Pro Inside Public Company Limited
Review report and financial information
For the three-month period ended 31 March 2026

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Independent Auditor's Report on Review of Interim Financial Information

To the shareholders and the Board Directors of Pro Inside Public Company Limited

I have reviewed the accompanying financial information of Pro Inside Public Company Limited, which comprises the statement of financial position as at 31 March 2026, and the related statements of comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, as well as the condensed notes to the interim financial statements (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 Interim Financial Reporting. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

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

Conclusion

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

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Other Matter

The statement of financial position of Pro Inside Public Company Limited as at 31 December 2025, presented herein as comparative information, were audited by another auditor who expressed an unmodified opinion on those statements, under her report dated 26 February 2026. The financial performance and cash flows statements, which comprise the statements of comprehensive income, changes in shareholders' equity and cash flows for the three-month period ended 31 March 2025 of Pro Inside Public Company Limited, presented herein as comparative information, were also reviewed by the aforementioned auditor who concluded, under her report dated 13 May 2025, that nothing had come to her attention that caused her to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Naraya Srisukh

Naraya Srisukh
Certified Public Accountant (Thailand) No. 9188

EY Office Limited
Bangkok: 11 May 2026

Pro Inside Public Company Limited

Statement of financial position

As at 31 March 2026

(Unit: Baht)

	Note	31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)
Assets			
Current assets			
Cash and cash equivalents		201,820,740	192,273,458
Financial assets measured at amortised cost		1,209,999	6,967,812
Trade and other current receivables	3	436,285,372	722,222,268
Current portion of lease receivables	4	103,710,348	40,808,718
Current contract assets	5	1,026,888,521	987,303,320
Inventories		126,442,543	211,148,420
Advance payment for projects		636,967,720	390,461,876
Other current assets		94,260,500	63,494,118
Total current assets		2,627,585,743	2,614,679,990
Non-current assets			
Restricted bank deposits		262,536,644	224,628,410
Non-current trade receivables - related party	2,3	172,216,674	229,085,607
Lease receivables - net of current portion	4	396,850,277	83,568,596
Non-current contract assets	5	1,767,265	17,333,850
Building improvements and equipment	6	105,372,597	119,094,192
Right-of-use assets		22,671,592	17,800,290
Computer software		2,142,424	2,219,329
Deferred tax assets		-	6,478,114
Other non-current assets		1,664,637	1,661,131
Total non-current assets		965,222,110	701,869,519
Total assets		3,592,807,853	3,316,549,509

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

Pro Inside Public Company Limited

Statement of financial position (continued)

As at 31 March 2026

	Note	31 March 2026	31 December 2025
			(Unit: Baht)
		(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity			
Current liabilities			
Trade and other current payables	7	897,905,656	878,948,638
Short-term loans from financial institutions		1,084,570,005	1,060,454,779
Current portion of long-term loans from financial institutions	8	117,737,845	59,850,000
Current contract liabilities	5	66,576,542	64,287,498
Current portion of lease liabilities		5,794,349	6,180,989
Corporate income tax payable		8,999,607	8,999,607
Warranty liabilities		18,197,870	17,573,258
Other current liabilities		51,014,975	62,113,580
Total current liabilities		2,250,796,849	2,158,408,349
Non-current liabilities			
Non-current contract liabilities	5	36,229,963	44,218,969
Long-term loans from financial institutions - net of current portion	8	123,887,625	29,962,500
Lease liabilities - net of current portion		17,366,190	12,225,503
Deferred tax liabilities		13,418,878	-
Employee benefit obligations		30,049,083	28,334,975
Provision for decommissioning		201,880	201,880
Total non-current liabilities		221,153,619	114,943,827
Total liabilities		2,471,950,468	2,273,352,176

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

Pro Inside Public Company Limited

Statement of financial position (continued)

As at 31 March 2026

		(Unit: Baht)
	31 March 2026	31 December 2025
	(Unaudited but reviewed)	(Audited)
Shareholders' equity		
Share capital		
Registered		
540,000,000 ordinary shares of Baht 0.50 each	270,000,000	270,000,000
Issued and fully paid-up		
540,000,000 ordinary shares of Baht 0.50 each	270,000,000	270,000,000
Share premium	359,016,403	359,016,403
Reserve from share-based payment	8,566,032	8,566,032
Distribution to shareholders	(4,622,946)	(4,622,946)
Contribution from shareholders	7,333,567	7,333,567
Retained earnings		
Appropriated-statutory reserve	27,000,000	27,000,000
Unappropriated	458,188,962	380,528,910
Other components of shareholders' equity	(4,624,633)	(4,624,633)
Total shareholders' equity	1,120,857,385	1,043,197,333
Total liabilities and shareholders' equity	3,592,807,853	3,316,549,509

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

Directors

(Unaudited but reviewed)

Pro Inside Public Company Limited

Statement of comprehensive income

For the three-month period ended 31 March 2026

(Unit: Baht)

	Note	2026	2025
Revenues	9		
Revenue from system integration services		158,827,549	364,200,542
Revenue from services		575,226,177	264,177,733
Revenue from sales		220,000	187,499
Total revenues		734,273,726	628,565,774
Cost			
Cost of system integration services		(112,126,475)	(290,809,440)
Cost of services		(454,038,530)	(200,039,254)
Cost of sales		(159,060)	(157,080)
Total costs		(566,324,065)	(491,005,774)
Gross profit		167,949,661	137,560,000
Other income		799,573	276,981
Other gains - net		1,365,043	343,762
Selling expenses		(16,595,948)	(14,478,153)
Administrative expenses		(40,365,090)	(32,170,975)
Profit before finance costs and income tax expenses		113,153,239	91,531,615
Finance costs		(15,596,195)	(11,690,458)
Profit before income tax expenses		97,557,044	79,841,157
Income tax expenses		(19,896,992)	(7,801,125)
Profit for the period		77,660,052	72,040,032
Other comprehensive income for the period		-	-
Total comprehensive income for the period		77,660,052	72,040,032
Earnings per share			
Basic earnings per share		0.14	0.14

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

Pro Inside Public Company Limited

Statement of changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Baht)

									Other component of shareholders' equity	
							Retained earnings		Other comprehensive income	
	Issued and fully paid-up share capital	Share premium	Reserve from share-based payment	Distribution to shareholders	Contribution from shareholders	Reserve for repurchase shares	Appropriated - statutory reserve	Unappropriated	Remeasurements employee benefit obligations	Total shareholders' equity
Balance as at 1 January 2025	200,000,000	19,500,000	8,566,032	(4,622,946)	7,333,567	(36,551,350)	27,000,000	109,115,614	(4,262,548)	326,078,369
Increase from share subscription	70,000,000	339,516,403	-	-	-	-	-	-	-	409,516,403
Decreases in reserve for repurchase shares	-	-	-	-	-	36,551,350	-	-	-	36,551,350
Total comprehensive income for the period	-	-	-	-	-	-	-	72,040,032	-	72,040,032
Balance as at 31 March 2025	270,000,000	359,016,403	8,566,032	(4,622,946)	7,333,567	-	27,000,000	181,155,646	(4,262,548)	844,186,154
Balance as at 1 January 2026	270,000,000	359,016,403	8,566,032	(4,622,946)	7,333,567	-	27,000,000	380,528,910	(4,624,633)	1,043,197,333
Total comprehensive income for the period	-	-	-	-	-	-	-	77,660,052	-	77,660,052
Balance as at 31 March 2026	270,000,000	359,016,403	8,566,032	(4,622,946)	7,333,567	-	27,000,000	458,188,962	(4,624,633)	1,120,857,385

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

(Unaudited but reviewed)

Pro Inside Public Company Limited

Cash flow statement

For the three-month period ended 31 March 2026

(Unit: Baht)

	2026	2025
Cash flows from operating activities		
Profit before income tax	97,557,044	79,841,157
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:		
Depreciation	15,391,763	14,692,108
Amortisation	76,905	76,905
Reversal of expected credit loss	-	(84,528)
Gain from leases termination	(175,356)	-
Unrealised loss (gain) on exchange rate	(1,331,420)	52,035
Employee benefit expenses	1,714,108	1,468,319
Provision for warranty expenses	642,489	677,724
Interest income	(584,618)	(164,875)
Finance costs	15,596,195	11,690,458
Operating profit before changes in operating assets and liabilities	128,887,110	108,249,303
Operating assets (increase) decrease		
Trade and other receivables	340,536,850	(515,658,820)
Contract assets	(22,755,345)	133,665,468
Lease receivables	(376,183,311)	(116,555,807)
Inventories	84,705,877	33,678,812
Advance payment for projects	(246,505,844)	(156,792,247)
Other current assets	(24,366,563)	(37,019,745)
Other non-current assets	(3,506)	488,388

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

(Unaudited but reviewed)

Pro Inside Public Company Limited

Cash flow statement (continued)

For the three-month period ended 31 March 2026

(Unit: Baht)

	2026	2025
Operating liabilities increase (decrease)		
Trade and other current payables	21,636,663	(181,852,341)
Contract liabilities	(6,570,252)	(12,443,274)
Other current liabilities	(7,618,584)	38,466,155
Payment for warranty liabilities	(17,877)	(416,226)
Payments from transferring of employees to related parties	(918,043)	(63,515)
Cash used in operating activities	(109,172,825)	(706,253,849)
Interest paid	(15,008,080)	(11,890,141)
Income tax paid	(6,399,818)	(3,485,542)
Net cash flows used in operating activities	(130,580,723)	(721,629,532)
Cash flows from investing activities		
Increase in restricted bank deposits	(37,908,234)	(36,941,603)
(Increase) decrease in financial assets measured at amortised cost	5,757,813	(59,292,527)
Payment for contribution of EJIP program	(1,865,048)	(1,972,123)
Proceeds from employee resignation from EJIP program	113,154	9,796
Payments for purchases of building improvements and equipment	(1,057,092)	(2,888,180)
Proceeds from disposal of building improvements and equipment	-	5,281,904
Interest received	764,194	295,485
Net cash flows used in investing activities	(34,195,213)	(95,507,248)

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

(Unaudited but reviewed)

Pro Inside Public Company Limited

Cash flow statement (continued)

For the three-month period ended 31 March 2026

(Unit: Baht)

	2026	2025
Cash flows from financing activities		
Proceeds from short-term loans from financial institutions	905,308,330	609,212,040
Proceeds from long-term loans from financial institutions	166,775,470	29,573,788
Proceeds from issuance of ordinary shares	-	420,000,000
Payments for transaction cost directly attributable		
to the issue of new shares	-	(13,104,496)
Repayments of short-term loans from financial institutions	(881,193,104)	(196,847,329)
Repayments of long-term loans from financial institutions	(15,000,000)	(79,682,268)
Payments for lease liabilities	(1,567,478)	(985,773)
Net cash flows from financing activities	174,323,218	768,165,962
Net increase (decrease) in cash and cash equivalents	9,547,282	(48,970,818)
Cash and cash equivalents at beginning of period	192,273,458	138,263,851
Cash and cash equivalents at end of period	201,820,740	89,293,033
Supplemental cash flows information		
Non-cash items consist of:		
Increase in right-of-use assets from lease liabilities	12,598,438	-
Acquisition of building improvements and equipment not yet paid	35,740	1,267,956
Decrease in right-of-use assets from leases termination	6,101,558	-
Decrease in lease liabilities from leases termination	6,276,914	-

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

Pro Inside Public Company Limited
Condensed notes to interim financial statements
For the three-month period ended 31 March 2026

1. General information

1.1 Corporate information

Pro Inside Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. Its parent company is Sky ICT Public Company Limited which was incorporated in Thailand. The Company is principally engaged in consulting, developing, installing, distributing, and maintenance services with a full range of services in system integrating of information system for software and hardware, security system, and CCTV system for both private and government sectors. The registered office of the Company is at 55, A.A. Capital Ratchada Building, 5th Floor, Ratchadaphisek Road, Dindaeng, Dindaeng, 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.

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

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

1.3 Accounting policies

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

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2026, do not have any significant impact on the Company's financial statements.

2. Related party transactions

During the periods, the Company had significant business transactions with related persons and parties. Such business transactions were conducted under commercial terms, as mutually agreed between the Company and related persons and parties. This is in the normal course of business. There have been no material change in the pricing policy of related party transactions.

Summaries significant business transactions with related parties as follows.

(Unit: Thousand Baht)

	For the three-month periods ended 31 March	
	2026	2025
Transactions with parent company		
Revenue from services	7,855	15,708
Purchases of goods and services	34	-
Selling and administrative expenses	6,473	2,663
Transactions with related persons and parties		
Revenue from services	13,465	26,381
Purchases of goods and services	14,929	31,142
Selling and administrative expenses	2,821	2,254

The balances of the accounts between the Company and those related companies are as follows:

		(Unit: Thousand Baht)
	31 March 2026	31 March 2025
		(Audited)
Balances with parent company		
Current trade receivables	1,012	208,985
Other current receivables	3,793	4,331
Inventories	348	348
Contract assets	9,502	7,003
Contract liabilities	149	-
Other current payables	10,397	1,367
Accrued expenses	7,662	10,123
Balances with related parties		
Current trade receivables	216,266	136,987
Non-current trade receivables	172,217	229,086
Other current receivables	329	288
Contract assets	4,239	22,398
Other assets	809	809
Advance payment for projects	5,305	3,417
Contract liabilities	535	1,116
Trade payables	39,431	107,838
Other current payables	49,003	49,954
Accrued expenses	30,214	19,251
Lease liabilities	15,154	9,484

Directors and management's benefits

(Unit: Thousand Baht)

	For the three-month periods ended 31 March	
	2026	2025
Short-term employee benefits	6,162	6,077
Share-based payment benefits	560	423
Post-employment benefits	231	327
Total	6,953	6,827

3. Trade and other receivables

(Unit: Thousand Baht)

	31 March 2026	31 December 2025
		(Audited)
Trade receivables - related parties (Note 2)		
Aged on the basis of due dates		
Not yet due	386,747	587,860
Past due		
Up to 3 months	21,357	4,544
Total	408,104	592,404
Less: Allowance for expected credit losses	(18,609)	(17,346)
Total trade receivables - related parties - net	389,495	575,058
Trade receivables - unrelated parties		
Aged on the basis of due dates		
Not yet due	117,064	221,346
Past due		
Up to 3 months	50,687	41,444
3 - 6 months	26,750	42,439
6 - 12 months	-	42,439
Total trade receivables - unrelated parties	194,501	347,668
Total trade receivable - net	583,996	922,726

(Unaudited but reviewed)

	(Unit: Thousand Baht)	
	31 March 2026	31 December 2025
		(Audited)
<u>Other receivables</u>		
Other receivables - related parties (Note 2)	4,122	4,619
Other receivables - unrelated parties	12,425	10,312
Accrued interest income	181	360
Prepaid expenses	7,778	13,291
Total other receivables	24,506	28,582
Trade and other receivables - net	608,502	951,308

4. Lease receivables

Movements of lease receivables account for three-month period ended 31 March 2026 are as follows:

	(Unit: Thousand Baht)
Lease receivables as at 1 January 2026	124,377
Additions	386,314
Payment received from lease receivables	(10,131)
Interest received	(592)
Deferred interest	592
Lease receivables as at 31 March 2026	500,560

Lease receivables are as follows

	(Unit: Thousand Baht)	
	31 March 2026	31 December 2025
		(Audited)
Lease receivables	524,539	129,032
Less: Deferred interest income	(23,979)	(4,655)
Lease receivables - net	500,560	124,377
Less: Current portion within 1 year	(103,710)	(40,809)
Non-current portion over 1 year	396,850	83,568

5. Contract assets and Contract liabilities

	31 March 2026	31 December 2025
		(Audited)
Contract assets		
Unbilled receivables - related parties (Note 2)	13,741	29,401
Unbilled receivables - unrelated parties	1,012,770	974,178
Incremental costs of obtaining a contract	2,152	2,328
Total	1,028,663	1,005,907
Less: Allowance for expected credit losses	(7)	(1,270)
Total contract assets - net	1,028,656	1,004,637
Contract liabilities		
Advances received from hirers		
Revenue received in advance - related parties (Note 2)	684	1,116
Revenue received in advance - unrelated parties	102,123	107,390
Total contract liabilities	102,807	108,506

(Unit: Thousand Baht)

The balance of unbill receivables account at 31 March 2026 and 31 December 2025, aged on the basis of period until they are expected to be billed to customers in the future, can be summarised as follows:

(Unit: Thousand Baht)

	31 March 2026	31 December 2025
		(Audited)
In up to 3 months	425,637	399,009
3 - 6 months	144,520	223,199
6 - 12 months	456,122	364,419
Over 12 months	232	16,952
Total	1,026,511	1,003,579
Less: Allowance for expected credit losses	(7)	(1,270)
Total	1,026,504	1,002,309

6. Building improvements and equipment

Movements of building improvements and equipment account for the three-month period ended 31 March 2026 are summaries below:

	(Unit: Thousand Baht)
Net book value as at 1 January 2026	119,094
Acquisition during the period - at cost	45
Depreciation for the period	(13,766)
Net book value as at 31 March 2026	105,373

7. Trade and other current payables

		(Unit: Thousand Baht)
	31 March 2026	31 December 2025
		(Audited)
Trade payables - related parties (Note 2)	39,431	107,838
Trade payables - unrelated parties	393,730	384,917
Other current payables - related parties (Note 2)	59,400	51,321
Other current payables - unrelated parties	2,501	1,871
Accrued expenses - related parties (Note 2)	37,876	29,374
Accrued expenses - unrelated parties	364,968	303,628
Total trade and other current payables	897,906	878,949

8. Long-term loans from financial institutions

		(Unit: Thousand Baht)
	31 March 2026	31 December 2025
		(Audited)
Long-term loans from financial institutions	241,626	89,813
Less: Current portion	(117,738)	(59,850)
Long-term loans from financial institutions - net	123,888	29,963

Movements of the long-term loans from financial institutions account for the three-month period ended 31 March 2026 are summaries below:

	(Unit: Thousand Baht)
Balance as at 1 January 2026	89,813
Additional borrowings	166,775
Repayments	(15,000)
Front end fee amortisation	38
Balance as at 31 March 2026	241,626

Long-term loans from financial institutions were secured by bank savings accounts which carried interest rate at the rate of MLR-2% to MLR-1.25% per annum (31 December 2025: MLR-2% per annum) and due to be settled by November 2027.

The loan agreements contain several covenants which, among other things, require the Company to maintain debt-to-equity ratio and debt service coverage ratio at the rate prescribed in the agreements.

As at 31 March 2026, the Company has long-term credit facilities of Baht 565 million which have not yet been drawn down (31 December 2025: Baht 732 million).

9. Segment information

The Company is organised into business units based on groups of contracts. During the current period, the Company has not changed the organisation of their reportable segments from the last annual financial statements.

(Unaudited but reviewed)

The following tables present revenue and profit information regarding the Company's operating segments for the three-month periods ended 31 March 2026 and 2025.

(Unit: Thousand Baht)

	For the three-month period ended 31 March 2026		
	System integration services	Sales and services	Total
Revenue from external customers	158,828	575,446	734,274
Segment operating profit	46,701	121,249	167,950
Other income			799
Other gains - net			1,365
Selling expenses			(16,596)
Administrative expenses			(40,365)
Finance costs			(15,596)
Profit before income tax expenses			97,557
Income tax expenses			(19,897)
Profit for the period			77,660

(Unit: Thousand Baht)

	For the three-month period ended 31 March 2025		
	System integration services	Sales and services	Total
Revenue from external customers	364,201	264,365	628,566
Segment operating profit	73,391	64,169	137,560
Other income			277
Other gains - net			343
Selling expenses			(14,478)
Administrative expenses			(32,171)
Finance costs			(11,690)
Profit before income tax expenses			79,841
Income tax expenses			(7,801)
Profit for the period			72,040

(Unaudited but reviewed)

	(Unit: Thousand Baht)	
	For the three-month periods ended 31 March	
	2026	2025
Timing of revenue recognition:		
Revenue recognised at a point in time	386,534	121,853
Revenue recognised over time	347,740	506,713
Total revenue from contracts with customers	734,274	628,566

10. Employee Joint Investment Program

The Company joined an Employee Joint Investment Program (EJIP) as per the passed resolution of Board of Directors no.12/2023 meeting of Parent's Company on 14 November 2023. The EJIP is the stock accumulating program to purchase Parent Company's shares, monthly, as a reward for employees. The program starts from 1 January 2024 to 31 December 2026, three years period. During three-month period ended 31 March 2026, the Company recognised expenses of Baht 925,898 (2025: Baht 1,740,263). Additionally, the Company paid share contributions to the program manager for Baht 1,865,048 (2025: Baht 1,972,123) and received a refund of Baht 113,154 from employees who resigned from the project (2025: Baht 9,796) in the financial information during the reporting period.

11. Commitments and contingent liabilities

11.1 Bank guarantees

As at 31 March 2026 and 31 December 2025, the Company has outstanding bank guarantees issued by banks in respect of certain performance bonds as required in the normal course of business, consist of the followings:

	(Unit: Thousand Baht)	
	31 March 2026	31 December 2025
		(Audited)
Bank guarantees for sales and hiring of work contracts	730,494	676,478
Bank guarantees for advance receipts under contract	471,021	469,028
Total	1,201,515	1,145,506

The Company has contingent liabilities in respect of letters of guarantee issued by commercial banks which were secured by pledge of right to receive deposits from saving account and fixed accounts.

11.2 Operating leases commitments

As at 31 March 2026 and 31 December 2025, the Company had commitments arising from short-term lease agreements and service agreements, with minimum future payments as follows:

(Unit: Thousand Baht)

	31 March 2026	31 December 2025
		(Audited)
Up to 1 year	9,511	2,922
Over 1 and up to 5 years	1,820	1,510
Total	11,331	4,432

12. Litigation

On 2 October 2023, the Company was sued by private companies in the Civil Court amounting to Baht 15 million for damages from the work contract. In September 2025, the Court of First Instance rendered a judgment to dismiss the case, ruling that the Company is not liable for the claimed damages. Later, the plaintiff has filed an appeal against the judgment of the Court of First Instance. Currently, the case is under consideration by the Appeal Court. Based on the assessment of the Company's management and legal advisor, it is believed that the Company has no obligation to pay such damages. Consequently, no provision for potential liability arising from this litigation has been recognised in the financial statements.

13. Events after the reporting period

On 19 March 2026, a meeting of the Board of Directors of the Company passed a resolution to approve the acquisition of Siam Deep Tech Company Limited ("SDT"). The acquired assets include 499,998 ordinary shares of SDT, with a par value of Baht 10 per share, representing 100 percent of the total issued ordinary shares of SDT, at a total purchase price of Baht 1 million. The objective of this acquisition is to support the Company's future expansion of the project business. The Company completed the payment and transfer of ownership of the shares on 1 April 2026. Consequently, the Company will commence the preparation of consolidated financial statements, incorporating the financial statements of the aforementioned subsidiary, starting from the second quarter of 2026 onwards.

On 27 April 2026, the Annual General Meeting of the Company's shareholders passed a resolution to approve the payment of dividend for 2025 of Baht 0.20 per share, or a total sum of Baht 108 million. The dividend will be paid to the shareholders on 27 May 2026.

14. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 11 May 2026.