	8,695	-	8,458
Other (gain) loss					
(Reversal) loss on diminution inventory values		653	(23,583)	653	(23,583)
Loss on measurement at fair value of selling forward exchange contracts		207	-	207	-
Total Expenses		2,224,958	1,941,586	2,225,210	1,941,557
Profit from operating activities		228,016	100,575	227,721	100,604
Finance income		10,539	10,805	10,485	10,722
Finance costs		(239)	(27)	(239)	(27)
Gain and reversal of impairment loss (impairment loss) in accordance with TFRS 9					
- Loss on allowance for expected credit loss		(2,277)	(60)	(2,277)	(60)
Profit before Income Tax		236,039	111,293	235,690	111,239
Income Tax Revenues	*16*	660	3,423	660	3,423
Profit for the Periods		**236,699**	**114,716**	**236,350**	**114,662**

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

THOUSAND BAHT

Except earnings per share presented in Baht

	NOTE	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
		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		56	246	-	-
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		56	12,964	-	12,718
Total comprehensive income for the periods		236,755	127,680	236,350	127,380
Earnings Per Share (Baht)	*15*				
Basic earnings per share		**0.372**	**0.180**	**0.371**	**0.180**
The number of ordinary shares used in computation (shares)		637,001,440	637,063,385	637,001,440	637,063,385

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

THE CONSOLIDATED FINANCIAL STATEMENTS

THOUSAND BAHT

	NOTES	Issued and paid-up share capital	Share premium on ordinary shares	Retained earnings: Legal reserve	Retained earnings: Treasury shares reserve	Retained earnings: Unappropriated	Treasury shares	Other components of shareholders' equity: Other comprehensive income (loss): Revaluation surplus on assets	Other components of shareholders' equity: Other comprehensive income (loss): Exchange differences on translating financial statements	Other components of shareholders' equity: Other comprehensive income (loss): Gain on re-measurements of defined benefit plans	Other components of shareholders' equity: Total other components of shareholders' equity	Total shareholders' equity
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*					(171,988)	-	-	-	-	-	(171,988)
Profit for the period						236,699	-	-	-	-	-	236,699
Other comprehensive income (loss)												
Exchange differences on translating financial statements						-	-	-	56	-	56	56
Total comprehensive income for the period						236,699	-	-	56	-	56	236,755
Ending balances, September 30, 2026		637,063	42,543	63,707	164	661,353	(164)	61,783	(4,760)	34,078	91,101	1,495,767
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*					(127,412)	-	-	-	-	-	(127,412)
Profit for the period						114,716	-	-	-	-	-	114,716
Other comprehensive income (loss)												
Exchange differences on translating financial statements						-	-	-	246	-	246	246
Gain on re-measurements of defined benefit plans - net of tax						-	-	-	-	12,718	12,718	12,718
Total comprehensive income for the period						114,716	-	-	246	12,718	12,964	127,680
Ending balances, September 30, 2025		637,063	42,543	63,707	-	516,937	-	61,783	(4,756)	34,078	91,105	1,351,355

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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 CHANGES IN SHAREHOLDERS' EQUITY

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

	NOTES	Issued and paid-up share capital	Share premium on ordinary shares	Retained earnings: Legal reserve	Retained earnings: Treasury shares reserve	Retained earnings: Unappropriated	Treasury shares	Other components of shareholders' equity: Other comprehensive income (loss): Revaluation surplus on assets	Other components of shareholders' equity: Other comprehensive income (loss): Gain on re-measurements of defined benefit plans	Other components of shareholders' equity: Total other components of shareholders' equity	Total shareholders' equity
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*					(171,988)	-	-	-	-	(171,988)
Total comprehensive income for the period						236,350	-	-	-	-	236,350
Ending balances, September 30, 2026		637,063	42,543	63,707	164	663,313	(164)	61,783	34,078	95,861	1,502,487
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*					(127,412)	-	-	-	-	(127,412)
Profit for the period						114,662	-	-	-	-	114,662
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						114,662	-	-	12,718	12,718	127,380
Ending balances, September 30, 2025		637,063	42,543	63,707	-	519,232	-	61,783	34,078	95,861	1,358,406

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 NINE-MONTH PERIOD ENDED SEPTEMBER 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	236,699	114,716	236,350	114,662
Adjustment to reconciliation profit for the periods				
to net cash provided from (used in) operation :				
Income tax revenues	(660)	(3,423)	(660)	(3,423)
Depreciation				
- Plant and equipment	31,896	31,325	31,896	31,325
- Right-of-use assets	218	218	218	218
Amortization of intangible assets	904	1,548	904	1,548
Impairment loss according to TFRS 9				
- Accounts receivable	2,277	60	2,277	60
(Reversal) loss on diminution inventory values	653	(23,583)	653	(23,583)
Loss on deteriorated goods	5,794	10,969	5,794	10,969
Unrealized loss from selling forward exchange contracts	207	-	207	-
Unrealized gain on exchange rates	(16,847)	(34,789)	(16,793)	(34,539)
Gain on assets disposal	(344)	(220)	(344)	(220)
Interest expenses	239	27	239	27
Long-term employee benefits expenses	10,690	10,248	10,690	10,248
Increase in expense from construction in process	-	2	-	2
Profit from operation before changes in				
operating assets and liabilities items	271,726	107,098	271,431	107,294

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CASH FLOWS (2/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 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	(34,436)	109,270	(34,177)	109,570
Current contract assets	(12,859)	(11,588)	(12,859)	(11,420)
Inventories	(406,496)	(24,298)	(406,416)	(24,320)
Other current assets	690	(319)	690	(319)
Increase (decrease) in operating liabilities items				
Trade and other current payables	243,858	23,483	244,480	23,326
Current contract liabilities	5,923	12,112	5,923	12,112
Other non-current liabilities	497	-	497	-
Provision for long-term employee benefits	(1,754)	(5,061)	(1,754)	(5,061)
Cash provided from operation	67,149	210,697	67,815	211,182
Interest expenses paid	(249)	(27)	(249)	(27)
Income tax expenses paid	(123)	(158)	(123)	(158)
Proceeds from withholding tax refund	-	125	-	125
Exchange differences on translation of financial statements	56	246	-	-
Net cash provided from operating activities	66,833	210,883	67,443	211,122
Cash flow from investing activies				
Purchase building improvements and equipment	(28,767)	(28,356)	(28,767)	(28,356)
Proceeds from disposal of equipment	506	267	506	267
Purchase of intangible assets	(124)	(48)	(124)	(48)
Increase in deposit for assets	(13,737)	(4,258)	(13,737)	(4,258)
Net cash used in investing activities	(42,122)	(32,395)	(42,122)	(32,395)

TEAM PRECISION PUBLIC COMPANY LIMITED AND SUBSIDIARY

STATEMENTS OF CASH FLOWS (3/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	THOUSAND BAHT			
	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Cash flows from financing activities				
Dividend payment	(171,988)	(127,412)	(171,988)	(127,412)
Repayment for leases payable	(269)	(260)	(269)	(260)
Cash payment for treasury shares	(164)	-	(164)	-
Net cash used in finanacing activities	(172,421)	(127,672)	(172,421)	(127,672)
Increase (decrease) in cash and cash equivalents before exchange rate effects	(147,710)	50,816	(147,100)	51,055
Exchange rates effects on cash and cash equivalents	19,137	27,018	19,085	26,767
Net increase (decrease) in cash and cash equivalents	(128,573)	77,834	(128,015)	77,822
Cash and cash equivalents as at January 1,	523,912	483,342	521,551	480,209
Cash and cash equivalents as at September 30,	395,339	561,176	393,536	558,031
Additional disclosure item to cash flows statements				
Non-cash flows items comprise :				
Increase in inventories from current contract assets	2,261	12,183	2,261	12,183
Increase in equipment from transfer deposit assets	87	426	87	426
Increase in equipment from assets payable	1,512	2,270	1,512	2,270
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

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
	Sep. 30, 2026	Dec. 31, 2025	
Team Precision (Europe) ApS	100.00	100.00	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	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
Bank deposits - Savings	395,148	523,712	393,345	521,351
- Current	191	200	191	200
Total cash and cash equivalents	395,339	523,912	393,536	521,551

5. TRADE AND OTHER CURRENT RECEIVABLES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
Trade accounts receivable				
Current	470,824	450,789	470,824	450,857
Overdue within 3 months	164,246	142,069	164,246	142,069
Over 3-6 months	5,763	15,478	5,763	15,478
Over 6-12 months	2,559	--	2,559	--
Total	643,392	608,336	643,392	608,404
Less : Allowance for expected credit loss	(2,478)	(201)	(2,478)	(201)
Total trade accounts receivable-net	640,914	608,135	640,914	608,203
Other current receivables				
Refundable value added tax	5,128	3,206	5,031	3,141
Prepaid expense	6,439	6,837	6,439	6,837
Others	5,699	1,778	5,650	1,735
Total other current receivables	17,266	11,821	17,120	11,713
Trade and other current receivables	658,180	619,956	658,034	619,916

6. INVENTORIES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
Finished goods	75,150	27,006	75,736	27,672
Work in process	162,534	90,722	162,534	90,722
Raw materials	825,335	572,447	825,335	572,447
Raw materials in transit	36,439	6,320	36,439	6,320
Total	1,099,458	696,495	1,100,044	697,161
Less : Allowance for diminution in inventory values	(28,586)	(27,933)	(28,586)	(27,933)
Inventories-net	1,070,872	668,562	1,071,458	669,228

7. INVESTMENTS IN SUBSIDIARY

(THOUSAND BAHT)

SUBSIDIARY COMPANY	% HOLDING		COST METHOD	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 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	
		Sep. 30, 2026	Dec. 31, 2025	For the nine-month periods	
				Sep. 30, 2026	Sep. 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 nine-month periods ended	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Sep. 30, 2025
Team Precision (Europe) ApS	11.82	10.50	31.56	31.05

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	30,279
Transfer from deposit assets	87
Disposal/Unused	(4,577)
Ending balance as at September 30, 2026	1,296,103
Accumulated depreciation	
Beginning balance as at January 1, 2026	872,281
Depreciation for the period	31,896
Disposal/Unused	(4,415)
Ending balance as at September 30, 2026	899,762
Net book value	
As at September 30, 2026	396,341

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

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Cost of sales	27,995
Distribution cost	196
Administrative expenses	3,705
Total	31,896

9. RIGHT-OF-USE ASSETS

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
At cost	
Beginning balance as at January 1, 2026	2,010
Ending balance as at September 30, 2026	2,010
Accumulated depreciation	
Beginning balance as at January 1, 2026	1,131
Depreciation for the period	218
Ending balance as at September 30, 2026	1,349
Net book value	
As at September 30, 2026	**661**

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

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Administrative expenses	218

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

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Depreciation right-of-use assets	218
Interest expenses of lease liabilities	7
Expenses relating to leases of low-value assets	206

10. TRADE AND OTHER CURRENT PAYABLES

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
Trade accounts payables	673,138	439,710	675,124	440,918
Accrued expenses	44,794	23,668	44,794	23,668
Assets payable	1,512	592	1,512	592
Others	6,168	7,917	5,887	7,637
Total	725,612	471,887	727,317	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	8,766
Interest cost	1,924
Less Employee benefits paid during the period	(1,754)
Ending balance, September 30, 2026	124,976
Less Current provisions for employee benefits	(6,956)
Non-current provisions as at September 30, 2026	118,020

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

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
Cost of sales	6,905
Distribution cost	1,087
Administrative expenses	2,698
Total	10,690

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

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS
	Sep. 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 of shares (million)	The dividend payment		Directors' Remuneration (million Baht)	Directors' Extra bonus (million Baht)
	Resolution	Dividend payment	Dividend	Year		Per share (Baht)	Total (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
The Board of Directors	August 11, 2026	September 9, 2026	Interim	2026	636.99	0.12	76.44	--	--

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.

On July 13, 2026 (the completion date of the Treasury Shares Repurchase Project), the Company had treasury stocks of 69,100 shares or 0.01% of the total paid-up shares capital, with amount totaling Baht 0.16 million. These are presented as a separate item under shareholders' equity and as a deduction from shareholders' equity in the financial statements with an equivalent amount had been appropriated from retained earnings to treasury shares reserve.

On September 24, 2026, the Board of Directors' Meeting of the Company resolved to approve the resale of 69,100 treasury shares or 0.01% of the total paid-up share capital, through an offering on the Stock Exchange of Thailand between October 19, 2026 and December 30, 2026. The offering price of the treasury shares must be greater than to 85 percent of the average closing price of the Company's shares over the latest 5 trading days.

On October 19, 2026, the Company resold of 69,100 treasury shares at totaling amount of Baht 0.43 million.

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 September 30, 2026.

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

(THOUSAND BAHT)

	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Sep. 30, 2025	Sep. 30, 2026	Sep. 30, 2025
Profit for the Periods	91,762	38,921	91,711	38,743
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)	0.144	0.061	0.144	0.061
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	363,994,285	637,063,385	636,994,285	637,063,385

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

(THOUSAND BAHT)

	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Sep. 30, 2025	Sep. 30, 2026	Sep. 30, 2025
Profit for the Periods	236,699	114,716	236,350	114,662
Weighted average number of ordinary shares, excluding treasury shares (shares)	637,001,440	637,063,385	637,001,440	637,063,385
Basic earnings per share (Baht)	0.372	0.180	0.371	0.180
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	(61,945)	--	(61,945)	--
Weighted average number of ordinary shares in the calculation	637,001,440	637,063,385	637,001,440	637,063,385

16. INCOME TAXES

Corporate income taxes of the Company for the three-month and the nine-month periods ended September 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 SEPTEMBER 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	(384)	(34)
Income tax revenues	(384)	(34)
For 9 month periods		
Corporate income tax for the periods	--	--
Amortization and reversal of temporary differences assets/liabilities on temporary differences	(660)	(3,423)
Income tax revenues	(660)	(3,423)

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

(THOUSAND BAHT)

PARTICULARS	THE CONSOLIDATED FINANCIAL STATEMENTS AND THE SEPARATE FINANCIAL STATEMENTS	
	Sep. 30, 2026	Dec. 31, 2025
Income tax rate 20%		
Temporary differences in the statements of comprehensive income		
Provision for diminution in inventories	3,520	2,119
Loss on deteriorated goods	2,225	1,615
Allowance for expected credit loss	--	3
Payables of the selling forward exchange contracts	22	--
Depreciation rate different from tax rates	(69,525)	(69,485)
Provisions for employee benefits	126,659	125,350
Total	62,901	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	(56,926)	(60,225)
Income tax rate 0% (BOI – exemption tax 100%)		
Temporary differences in the statements of comprehensive income		
Provision for diminution in inventories	25,066	25,814
Loss on deteriorated goods	13,507	9,956
Allowance for expected credit loss	2,478	198
Payables of the selling forward exchange contracts	185	--
Depreciation rate different from tax rates	(9,943)	(9,155)
Provisions for employee benefits	40,914	33,287
Total	72,207	60,100
Deferred tax liabilities calculated		
From income tax rate 20%	(11,385)	(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 September 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	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
THE CONSOLIDATED FINANCIAL STATEMENTS				
ASSETS				
USD	27,562	33,898	920,282	1,065,138
EUR	5	2	170	73
TOTAL			920,452	1,065,211
LIABILITIES				
Portion due within one year				
USD	17,403	11,472	586,804	364,166
GBP	1	4	39	174
EUR	662	419	25,374	15,725
DKK	--	21	--	108
TOTAL			612,217	380,173
THE SEPARATE FINANCIAL STATEMENTS				
ASSETS				
USD	27,517	33,844	918,787	1,063,415
TOTAL			918,787	1,063,415
LIABILITIES				
Portion due within one year				
USD	17,256	11,476	581,835	364,274
GBP	1	4	39	174
EUR	592	443	22,694	16,631
DKK	76	55	389	278
TOTAL			604,957	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 nine-month periods ended September 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	21.02	2,371.74	2,392.76	21.98	2,004.10	2,026.08
Cost of sales	(18.45)	(2,081.24)	(2,099.69)	(19.81)	(1,805.90)	(1,825.71)
Distribution cost	(0.07)	(29.57)	(29.64)	(0.09)	(26.55)	(26.64)
Profit by segment	2.50	260.93	263.43	2.08	171.65	173.73
Profit for the periods			236.70			114.72
Property, plant and equipment			396.34			401.86

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	
	Sep. 30, 2026	Dec. 31, 2025	Sep. 30, 2026	Dec. 31, 2025
Trade accounts receivables				
- Team Precision (Europe) ApS	--	--	--	68
Trade accounts payables				
- Team Precision (Europe) ApS	--	--	9,897	8,074
Current contract liabilities				
- Alpine Technology Manufacturing (Thailand) Co., Ltd.	15	--	15	--

(THOUSAND BAHT)

THE STATEMENTS OF COMPREHENSIVE INCOME FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30,	THE CONSOLIDATED FINANCIAL STATEMENTS		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Sales				
- Alpine Technology Manufacturing (Thailand) Co., Ltd.	--	900	--	900
- Energy Innovation Co., Ltd. (Mutual agreement)	--	3	--	3
Total sales	--	903	--	903
Other income				
- Alpine Technology Manufacturing (Thailand) Co., Ltd. (Mutual agreement)	135	135	135	135
Purchase of goods and raw materials				
- Team Precision (Europe) ApS (Mutual agreement)	--	--	31,565	31,054
Other expenses				
- Energy Innovation Co., Ltd. (Mutual agreement)	174	179	174	179

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	
	Sep. 30, 2026	Dec. 31, 2025
Letters of credit	2.07	7.34
Letters of guarantee from commercial bank	2.97	2.97
Commitment under Assets Purchasing Agreement	2.85	0.86

As at September 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 September 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	17.76	41

21. FINANCIAL STATEMENTS APPROVAL

These interim financial statements are duly approved by the Company's directors on November 10, 2026.