

Silicon Craft Technology Public Company Limited  
Review report and financial information in which the equity  
method is applied 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 Silicon Craft Technology Public Company Limited

I have reviewed the accompanying financial information in which the equity method is applied of Silicon Craft Technology Public Company Limited (the Company), which comprises the statement of financial position in which the equity method is applied as at 30 September 2025, and the related statements of comprehensive income for the three-month and nine-month periods then ended, changes in shareholders' equity, and cash flows in which the equity method is applied for the nine-month periods then ended, as well as the condensed notes to the interim financial statements in which the equity method is applied. I have also reviewed the separate financial information of Silicon Craft Technology Public Company Limited for the same period (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*.

### **Other Matter**

The statement of financial position in which the equity method is applied and the separate statement of financial position of Silicon Craft Technology Public Company Limited as at 31 December 2024, presented herein as comparative information, were audited by another auditor who expressed an unmodified opinion on those statements, under her report dated 20 February 2025. The statements of financial performance and cash flows in which the equity method is applied and the separate statements of financial performance and cash flows, which comprise the statements of comprehensive income for the three-month and nine-month periods ended 30 September 2024, and the statement of changes in shareholders' equity and cash flows for the nine-month period then ended of Silicon Craft Technology Public Company Limited, presented herein as comparative information, were also reviewed by the aforementioned auditor who concluded, under her report dated 13 November 2024, 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*.

Yuchira Tuaton  
Certified Public Accountant (Thailand) No.10725

EY Office Limited  
Bangkok: 12 November 2025

**Silicon Craft Technology Public Company Limited**

**Statement of financial position**

**As at 30 September 2025**

(Unit: Thousand Baht)

Note	Financial statements in which			
	the equity method is applied		Separate financial statements	
	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	132,325	62,455	132,325	62,455
Trade and other current receivables	3 67,217	57,454	67,217	57,454
Inventories	4 383,625	544,366	383,625	544,366
Other current financial assets	5 -	10,002	-	10,002
Other current assets	33,967	11,670	33,967	11,670
<b>Total current assets</b>	<b>617,134</b>	<b>685,947</b>	<b>617,134</b>	<b>685,947</b>
<b>Non-current assets</b>				
Restricted other non-current financial assets	5 19,211	50,351	19,211	50,351
Investment in joint venture	533	540	825	825
Leashold building improvement and equipment	30,042	26,685	30,042	26,685
Right-of-use assets	11,974	6,345	11,974	6,345
Intangible assets	6 222,229	190,092	222,229	190,092
Deferred tax assets	6,713	6,129	6,713	6,129
Other non-current assets	5,959	6,945	5,959	6,945
<b>Total non-current assets</b>	<b>296,661</b>	<b>287,087</b>	<b>296,953</b>	<b>287,372</b>
<b>Total assets</b>	<b>913,795</b>	<b>973,034</b>	<b>914,087</b>	<b>973,319</b>

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

**Silicon Craft Technology Public Company Limited**

**Statement of financial position (continued)**

**As at 30 September 2025**

(Unit: Thousand Baht)

Note	Financial statements in which			
	the equity method is applied		Separate financial statements	
	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)	30 September 2025 (Unaudited but reviewed)	31 December 2024 (Audited)
<b>Liabilities and shareholders' equity</b>				
<b>Current liabilities</b>				
Short-term loans from financial institutions	7	-	100,017	-
Trade and other current payables	8	61,724	56,365	61,724
Current portion of lease liabilities		3,935	2,427	3,935
Advances from customers for goods and services		25,700	37,672	25,700
Other current provisions		227	568	227
Other current liabilities		5,939	1,610	5,939
<b>Total current liabilities</b>		<b>97,525</b>	<b>198,659</b>	<b>97,525</b>
<b>Non-current liabilities</b>				
Lease liabilities - net of current portion		7,328	3,014	7,328
Non-current provision for employee benefits		31,922	30,920	31,922
<b>Total non-current liabilities</b>		<b>39,250</b>	<b>33,934</b>	<b>39,250</b>
<b>Total liabilities</b>		<b>136,775</b>	<b>232,593</b>	<b>136,775</b>
<b>Shareholders' equity</b>				
Share capital				
Registered				
527,999,872 ordinary shares of Baht 0.5 each		<b>264,000</b>	<b>264,000</b>	<b>264,000</b>
Issued and fully paid up				
479,999,884 ordinary shares of Baht 0.5 each		<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
Share premium		<b>84,985</b>	<b>84,985</b>	<b>84,985</b>
Surplus on share-based-payments		<b>11,407</b>	<b>13,067</b>	<b>11,407</b>
Retained earnings				
Appropriated - statutory reserve		<b>31,018</b>	<b>31,018</b>	<b>31,018</b>
Unappropriated		<b>409,610</b>	<b>371,371</b>	<b>409,902</b>
<b>Total shareholders' equity</b>		<b>777,020</b>	<b>740,441</b>	<b>777,312</b>
<b>Total liabilities and shareholders' equity</b>		<b>913,795</b>	<b>973,034</b>	<b>914,087</b>
		-	-	-

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

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Directors

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(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited**  
**Statement of comprehensive income**  
**For the three-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2025	2024	2025	2024
<b>Profit or loss:</b>				
<b>Revenues</b>				
Revenues from sales and services	159,840	129,020	159,840	129,020
Costs of sales and services	(84,532)	(75,125)	(84,532)	(75,125)
<b>Gross profit</b>	<b>75,308</b>	<b>53,895</b>	<b>75,308</b>	<b>53,895</b>
Other income	146	322	146	322
Selling and distribution expenses	(7,886)	(7,682)	(7,886)	(7,682)
Administrative expenses	(55,087)	(44,905)	(55,087)	(44,905)
<b>Operating profit</b>	<b>12,481</b>	<b>1,630</b>	<b>12,481</b>	<b>1,630</b>
Finance income	195	137	195	137
Finance cost	(247)	(1,219)	(247)	(1,219)
Share of loss from investment in joint venture	(29)	(30)	-	-
<b>Profit before tax</b>	<b>12,400</b>	<b>518</b>	<b>12,429</b>	<b>548</b>
Income tax revenues	139	138	139	138
<b>Profit for the period</b>	<b>12,539</b>	<b>656</b>	<b>12,568</b>	<b>686</b>
<b>Other comprehensive income:</b>				
Other comprehensive income for the period	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>12,539</b>	<b>656</b>	<b>12,568</b>	<b>686</b>

(Unit: Baht)

<b>Basic earnings per share</b>				
Profit attributable to equity holders of the Company	<u>0.026</u>	<u>0.001</u>	<u>0.026</u>	<u>0.001</u>

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

(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited**  
**Statement of comprehensive income**  
**For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2025	2024	2025	2024
<b>Profit or loss:</b>				
<b>Revenues</b>				
Revenues from sales and services	551,523	537,046	551,523	537,046
Costs of sales and services	(305,640)	(307,156)	(305,640)	(307,156)
<b>Gross profit</b>	245,883	229,890	245,883	229,890
Other income	692	694	692	694
Selling and distribution expenses	(20,384)	(27,597)	(20,384)	(27,597)
Administrative expenses	(147,260)	(109,132)	(147,260)	(109,132)
<b>Operating profit</b>	78,931	93,855	78,931	93,855
Finance income	369	401	369	401
Finance cost	(1,317)	(4,823)	(1,317)	(4,823)
Share of loss from investment in joint venture	(7)	(242)	-	-
<b>Profit before tax</b>	77,976	89,191	77,983	89,433
Income tax revenues	583	701	583	701
<b>Profit for the period</b>	78,559	89,892	78,566	90,134
<b>Other comprehensive income:</b>				
<b>Other comprehensive income for the period</b>	-	-	-	-
<b>Total comprehensive income for the period</b>	78,559	89,892	78,566	90,134

(Unit: Baht)

**Basic earnings per share**

Profit attributable to equity holders of the Company	0.164	0.187	0.164	0.188
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The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited**  
**Statement of changes in shareholders' equity**  
**For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied					Total shareholders' equity	
	Issued and fully paid-up share capital	Share premium	Surplus on share-based-payments	Retained earnings			
				Appropriated - statutory reserve	Unappropriated		
<b>Balance as at 1 January 2024</b>	240,000	84,985	11,901	31,018	286,962	654,866	
Profit for the period	-	-	-	-	89,892	89,892	
Other comprehensive income for the period	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	89,892	89,892	
Surplus on share-based-payments	-	-	(627)	-	-	(627)	
Dividend paid (Note 10)	-	-	-	-	(16,800)	(16,800)	
<b>Balance as at 30 September 2024</b>	<b>240,000</b>	<b>84,985</b>	<b>11,274</b>	<b>31,018</b>	<b>360,054</b>	<b>727,331</b>	
<b>Balance as at 1 January 2025</b>	<b>240,000</b>	<b>84,985</b>	<b>13,067</b>	<b>31,018</b>	<b>371,371</b>	<b>740,441</b>	
Profit for the period	-	-	-	-	78,559	78,559	
Other comprehensive income for the period	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	78,559	78,559	
Surplus on share-based-payments	-	-	(1,660)	-	-	(1,660)	
Dividend paid (Note 10)	-	-	-	-	(40,320)	(40,320)	
<b>Balance as at 30 September 2025</b>	<b>240,000</b>	<b>84,985</b>	<b>11,407</b>	<b>31,018</b>	<b>409,610</b>	<b>777,020</b>	
	-	-	-	-	-	-	
	-	-	-	-	-	-	

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

(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited****Statement of changes in shareholders' equity (continued)****For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	<b>Separate financial statements</b>					<b>Total shareholders' equity</b>	
	<b>Issued and fully paid-up share capital</b>	<b>Share premium</b>	<b>Surplus on share-based-payments</b>	<b>Retained earnings</b>			
				<b>Appropriated - statutory reserve</b>	<b>Unappropriated</b>		
<b>Balance as at 1 January 2024</b>	240,000	84,985	11,901	31,018	286,962	654,866	
Profit for the period	-	-	-	-	90,134	90,134	
Other comprehensive income for the period	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	90,134	90,134	
Surplus on share-based-payments	-	-	(627)	-	-	(627)	
Dividend paid (Note 10)	-	-	-	-	(16,800)	(16,800)	
<b>Balance as at 30 September 2024</b>	<b>240,000</b>	<b>84,985</b>	<b>11,274</b>	<b>31,018</b>	<b>360,296</b>	<b>727,573</b>	
<b>Balance as at 1 January 2025</b>	240,000	84,985	13,067	31,018	371,656	740,726	
Profit for the period	-	-	-	-	78,566	78,566	
Other comprehensive income for the period	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	78,566	78,566	
Surplus on share-based-payments	-	-	(1,660)	-	-	(1,660)	
Dividend paid (Note 10)	-	-	-	-	(40,320)	(40,320)	
<b>Balance as at 30 September 2025</b>	<b>240,000</b>	<b>84,985</b>	<b>11,407</b>	<b>31,018</b>	<b>409,902</b>	<b>777,312</b>	
	-	-	-	-	-	-	
	-	-	-	-	-	-	

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

(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited****Cash flows statement****For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2025	2024	2025	2024
<b>Cash flows from operating activities</b>				
Profit before tax	77,976	89,191	77,983	89,433
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	12,958	15,572	12,958	15,572
Reversal of expected credit losses	(4)	(2)	(4)	(2)
Reduction of inventory to net realisable value	6,764	2,965	6,764	2,965
Loss (gain) on sales and write-off of leasehold building improvement, equipment and intangible assets	(53)	692	(53)	692
Impairment loss on intangible assets (reversal)	11,130	(635)	11,130	(635)
Gain on sales of investments in mutual fund	(68)	-	(68)	-
Gain on changes in fair value of derivatives	-	(302)	-	(302)
Loss on write-off other assets	-	40	-	40
Unrealised loss (gain) on exchange	(2,164)	4,433	(2,164)	4,433
Share of loss from investment in joint venture	7	242	-	-
Reversal of loss from provision for other current liabilities	(350)	(150)	(350)	(150)
Non-current provision for employee benefits	4,135	3,942	4,135	3,942
Employee Joint Investment Program (EJIP) expenses	6,477	5,694	6,477	5,694
Finance income	(369)	(401)	(369)	(401)
Finance cost	1,317	4,823	1,317	4,823
Profit from operating activities before changes in operating assets and liabilities	117,756	126,104	117,756	126,104
Operating assets (increase) decrease				
Trade and other current receivables	(8,885)	(21,173)	(8,885)	(21,173)
Inventories	153,977	119,008	153,977	119,008
Other current assets	(22,322)	2,147	(22,322)	2,147
Other non-current assets	12	(296)	12	(296)
Operating liabilities increase (decrease)				
Trade and other current payables	5,347	(118,502)	5,347	(118,502)
Advance from customers for goods and services	(11,972)	(20,873)	(11,972)	(20,873)
Other current liabilities	4,329	1,078	4,329	1,078
Cash flows from operating activities	238,242	87,493	238,242	87,493
Cash paid for long-term employee benefits	(3,574)	(2,623)	(3,574)	(2,623)
Cash paid for Employee Joint Investment Program (EJIP)	(8,137)	(6,322)	(8,137)	(6,322)
Interest received	321	225	321	225
Interest paid	(1,316)	(4,886)	(1,316)	(4,886)
Corporate income tax received	-	76	-	76
Corporate income tax paid	(30)	(46)	(30)	(46)
<b>Net cash flows from operating activities</b>	<b>225,506</b>	<b>73,917</b>	<b>225,506</b>	<b>73,917</b>

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

(Unaudited but reviewed)

**Silicon Craft Technology Public Company Limited****Cash flows statement (continued)****For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2025	2024	2025	2024
<b>Cash flows from investing activities</b>				
Proceeds from disposal of investments in mutual fund	40,070	-	40,070	-
Payments of investments in mutual fund	(30,000)	-	(30,000)	-
Acquisition of investments in joint venture	-	(825)	-	(825)
Advance payment for investment in joint venture	-	(1,175)	-	(1,175)
Acquisition of leasehold building improvements and equipment	(9,501)	(4,140)	(9,501)	(4,140)
Acquisition of intangible assets	(45,668)	(36,949)	(45,668)	(36,949)
Proceeds from sales of equipment	55	16	55	16
<b>Net cash flows used in investing activities</b>	<b>(45,044)</b>	<b>(43,073)</b>	<b>(45,044)</b>	<b>(43,073)</b>
<b>Cash flows from financing activities</b>				
Decrease in restricted other non-current financial assets	31,144	18,548	31,144	18,548
Decrease in short-term loans from financial institutions	(100,017)	(106,673)	(100,017)	(106,673)
Payment of principal portion of lease liabilities	(2,752)	(3,272)	(2,752)	(3,272)
Dividend paid	(40,311)	(16,795)	(40,311)	(16,795)
<b>Net cash flows used in financing activities</b>	<b>(111,936)</b>	<b>(108,192)</b>	<b>(111,936)</b>	<b>(108,192)</b>
Exchange differences from cash and cash equivalents	1,344	(1,721)	1,344	(1,721)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>69,870</b>	<b>(79,069)</b>	<b>69,870</b>	<b>(79,069)</b>
Cash and cash equivalents at beginning of period	62,455	133,631	62,455	133,631
<b>Cash and cash equivalents at end of period</b>	<b>132,325</b>	<b>54,562</b>	<b>132,325</b>	<b>54,562</b>

**Supplemental cash flow information**

Non-cash items consists of:

Additions to right-of-use assets under lease liabilities	8,574	5,564	8,574	5,564
Depreciation of tools and equipment used in product design and development projects	627	1,024	627	1,024
Transfer other non-current assets to leasehold building improvements and equipment	86	-	86	-
Transfer other non-current assets to intangible assets	943	3,103	943	3,103
Non-current provisions for employee benefit in portion used in product design development projects	441	338	441	338
Dividend payables	9	5	9	5

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

**Silicon Craft Technology Public Company Limited**  
**Condensed notes to interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2025**

**1. General information**

**1.1 General information of the Company**

Silicon Craft Technology Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. The Company engages in research and development to design and assign integrated circuits and embedded systems in the form of hire of production and brought into the Company in order to distribute to the customers under the Company's trademark. Its registered address is No.40, Thetsaban Rangsan Nua Road, Kwaeng Lat Yao, Khet Chatuchak, Bangkok.

**1.2 Basis for the preparation of interim financial information**

The interim financial information is prepared in accordance with Thai Accounting Standard No. 34 *Interim Financial Reporting*, with the Company present 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 information is 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. This interim financial information should therefore be read in conjunction with the latest annual financial statements.

The interim financial information in Thai language is the official statutory financial information of the Company. The interim financial information in English language has been translated from the Thai language financial information.

**1.3 Accounting policies**

The interim financial information is 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 Company's financial statements.

## 2. Related party transactions

During the period, the Company had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Company and those related parties. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

The Company had significant business transactions with related parties which are summarised below.

(Unit: Thousand Baht)

Financial statements in which the equity method is applied / Separate financial statements

	For the three-month periods ended		For the nine-month periods ended		Transfer pricing policy	
	30 September		30 September			
	2025	2024	2025	2024		

### Transactions with joint venture

Sales	-	24	51	665	Cost plus margin
Other income	137	200	537	533	Contract price

As at 30 September 2025 and 31 December 2024, the balances of the accounts between the Company and those related companies are as follows:

(Unit: Thousand Baht)

Financial statements in which the equity method is applied / Separate financial statements

	30 September	31 December
	2025	2024

(Audited)

### **Trade and other current receivables - related party (Note 3)**

Joint venture	845	458
Total	845	458
Less: Allowance for expected credit losses	-	-
Total trade and other current receivables		
- related party - net	845	458

### **Other non-current assets – advance payment for investment**

Joint venture	1,175	1,175
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Directors and management's benefits

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

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied / Separate financial statements			
	For the three-month periods		For the nine-month periods	
	ended 30 September	ended 30 September	2025	2024
	2025	2024		
Short-term employee benefits	6,608	5,853	20,414	19,591
Post-employment benefits	94	122	344	360
Employee Joint Investment Program (EJIP)	322	359	1,160	1,179
Total	<u>7,024</u>	<u>6,334</u>	<u>21,918</u>	<u>21,130</u>

**3. Trade and other current receivables**

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
(Audited)		
<u>Trade receivables - unrelated parties</u>		
Aged on the basis of due dates		
Not yet due	56,150	37,039
Past due		
Up to 3 months	8,269	18,026
Total	<u>64,419</u>	<u>55,065</u>
Less: Allowance for expected credit losses	-	-
Total trade receivables - unrelated parties - net	<u>64,419</u>	<u>55,065</u>
Total trade receivables - net	<u>64,419</u>	<u>55,065</u>
<u>Other current receivables</u>		
Interest receivables - unrelated parties	185	137
Other current receivables - related party	845	458
Other current receivables - unrelated parties	1,768	1,794
Total	<u>2,798</u>	<u>2,389</u>
Less: Allowance for expected credit losses	-	-
Total other current receivables - net	<u>2,798</u>	<u>2,389</u>
Total trade and other current receivables - net	<u>67,217</u>	<u>57,454</u>

#### 4. Inventories

	(Unit: Thousand Baht)	
	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
(Audited)		
<u>Inventories - cost</u>		
Raw materials	229,087	346,494
Work in process	177,109	213,679
Total inventories - cost	406,196	560,173
Reduce cost to net realisable value	(22,571)	(15,807)
Inventories - net	<u>383,625</u>	<u>544,366</u>

#### 5. Other financial assets

	(Unit: Thousand Baht)	
	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
(Audited)		
<u>Assets classified and measured at amortised cost</u>		
Restricted saving deposits at bank	156	155
Restricted fixed deposits at bank	19,058	50,203
Total	19,214	50,358
Less: Allowance for expected credit losses	(3)	(7)
Assets classified and measured at amortised cost - net	<u>19,211</u>	<u>50,351</u>
<u>Assets classified and measured at fair value through profit or loss</u>		
Investment in mutual fund	-	10,002
Total other financial assets	<u>19,211</u>	<u>60,353</u>
Current	-	10,002
Non-current	19,211	50,351
Total other financial assets	<u>19,211</u>	<u>50,351</u>

As at 30 September 2025 and 31 December 2024 the Company has used deposits in the total amount of Baht 19.21 million and Baht 50.36 million, respectively as guarantee against credit facilities from the said banks as described in note 7 of the condensed notes to interim financial statements.

Financial assets which is mutual fund were measured at fair value with hierarchy level 1 and there were no transfers within the fair value hierarchy during the current period.

## 6. Intangible assets

Movements of intangible assets for the nine-month period ended 30 September 2025 are summaries below:

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied / Separate financial statements			
	Product development projects			
	Computer	Accomplished	Under progress	Total
	Software			
Net book value as at 1 January 2025	6,278	7,676	176,138	190,092
Acquisition/development during the period				
- at cost	-	-	47,679	47,679
Transfer products design development project	-	2,913	(2,913)	-
Amortisation for the period	(2,011)	(1,149)	(1,252)	(4,412)
Impairment losses during the period	-	-	(11,130)	(11,130)
Net book value as at 30 September 2025	<u>4,267</u>	<u>9,440</u>	<u>208,522</u>	<u>222,229</u>

As at 30 September 2025, the Company has 30 product development projects, which 11 projects were accomplished (31 December 2024: 10 projects) and have been amortised. The other 19 projects are under progress (31 December 2024: 18 projects).

During the current period, the Company recognised an impairment loss on 3 product development projects under progress totaling Baht 11 million, due to delays in the development timeline of these projects.

## 7. Short-term loans from financial institutions

(Unit: Thousand Baht)

	Interest rate (% per annum)		Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024	30 September 2025	31 December 2024
			(Audited)	
Short-term borrowings for export to overseas	-	MMR	-	100,017
Total			-	100,017

As at 30 September 2025, the Company has available credit facilities from financial institutions totaling Baht 116 million (31 December 2024: Baht 171). These short-term loans were secured by its bank deposits as described in note 5 of the condensed notes to interim financial statements.

## 8. Trade and other current payables

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
	(Audited)	
Trade payables - unrelated parties	27,752	19,322
Other current payables - unrelated parties	2,319	3,079
Accrued bonus	23,471	24,489
Accrued commission	1,900	953
Accrued expenses	6,282	8,522
Total trade and other current payables	61,724	56,365

## 9. Segment information

The main business segment of the Company is the distribution and providing of integrated circuit design services and embedded systems in oversea geographical. In addition, revenue from domestic sales and service income had total amount is less than 10%. Therefore, the Company does not present the financial information by segment.

## 10. Dividends

Dividends	Approved by	Total dividends (Thousand Baht)	Dividend per share (Baht)
Dividend for 2025			
Dividend from 2024	Annual General Meeting of the retained earnings	40,320	0.084
Dividend for 2024			
Dividend from 2023	Annual General Meeting of the retained earnings	16,800	0.035

## 11. Commitments and contingent liabilities

### 11.1 Supply agreements commitments

The Company had commitments relating to supply agreements and other future payments as follows:

	(Unit: Thousand)	
	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
Thai Baht	17,693	17,337
US Dollar	1,537	215
Euro	2	88

### 11.2 Service agreements and operating lease commitments

The Company had future minimum payments required under non-cancellable service agreements and leases contracts that have not yet commenced and leases that have a lease term of 12 months or less at the commencement date, or are leases of low-value assets and non-cancellable service agreements as follows:

	(Unit: Thousand Baht)	
	Financial statements in which the equity method is applied / Separate financial statements	
	30 September 2025	31 December 2024
Within 1 year	5,859	2,864
Over 1 and up to 5 years	9,014	1,585
Total	14,873	4,449

## 12. Financial instruments

### Fair values of financial instruments

Since the majority of the Company's financial instruments are short-term in nature or carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statements of financial position.

## 13. Reclassifications

Certain amounts in the statement of financial position as of 31 December 2024 have been reclassified to conform to the current period's classification with no effect to previously reported total assets, total liabilities and total equity. The reclassifications are as follows:

	(Unit: Thousand Baht)	
	As at 31 December 2024	
	As Reclassified	As previously reported
Trade and other current receivables	57,454	59,627
Other current assets	11,670	9,497
Trade and other current payables	56,365	94,537
Advances from customers for goods and services	37,672	-
Other current liabilities	1,610	1,110

## 14. Approval of interim financial statements

The interim financial statements were authorised for issue by the Company's Board of Directors on 12 November 2025.