Alla Public Company Limited and its subsidiary
Review report and consolidated and
separate financial information
For the three-month and nine-month periods ended
30 September 2025

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Alla Public Company Limited

I have reviewed the accompanying consolidated financial information of Alla Public Company Limited and its subsidiary (the Group), which comprises the consolidated statement of financial position as at 30 September 2025, the related consolidated statements of 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, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Alla 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 Thai Standards on Auditing 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.

Siriwan Nitdamrong
Certified Public Accountant (Thailand) No. 5906

EY Office Limited
Bangkok: 11 November 2025

Alla Public Company Limited and its subsidiary

Statements of financial position

As at 30 September 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		319,379	316,845	256,859	236,484
Trade and other current receivables	*2, 3*	165,026	193,717	109,860	140,452
Current portion of lease receivable		2,115	2,065	-	-
Inventories		175,187	219,788	122,760	134,750
Other current financial assets		83,052	102,446	83,052	102,440
Other current assets		20,534	26,923	18,257	10,802
Total current assets		765,293	861,784	590,788	624,928
Non-current assets					
Restricted bank deposits		25,000	25,000	25,000	25,000
Lease receivable - net of current portion		540	2,132	-	-
Other non-current financial assets		20,083	20,083	5,083	5,083
Investment in subsidiary		-	-	252,000	252,000
Property, plant and equipment	*4*	336,655	298,281	103,758	110,009
Intangible assets		910	1,362	898	1,342
Deferred tax assets		18,852	18,043	14,741	14,166
Deposits and guarantees		33	33	30	30
Other non-current assets		3,487	1,806	3,487	1,806
Total non-current assets		405,560	366,740	404,997	409,436
Total assets		1,170,853	1,228,524	995,785	1,034,364

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

Alla Public Company Limited and its subsidiary

Statements of financial position (continued)

As at 30 September 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loan from financial institution		-	30,000	-	-
Trade and other current payables	*2*	36,944	38,765	24,613	28,873
Current portion of lease liabilities		2,643	2,518	2,218	2,113
Income tax payable		7,205	11,761	2,918	8,837
Deposit received in advance		51,528	63,463	38,436	43,291
Accrued expenses		26,503	35,997	18,936	26,387
Warranty reserve		10,488	10,127	6,104	6,336
Other current financial liabilities		2	-	-	-
Other current liabilities		5,094	5,294	2,446	3,791
Total current liabilities		140,407	197,925	95,671	119,628
Non-current liabilities					
Lease liabilities - net of current portion		6,954	8,952	5,524	7,201
Non-current provision for employee benefits		60,699	59,053	47,074	46,009
Other non-current liabilities		4,014	4,059	763	680
Total non-current liabilities		71,667	72,064	53,361	53,890
Total liabilities		212,074	269,989	149,032	173,518

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

Alla Public Company Limited and its subsidiary

Statements of financial position (continued)

As at 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)
Liabilities and shareholders' equity (continued)				
Shareholders' equity				
Share capital				
Registered				
600,000,000 ordinary shares of Baht 0.50 each	300,000	300,000	300,000	300,000
Issued and fully paid up				
600,000,000 ordinary shares of Baht 0.50 each	300,000	300,000	300,000	300,000
Share premium	348,487	348,487	348,487	348,487
Surplus from restructuring under common control	46	46	-	-
Retained earnings				
Appropriated - statutory reserve	30,000	30,000	30,000	30,000
Unappropriated	280,245	280,001	168,266	182,359
Equity attributable to owners of the Company	958,778	958,534	846,753	860,846
Non-controlling interest of the subsidiary	1	1	-	-
Total shareholders' equity	958,779	958,535	846,753	860,846
Total liabilities and shareholders' equity	1,170,853	1,228,524	995,785	1,034,364

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

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Directors

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(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of comprehensive income

For the three-month period ended 30 September 2025

(Unit: Thousand Baht, except earnings per share expressed in Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Profit or loss:					
Revenues					
Revenues from contracts with customers	*5*	183,749	220,131	110,749	163,840
Other income		248	1,575	1,545	1,108
Total revenues		183,997	221,706	112,294	164,948
Expenses					
Cost of sales and services		117,852	146,342	67,233	103,742
Selling expenses		9,855	9,747	5,993	6,310
Administrative expenses		25,461	21,721	22,253	18,610
Total expenses		153,168	177,810	95,479	128,662
Operating profit		30,829	43,896	16,815	36,286
Finance income		672	745	425	487
Finance cost		(163)	(158)	(132)	(141)
Profit before income tax expenses		31,338	44,483	17,108	36,632
Income tax expenses		(6,307)	(8,826)	(3,471)	(7,383)
Profit for the period		25,031	35,657	13,637	29,249
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		25,031	35,657	13,637	29,249
Net profit attributable to:					
Equity holders of the Company		25,031	35,657	13,637	29,249
Non-controlling interests of the subsidiary		-	-		
		25,031	35,657		
Total comprehensive income attributable to:					
Equity holders of the Company		25,031	35,657	13,637	29,249
Non-controlling interests of the subsidiary		-	-		
		25,031	35,657		
Earnings per share					
Basic earnings per share (Baht)					
Profit attributable to equity holders of the Company		0.042	0.059	0.023	0.049
Weighted average number of ordinary shares (Thousand shares)		600,000	600,000	600,000	600,000

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

(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of comprehensive income

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht, except earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2025	2024	2025	2024
Profit or loss:					
Revenues					
Revenues from contracts with customers	*5*	522,224	527,600	303,691	380,098
Dividend income		-	-	20,000	-
Other income		772	2,994	4,407	5,023
Total revenues		522,996	530,594	328,098	385,121
Expenses					
Cost of sales and services		340,623	337,192	188,007	229,134
Selling expenses		27,902	27,607	17,342	17,405
Administrative expenses		73,514	65,495	63,813	56,018
Total expenses		442,039	430,294	269,162	302,557
Operating profit		80,957	100,300	58,936	82,564
Finance income		2,282	2,479	1,566	1,692
Finance cost		(520)	(365)	(421)	(348)
Profit before income tax expenses		82,719	102,414	60,081	83,908
Income tax expenses		(16,475)	(20,356)	(8,174)	(16,924)
Profit for the period		66,244	82,058	51,907	66,984
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		66,244	82,058	51,907	66,984
Net profit attributable to:					
Equity holders of the Company		66,244	82,058	51,907	66,984
Non-controlling interests of the subsidiary		-	-		
		66,244	82,058		
Total comprehensive income attributable to:					
Equity holders of the Company		66,244	82,058	51,907	66,984
Non-controlling interests of the subsidiary		-	-		
		66,244	82,058		
Earnings per share					
Basic earnings per share (Baht)					
Profit attributable to equity holders of the Company		0.110	0.137	0.087	0.112
Weighted average number of ordinary shares (Thousand shares)		600,000	600,000	600,000	600,000

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

(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements							
	Equity attributable to owners of the Company						Equity	
	Issued and paid-up share capital	Share premium	Surplus from restructuring under common control	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Total equity attributable to owners of the Company	attributable to non-controlling interest of the subsidiary	Total shareholders' equity
Balance as at 1 January 2024	300,000	348,487	46	30,000	250,971	929,504	1	929,505
Profit for the period	-	-	-	-	82,058	82,058	-	82,058
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	82,058	82,058	-	82,058
Dividend paid (Note 6)	-	-	-	-	(72,000)	(72,000)	-	(72,000)
Balance as at 30 September 2024	300,000	348,487	46	30,000	261,029	939,562	1	939,563
Balance as at 1 January 2025	300,000	348,487	46	30,000	280,001	958,534	1	958,535
Profit for the period	-	-	-	-	66,244	66,244	-	66,244
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	66,244	66,244	-	66,244
Dividend paid (Note 6)	-	-	-	-	(66,000)	(66,000)	-	(66,000)
Balance as at 30 September 2025	300,000	348,487	46	30,000	280,245	958,778	1	958,779

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

(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Separate financial statements				
	Issued and paid-up share capital	Share premium	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Total shareholders' equity
Balance as at 1 January 2024	300,000	348,487	30,000	177,022	855,509
Profit for the period	-	-	-	66,984	66,984
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	66,984	66,984
Dividend paid (Note 6)	-	-	-	(72,000)	(72,000)
Balance as at 30 September 2024	300,000	348,487	30,000	172,006	850,493
Balance as at 1 January 2025	300,000	348,487	30,000	182,359	860,846
Profit for the period	-	-	-	51,907	51,907
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	51,907	51,907
Dividend paid (Note 6)	-	-	-	(66,000)	(66,000)
Balance as at 30 September 2025	300,000	348,487	30,000	168,266	846,753

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

(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of cash flows

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flows from operating activities				
Profit before tax	82,719	102,414	60,081	83,908
Adjustments to reconcile profit before tax to net				
cash provided by (paid from) operating activities:				
Depreciation and amortisation	14,956	13,896	9,049	8,645
Allowance for expected credit losses (reversal)	508	(161)	964	(111)
Reduction of inventory value to net realisable value	2,115	1,344	1,690	1,956
Gain on disposal of property, plant and equipment	(8)	(412)	(12)	(331)
Provision for warranty	3,973	4,701	2,624	3,381
Non-current provision for employee benefits	4,009	4,119	2,903	2,936
Unrealised gain on changes in value of investments				
in trading securities	(620)	(853)	(620)	(853)
Dividend income	-	-	(20,000)	-
Unrealised (gain) loss on exchange	291	(1,149)	164	(45)
Interest income	(2,282)	(2,479)	(1,566)	(1,692)
Interest expenses	520	365	421	348
Profit from operating activities before changes				
in operating assets and liabilities	106,181	121,785	55,698	98,142
Operating assets (increase) decrease				
Trade and other current receivables	28,328	60,847	29,712	30,754
Lease receivable	1,542	1,494	-	-
Inventories	42,486	(86,593)	10,300	(14,985)
Other current assets	4,221	(4,609)	(7,455)	(3,658)
Other non-current assets	(1,681)	(769)	(1,681)	(769)
Operating liabilities increase (decrease)				
Trade and other current payables	(2,672)	(8,367)	(4,765)	(4,501)
Deposit received in advances	(11,935)	24,738	(4,855)	9,202
Accrued expenses	(9,551)	(13,097)	(7,508)	(9,396)
Other current liabilities	(3,812)	(7,245)	(4,201)	(5,558)
Other non-current liabilities	(45)	1,059	83	-
Cash paid for long-term employee benefits	(2,363)	(2,265)	(1,838)	(1,695)
Cash flows from operating activities	150,699	86,978	63,490	97,536
Cash received from corporate income tax refund	2,144	-	-	-
Cash paid for income tax	(21,816)	(25,657)	(14,668)	(23,005)
Net cash flows from operating activities	131,027	61,321	48,822	74,531

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

(Unaudited but reviewed)

Alla Public Company Limited and its subsidiary

Statements of cash flows (continued)

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flows from investing activities				
Decrease in other current financial assets	20,000	30,000	20,000	30,000
Purchase of property, plant and equipment	(52,285)	(17,663)	(1,982)	(4,196)
Purchase of intangible assets	(24)	(125)	(24)	(125)
Cash received from dividends	-	-	20,000	-
Cash received from sales of property, plant and equipment	15	436	13	335
Interest received	2,137	2,756	1,482	2,022
Net cash flows from (used in) investing activities	(30,157)	15,404	39,489	28,036
Cash flows from financing activities				
Payment of short-term loans from financial institutions	(30,000)	-	-	-
Payment of principle portion of lease liabilities	(1,873)	(1,194)	(1,572)	(1,121)
Cash paid for interest expenses	(520)	(365)	(421)	(348)
Dividend paid	(65,943)	(71,966)	(65,943)	(71,966)
Net cash used in financing activities	(98,336)	(73,525)	(67,936)	(73,435)
Net increase in cash and cash equivalents	2,534	3,200	20,375	29,132
Cash and cash equivalents at beginning of the period	316,845	236,429	236,484	175,166
Cash and cash equivalents at end of the period	319,379	239,629	256,859	204,298

Supplement cash flows information

Non-cash items:

Net increase in other payables for purchase of property, plant and equipment	576	466	349	550
Additions to right-of-use assets	-	4,275	-	3,769

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

Alla Public Company Limited and its subsidiary
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 2025

1. General information

1.1 Corporate information

Alla Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. The Company is principally engaged in imports, manufacture and distributes cranes and electric hoists, industrial doors and loading docks, electronic lifts, PVC strip curtains, warehouse management system including relevant parts and other equipment. The Company also provides related installation and after-sales service. It registered address is No. 933 935 937 939 Soi Onnut 46, Onnut Road, Onnut sub-district, Suan Luang district, Bangkok.

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, 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.

These 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 interim financial statements.

1.3 Basis of consolidation

The interim consolidated financial statements include the financial statements of Alla Public Company Limited ("the Company") and its subsidiary company ("the subsidiary") (collectively as "the Group") and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2024, with no change in shareholding structure of subsidiary during the current period.

1.4 Accounting policies

The interim financial statements are prepared by using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2024.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2025, do not have any significant impact on the Group's financial statements.

2. Related party transactions

During the periods, the Group had significant business transactions with related party. 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 party during the current period.

Summaries significant business transactions with related party are as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September				
	Consolidated financial statements		Separate financial statements		Pricing policy
	2025	2024	2025	2024	
Transactions with subsidiary (eliminated from the consolidated financial statements)					
Revenues from contracts with customers	-	-	1,394	1,603	Cost plus margin
Management services and software maintenance income	-	-	1,141	1,139	Mutually agreed price as stipulated in the contract
Freight income	-	-	164	13	Cost plus margin
Other income	-	-	-	27	Mutually agreed rate
Cost of sales and services	-	-	1,131	182	Cost plus margin
Location service fee	-	-	780	780	Mutually agreed price as stipulated in the contract

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September				
	Consolidated financial statements		Separate financial statements		Pricing policy
	2025	2024	2025	2024	
Transactions with subsidiary (eliminated from the consolidated financial statements)					
Revenues from contracts with customers	-	-	4,547	3,212	Cost plus margin
Dividends income	-	-	20,000	-	At declared rate
Management services and software maintenance income	-	-	3,425	3,416	Mutually agreed price as stipulated in the contract
Freight income	-	-	246	37	Cost plus margin
Other income	-	-	4	27	Mutually agreed rate
Cost of sales and services	-	-	3,829	3,863	Cost plus margin
Location service fee	-	-	2,340	2,340	Mutually agreed price as stipulated in the contract

The outstanding balances of the accounts as at 30 September 2025 and 31 December 2024 between the Company and related party are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024 (Audited)	30 September 2025	31 December 2024 (Audited)
Trade and other current receivables - related party (Note 3)				
Subsidiary company	-	-	1,012	3,794
Total trade and other current receivables - related party	-	-	1,012	3,794
Trade and other current payables - related party				
Subsidiary company	-	-	908	1,089
Total trade and other current payables - related party	-	-	908	1,089

Directors and management's remuneration

During the three-month and nine-month periods ended 30 September 2025 and 2024, the Group had employee benefit expenses of their directors and management as below.

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Short-term employee benefits	5,968	5,983	4,906	4,956
Post-employment benefits	289	324	238	246
Other long-term benefits	5	6	3	4
Total	6,262	6,313	5,147	5,206

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Short-term employee benefits	19,093	18,575	16,065	15,583
Post-employment benefits	842	988	690	755
Other long-term benefits	15	17	11	11
Total	19,950	19,580	16,766	16,349

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2025	31 December 2024 (Audited)	30 September 2025	31 December 2024 (Audited)
Trade accounts receivable - related party				
Aged on the basis of due dates				
Not yet due	-	-	340	3,220
Overdue				
Less than 3 months	-	-	135	143
Total trade accounts receivable - related party	-	-	475	3,363
Trade accounts receivable - unrelated parties				
Aged on the basis of due dates				
Not yet due	54,790	56,263	42,957	44,886
Overdue				
Less than 3 months	15,712	29,253	11,834	20,624
More than 3 months, not over 6 months	2,256	19,882	2,232	19,882
More than 6 months, not over 12 months	5,941	7,515	5,903	7,515
More than 12 months	15,631	8,624	15,021	7,524
Total trade accounts receivable - unrelated parties	94,330	121,537	77,947	100,431
Less: Allowance for expected credit losses	(5,327)	(5,352)	(5,042)	(4,611)
Total trade accounts receivable - unrelated parties	89,003	116,185	72,905	95,820
Total trade accounts receivable - net	89,003	116,185	73,379	99,183
Accrued income - sale of goods and service				
Aging				
Less than 3 months	61,663	67,430	25,641	32,792
More than 3 months, not over 6 months	6,362	3,807	6,175	2,793
More than 6 months, not over 12 months	4,132	425	1,515	425
More than 12 months	1,228	3,014	1,228	3,014
Total accrued income - sale of goods and service	73,385	74,676	34,559	39,024
Less: Allowance for expected credit loss	(776)	(243)	(776)	(243)
Total accrued income - sale of goods and service - net	72,609	74,433	33,783	38,781
Other current receivables				
Other current receivables - related party	-	-	538	431
Other current receivables - unrelated parties	3,414	3,099	2,160	2,057
Total other current receivables	3,414	3,099	2,698	2,488
Total trade and other current receivables - net	165,026	193,717	109,860	140,452

4. Property, plant and equipment

As at 30 September 2025, the subsidiary pledged its land and buildings thereon, of which net book value amounted to approximately Baht 128.41 million (31 December 2024: Baht 130.64 million), with financial institutions as collateral to secure credit facilities of the Group.

5. Revenue from contracts with customers

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Type of goods or service:				
Crane and electric hoist	129,289	170,318	67,928	120,538
Loading dock and equipment	41,862	41,743	41,863	41,740
Warehouse management system and equipment	796	1,412	796	1,412
Solar cell system	11,514	6,497	-	-
EV charging station	56	-	-	-
Training center service	232	161	162	150
Total revenue from contracts with customers	183,749	220,131	110,749	163,840
Timing of revenue recognition:				
Revenue recognised at a point in time	173,979	214,789	110,749	163,840
Revenue recognised over time	9,770	5,342	-	-
Total revenue from contracts with customers	183,749	220,131	110,749	163,840

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Type of goods or service:				
Crane and electric hoist	359,388	339,505	183,265	216,693
Loading dock and equipment	117,699	155,556	117,730	155,517
Warehouse management system and equipment	2,151	7,441	2,241	7,546
Solar cell system	42,131	20,888	-	-
EV charging station	171	3,774	-	-
Training center service	684	436	455	342
Total revenue from contracts with customers	522,224	527,600	303,691	380,098
Timing of revenue recognition:				
Revenue recognised at a point in time	484,561	509,750	303,691	380,098
Revenue recognised over time	37,663	17,850	-	-
Total revenue from contracts with customers	522,224	527,600	303,691	380,098

6. Dividend paid

On 26 April 2024, the Annual General Meeting of the Company's shareholders passed a resolution to approve the dividend payment for the operating results of the year 2023 to the Company's shareholders at the rate of Baht 0.12 per share, totaling Baht 72 million. The Company paid dividends to its shareholders on 24 May 2024.

On 25 April 2025, the Annual General Meeting of the Company's shareholders passed a resolution to approve the dividend payment for the operating results of the year 2024 to the Company's shareholders at the rate of Baht 0.11 per share, totaling Baht 66 million. The Company paid dividends to its shareholders on 23 May 2025.

7. Segment information

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

The following table presents revenue and profit information regarding the Group's operating segments for the three-month and nine-month periods ended 30 September 2025 and 2024, respectively.

(Unit: Thousand Baht)

	Consolidated financial statements									
	For the three-month periods ended 30 September									
	Sale and service income		After-sales service income		Total segments		Eliminated transactions		Consolidated	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Revenues from contracts with customers										
Related party	1,054	2,978	1,468	606	2,522	3,584	(2,522)	(3,584)	-	-
External customers	115,848	160,440	67,901	59,691	183,749	220,131	-	-	183,749	220,131
	116,902	163,418	69,369	60,297	186,271	223,715	(2,522)	(3,584)	183,749	220,131
Gross profit					65,759	73,712	138	77	65,897	73,789
Other income					2,333	3,534	(2,085)	(1,959)	248	1,575
Selling expenses					(9,860)	(9,774)	5	27	(9,855)	(9,747)
Administrative expenses					(27,382)	(23,640)	1,921	1,919	(25,461)	(21,721)
Finance income					672	745	-	-	672	745
Finance cost					(163)	(158)	-	-	(163)	(158)
Income tax expenses					(6,307)	(8,826)	-	-	(6,307)	(8,826)
Profit for the period					25,052	35,593	(21)	64	25,031	35,657

(Unit: Thousand Baht)

	Consolidated financial statements									
	For the nine-month periods ended 30 September									
	Sale and service income		After-sales service income		Total segments		Eliminated transactions		Consolidated	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Revenues from contracts with customers										
Related party	3,137	6,317	5,244	2,553	8,381	8,870	(8,381)	(8,870)	-	-
External customers	347,197	360,652	175,027	166,948	522,224	527,600	-	-	522,224	527,600
	350,334	366,969	180,271	169,501	530,605	536,470	(8,381)	(8,870)	522,224	527,600
Gross profit					181,429	190,617	172	(209)	181,601	190,408
Other income					26,787	8,855	(26,015)	(5,861)	772	2,994
Selling expenses					(27,911)	(27,634)	9	27	(27,902)	(27,607)
Administrative expenses					(79,279)	(71,251)	5,765	5,756	(73,514)	(65,495)
Finance income					2,282	2,479	-	-	2,282	2,479
Finance cost					(520)	(365)	-	-	(520)	(365)
Income tax expenses					(16,475)	(20,356)	-	-	(16,475)	(20,356)
Profit for the period					86,313	82,345	(20,069)	(287)	66,244	82,058

8. Commitments and contingent liabilities

As at 30 September 2025, the Group had commitments and contingent liabilities as follows:

8.1 Capital commitment

As at 30 September 2025, the Group had capital commitments of Baht 13.04 million (31 December 2024: Baht 20.29 million) and the Company only of Baht 4.41 million, (31 December 2024: Nil), relating to the installation of solar cells and the installation of computer servers.

8.2 Lease and service commitments

The Group has entered into several lease and service agreements in respect of the location service, computer software maintenance, security service and other services. The terms of the agreements are generally between 6 months and 2 years.

Future minimum payments required under these service agreements are as follows:

(Unit: Million Baht)

	Consolidated financial statements	Separate financial statements
Payable within:		
Within 1 year	1.52	1.97

8.3 Guarantees

As at 30 September 2025, there were outstanding bank guarantees of approximately Baht 60.44 million and the Company only of Baht 22.30 million, issued by banks on behalf of the Group to guarantee contractors work.

9. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of directors on 11 November 2025.