

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of directors of SiamEast Solutions Public Company Limited

I have reviewed the consolidated and separate statements of financial position as at June 30, 2026 and the consolidated and separate statements of comprehensive income for three-month and six-month period ended June 30, 2026, the consolidated and separate statements of changes in shareholders' equity, the consolidated and separate statements of cash flows for the six-month period ended June 30, 2026, and the condensed notes to the interim financial statements (interim financial information) of SiamEast Solutions Public Company Limited and its subsidiaries and of SiamEast Solutions Public Company Limited. The 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 reviews 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 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 reviews, 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".

A&A Office Company Limited

(Mr. Somchat Kalasuk)

Certified Public Accountant (Thailand) No. 9669

Bangkok

August 14, 2026

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2026

(Unit : Baht)

		Consolidated financial statements		Separate financial statements	
	Notes	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025
		(UNAUDITED)		(UNAUDITED)	
<u>ASSETS</u>					
Current Assets					
Cash and cash equivalents		115,576,857.92	105,205,607.38	80,636,779.70	45,848,390.36
Trade and other current receivables	4	68,248,427.34	118,993,477.03	60,369,475.39	107,520,698.10
Inventories		66,237,555.57	56,034,432.34	31,525,019.96	28,746,834.79
Current tax assets		2,026,990.53	134,126.45	1,648,950.39	134,126.45
Derivative assets	10	55,427.52	-	52,315.15	-
Other current financial assets		5,153,019.30	4,809,099.22	-	-
Total current assets		257,298,278.18	285,176,742.42	174,232,540.59	182,250,049.70
Non-Current Assets					
Restricted deposits with financial institution		3,860,000.00	3,860,000.00	3,800,000.00	3,800,000.00
Other non-current financial assets		-	3,394,000.00	-	-
Investments in subsidiaries	5	-	-	274,100,957.54	274,100,957.54
Investments in associates	6	248,176,440.33	245,933,098.28	232,355,448.00	229,449,235.00
Property, plant and equipment	7	31,193,741.87	32,243,088.26	6,930,941.82	7,519,582.04
Right-of-use assets	8	29,791,747.97	31,596,460.99	29,791,747.97	31,596,460.99
Intangible assets		15,347.06	25,231.55	15,339.06	25,223.55
Deferred tax assets		9,103,479.06	9,118,766.18	6,005,831.44	6,032,026.60
Other non-current assets		1,490,769.76	1,840,453.62	1,232,390.27	1,582,074.13
Total non-current assets		323,631,526.05	328,011,098.88	554,232,656.10	554,105,559.85
Total assets		580,929,804.23	613,187,841.30	728,465,196.69	736,355,609.55

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2026

(Unit : Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025
		(UNAUDITED)		(UNAUDITED)	
<u>LIABILITIES AND SHAREHOLDERS' EQUITY</u>					
Current liabilities					
Trade and other current payables		80,326,963.48	97,750,530.12	71,071,973.28	87,399,041.96
Current portion of leases liabilities		1,423,794.34	1,826,404.65	1,423,794.34	1,497,972.82
Corporate income tax payable		26,784.17	3,529,394.17	-	-
Current provisions for employee benefits		144,980.76	119,566.22	144,980.76	119,566.22
Derivative liabilities	10	-	37,331.82	-	-
Total current liabilities		81,922,522.75	103,263,226.98	72,640,748.38	89,016,581.00
Non-current liabilities					
Lease liabilities		7,909,944.34	8,572,165.50	7,909,944.34	8,572,165.50
Non-current provisions for employee benefits		17,285,335.21	17,636,750.04	11,155,047.93	11,760,128.66
Total non-current liabilities		25,195,279.55	26,208,915.54	19,064,992.27	20,332,294.16
Total liabilities		107,117,802.30	129,472,142.52	91,705,740.65	109,348,875.16
Shareholders' equity					
Share capital					
Authorized share capital					
679,450,333 ordinary shares of Baht 0.50 each		339,725,166.50	339,725,166.50	339,725,166.50	339,725,166.50
Issued and paid-up share capital					
679,450,333 ordinary shares of Baht 0.50 each		339,725,166.50	339,725,166.50	339,725,166.50	339,725,166.50
Share premium					
Premium on ordinary shares		121,004,165.08	121,004,165.08	121,004,165.08	121,004,165.08
Retained earnings					
Appropriated					
Legal reserve		17,400,000.00	17,400,000.00	17,400,000.00	17,400,000.00
Unappropriated		237,479,077.98	246,645,207.91	158,630,124.46	148,877,402.81
Other components of shareholders' equity		(249,105,546.69)	(249,105,546.69)	-	-
Total shareholders' equity of parent company		466,502,862.87	475,668,992.80	636,759,456.04	627,006,734.39
Non-controlling interests		7,309,139.06	8,046,705.98	-	-
Total shareholders' equity		473,812,001.93	483,715,698.78	636,759,456.04	627,006,734.39
Total liabilities and shareholder's equity		580,929,804.23	613,187,841.30	728,465,196.69	736,355,609.55

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME (UNAUDITED)

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

(Unit : Baht)

Notes	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenue from sales and services	98,227,968.80	154,718,631.20	86,365,319.58	121,835,627.89
Cost of sales and services	(80,344,880.94)	(118,088,424.89)	(69,748,292.92)	(97,146,734.47)
Gross profit	17,883,087.86	36,630,206.31	16,617,026.66	24,688,893.42
Dividend income	-	-	19,271,001.65	17,199,980.00
Other income	1,039,495.78	1,244,176.23	438,316.35	720,486.54
Distribution costs	(11,432,040.66)	(10,659,713.07)	(10,090,273.21)	(9,024,984.32)
Administrative expenses	(15,357,417.84)	(20,593,630.64)	(13,305,796.31)	(14,216,715.21)
Operating profit (loss)	(7,866,874.86)	6,621,038.83	12,930,275.14	19,367,660.43
Financial income	340,804.71	315,094.58	143,782.54	207,177.93
Financial costs	(120,257.87)	(122,259.28)	(116,421.18)	(113,857.72)
Share of profit of associates accounted for using the equity method	7,007,001.21	2,978,430.38	-	-
Profit (loss) before income tax (expense)	(639,326.81)	9,792,304.51	12,957,636.50	19,460,980.64
Tax (expense) income	1,364,969.34	(1,950,158.67)	1,166,524.98	(297,614.93)
Profit for the period	725,642.53	7,842,145.84	14,124,161.48	19,163,365.71
Other comprehensive income				
Items that will not be subsequently reclassified to profit or loss :				
Profit (loss) from measuring new employee benefits	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Total items that will not be reclassified to profit or loss	-	-	-	-
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	725,642.53	7,842,145.84	14,124,161.48	19,163,365.71
Profit (loss) attributable to:				
- Owner of the parent	808,668.20	7,618,841.22	14,124,161.48	19,163,365.71
- Non-controlling interests	(83,025.67)	223,304.62	-	-
	725,642.53	7,842,145.84	14,124,161.48	19,163,365.71
Total comprehensive income (expense) attributable to:				
- Owner of the parent	808,668.20	7,618,841.22	14,124,161.48	19,163,365.71
- Non-controlling interests	(83,025.67)	223,304.62	-	-
	725,642.53	7,842,145.84	14,124,161.48	19,163,365.71
Earnings per share				
Basic earnings per share	0.0012	0.0112	0.0208	0.0282
Weighted average number of common shares (share)	679,450,333	679,450,333	679,450,333	679,450,333

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME (UNAUDITED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

(Unit : Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Revenue from sales and services	11	218,334,807.84	256,186,276.47	192,386,083.38	199,698,984.81
Cost of sales and services		(170,678,757.60)	(189,992,720.40)	(150,935,510.77)	(155,032,831.68)
Gross profit		47,656,050.24	66,193,556.07	41,450,572.61	44,666,153.13
Dividend income		-	-	28,499,251.65	21,814,105.00
Other income		1,514,381.21	2,128,744.24	508,856.36	1,300,305.66
Distribution costs		(21,751,827.77)	(20,129,910.60)	(18,779,032.45)	(16,833,879.87)
Administrative expenses		(32,614,048.28)	(36,130,476.44)	(25,255,844.38)	(27,525,945.37)
Operating profit (loss)		(5,195,444.60)	12,061,913.27	26,423,803.79	23,420,738.55
Financial income		400,431.53	669,679.02	179,706.73	480,420.98
Financial cost		(244,130.62)	(245,806.69)	(235,834.45)	(227,728.22)
Share of profit of associates accounted for using the equity method		12,637,177.85	5,472,801.80	-	-
Profit before income tax (expense)		7,598,034.16	17,958,587.40	26,367,676.07	23,673,431.31
Tax (expense) income		119,188.88	(3,023,640.16)	234,215.47	(186,660.62)
Profit for the period		7,717,223.04	14,934,947.24	26,601,891.54	23,486,770.69
Other comprehensive income					
Items that will not be subsequently reclassified to profit or loss :					
Profit (loss) from measuring new employee benefits		1,438,030.13	-	1,438,030.13	-
Income tax relating to items that will not be reclassified to profit or loss for the year		(287,606.03)	-	(287,606.03)	-
Total items that will not be reclassified to profit or loss		1,150,424.10	-	1,150,424.10	-
Other comprehensive income for the period, net of tax		1,150,424.10	-	1,150,424.10	-
Total comprehensive income for the period		8,867,647.14	14,934,947.24	27,752,315.64	23,486,770.69
Profit attributable to:					
- Owner of the parent		7,683,039.96	14,335,621.37	26,601,891.54	23,486,770.69
- Non-controlling interests		34,183.08	599,325.87	-	-
		7,717,223.04	14,934,947.24	26,601,891.54	23,486,770.69
Total comprehensive income attributable to:					
- Owner of the parent		8,833,464.06	14,335,621.37	27,752,315.64	23,486,770.69
- Non-controlling interests		34,183.08	599,325.87	-	-
		8,867,647.14	14,934,947.24	27,752,315.64	23,486,770.69
Earnings per share					
Basic earnings per share		0.0113	0.0211	0.0392	0.0346
Weighted average number of common shares		679,450,333	679,450,333	679,450,333	679,450,333

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (UNAUDITED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

(Unit : Baht)

		Attributable to equity holders of the parent company									
		Other components of shareholders' equity									
		Retained earnings		Profit (loss) from		Difference arising		Total		Total	
				re-measurement		from business		Other components		shareholders'	
		Appropriated		of defined		combination		of shareholders'		equity of	
		Legal reserve		employee benefits		under common control		equity		Parent Company	
		Unappropriated								Non-controlling	
										interests	
										Total	
Consolidated statements	Notes	Issued and paid-up share capital	Premium on ordinary shares	Legal reserve	Unappropriated	employee benefits	under common control	Other components of shareholders' equity	Parent Company	Non-controlling interests	Total
Balance as at January 1, 2026		339,725,166.50	121,004,165.08	17,400,000.00	246,645,207.91	-	(249,105,546.69)	(249,105,546.69)	475,668,992.80	8,046,705.98	483,715,698.78
Change in shareholders'equity for the period:-											
Dividends are paid in cash	9	-	-	-	(17,999,593.99)	-	-	-	(17,999,593.99)	(771,750.00)	(18,771,343.99)
Transferred to retained earnings		-	-	-	1,150,424.10	(1,150,424.10)	-	(1,150,424.10)	-	-	-
Comprehensive income for the period		-	-	-	7,683,039.96	1,150,424.10	-	1,150,424.10	8,833,464.06	34,183.08	8,867,647.14
Total comprehensive income for the period		-	-	-	8,833,464.06	-	-	-	8,833,464.06	34,183.08	8,867,647.14
Balance as at June 30, 2026		339,725,166.50	121,004,165.08	17,400,000.00	237,479,077.98	-	(249,105,546.69)	(249,105,546.69)	466,502,862.87	7,309,139.06	473,812,001.93
Balance as at January 1, 2025		339,725,166.50	121,004,165.08	16,003,055.54	225,799,662.88	-	(249,105,546.69)	(249,105,546.69)	453,426,503.31	7,021,368.72	460,447,872.03
Change in shareholders'equity for the period:-											
Dividends are paid in cash		-	-	-	(17,999,583.54)	-	-	-	(17,999,583.54)	(385,875.00)	(18,385,458.54)
Legal reserve		-	-	6,944.46	(6,944.46)	-	-	-	-	-	-
Comprehensive income for the period		-	-	-	14,335,621.37	-	-	-	14,335,621.37	599,325.87	14,934,947.24
Total comprehensive income for the period		-	-	-	14,335,621.37	-	-	-	14,335,621.37	599,325.87	14,934,947.24
Balance as at June 30, 2025		339,725,166.50	121,004,165.08	16,010,000.00	222,128,756.25	-	(249,105,546.69)	(249,105,546.69)	449,762,541.14	7,234,819.59	456,997,360.73

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Signed Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
SEPARATE STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (UNAUDITED)
FOR THE SIX-PERIOD ENDED JUNE 30, 2026

(Unit : Baht)

Separate statements	Notes						Total
		Issued and paid-up share capital	Premium on ordinary shares	Retained earnings		Other components of shareholders' equity	
				Appropriated Legal reserve	Unappropriated	Other comprehensive income	
						Profit (loss) from re-measurement of defined employee benefits	
Balance as at January 1, 2026		339,725,166.50	121,004,165.08	17,400,000.00	148,877,402.81	-	627,006,734.39
Change in shareholders' equity for the period:-							
Dividends are paid in cash	9	-	-	-	(17,999,593.99)	-	(17,999,593.99)
Comprehensive income for the period		-	-	-	1,150,424.10	(1,150,424.10)	-
Profit for the period		-	-	-	26,601,891.54	1,150,424.10	27,752,315.64
Total comprehensive income for the period		-	-	-	27,752,315.64	-	27,752,315.64
Balance as at June 30, 2026		339,725,166.50	121,004,165.08	17,400,000.00	158,630,124.46	-	636,759,456.04
Balance as at January 1, 2025		339,725,166.50	121,004,165.08	16,003,055.54	141,716,622.73	-	618,449,009.85
Change in shareholders' equity for the period:-							-
Dividends are paid in cash		-	-	-	(17,999,583.54)	-	(17,999,583.54)
Legal reserve		-	-	6,944.46	(6,944.46)	-	-
Comprehensive income for the period		-	-	-	23,486,770.69	-	23,486,770.69
Total comprehensive income for the period		-	-	-	23,486,770.69	-	23,486,770.69
Balance as at June 30, 2025		339,725,166.50	121,004,165.08	16,010,000.00	147,196,865.42	-	623,936,197.00

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF CASH FLOWS (UNAUDITED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30,2026

(Unit : Baht)

		Consolidated financial statements		Separate financial statements	
	Notes	2026	2025	2026	2025
Cash flows from operating activities:					
Profit before income tax		7,598,034.16	17,958,587.40	26,367,676.07	23,673,431.31
Adjustments to reconcile profit before income (expenses) tax					
for cash received (paid) from operation activities.					
Depreciation - fixed assets		1,471,540.30	1,421,099.30	628,060.22	656,940.47
Depreciation - right-of-use assets		1,804,713.02	1,586,075.28	1,804,713.02	1,586,075.28
Amortization - intangible assets		9,884.49	113,498.30	9,884.49	76,675.57
Loss on write-off fixed assets		-	21,327.00	-	-
Expected credit loss (reversal)		79,980.08	3,048,747.80	189,633.10	(736,428.50)
Loss in devaluation of inventories (reversal)		138,512.40	(190,936.98)	138,512.40	(190,936.98)
Profit on disposal of property, plant and equipment		-	(174,763.36)	-	(174,763.36)
Loss on impairment of other non-current financial assets		3,394,000.00	-	-	-
Share of profit of associates accounted for using the equity method		(12,637,177.85)	(5,472,801.80)	-	-
Non-current provision for employee benefits		1,112,029.84	1,081,882.35	858,363.94	815,700.09
Unrealized (gain) loss on exchange rate		21,698.80	(94,531.25)	39,923.71	(7,707.03)
Gain from fair value adjustments of derivative instruments		(92,759.34)	(200,945.92)	(52,315.15)	(51,948.05)
Financial income		(400,431.53)	(669,679.02)	(179,706.73)	(480,420.98)
Dividend income		-	-	(28,499,251.65)	(21,814,105.00)
Financial cost		244,130.62	245,806.69	235,834.45	227,728.22
Profit from operation activities before change in operating assets					
and liabilities		2,744,154.99	18,673,365.79	1,541,327.87	3,580,241.04
(Increase) decrease on change in operating assets components.					
Trade and other current receivables		50,693,713.02	(26,061,789.43)	46,957,339.96	(14,402,946.70)
Inventories		(10,522,977.25)	5,399,434.87	(2,916,697.57)	2,214,403.15
Other non-current assets		483,810.31	(20,777.79)	483,810.31	(20,777.79)
Increase (decrease) on change in operating liabilities components.					
Trade and other current payables		(17,451,287.36)	14,892,416.65	(16,371,512.39)	13,863,183.22

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CASH FLOWS (UNAUDITED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30,2026
(Unit : Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Cash received (paid) from operating activities		25,947,413.71	12,882,650.09	29,694,268.18	5,234,102.92
Cash received interest		373,290.04	672,711.18	183,956.38	482,997.75
Cash paid interest		(244,130.62)	(245,806.69)	(235,834.45)	(227,728.22)
Cash paid non-current provisions for employee benefits		-	(251,693.97)	-	-
Corporate income tax paid		(5,682,730.56)	(3,387,211.45)	(1,676,145.79)	(1,204,117.18)
Net cash provided by operating activities		20,393,842.57	9,670,649.16	27,966,244.32	4,285,255.27
Cash Flows from investing activities:					
(Increase) Decrease in other current financial assets		(343,920.08)	966,343.38	-	1,014,888.00
Decrease in restricted deposits with financial institution		-	(632.64)	-	-
Cash paid for purchase property, plant and equipment		(236,332.29)	(489,064.82)	(34,900.00)	(404,402.80)
Cash received an property, plant and equipment sales		-	174,766.36	-	174,766.36
Cash paid for investments in associate		(9,182,667.00)	(5,298,225.00)	(2,906,213.00)	(5,298,225.00)
Cash paid for purchase right-of-use assets.		-	(335,942.77)	-	(335,942.77)
Dividend income		19,576,502.80	17,199,980.00	28,499,251.65	21,814,105.00
Net cash provided by investing activities		9,813,583.43	12,217,224.51	25,558,138.65	16,965,188.79
Cash flows from financing activities:					
Cash paid for the principal portion of lease liabilities		(1,064,831.47)	(593,183.83)	(736,399.64)	(422,034.30)
Cash paid for dividend		(18,771,343.99)	(18,385,458.54)	(17,999,593.99)	(17,999,583.54)
Net cash used in financing activities		(19,836,175.46)	(18,978,642.37)	(18,735,993.63)	(18,421,617.84)
Net increase in cash and cash equivalents-net		10,371,250.54	2,909,231.30	34,788,389.34	2,828,826.22
Cash and cash equivalents at the beginning of the period		105,205,607.38	94,963,318.10	45,848,390.36	67,403,682.31
Cash and cash equivalents at the end of the period		115,576,857.92	97,872,549.40	80,636,779.70	70,232,508.53

Notes to financial statements are an integral part of these financial statements.

(Signed).....Authorized Director

(Miss Orasa Vimolchalao)

(Signed).....Authorized Director

(Miss Nitkamon Wongpipat)

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 (UNAUDITED)

1. General information

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED is a listed company in the Stock Exchange of Thailand under the Thai law on March 18, 2016 with registration No. 0107559000061. The company is located at 15/1, Rayong Highway No. 3191, Huai Pong Sub-district, Mueang Rayong District, Rayong. The company and its subsidiaries are distribution industrial equipment and providing system installation service.

2. Basis of interim financial information preparation and accounting policies

This interim financial information are prepared in accordance with Thai Generally Accepted Accounting Principles under the Accounting Act B.E. 2543 (or 2000), being those Thai Accounting Standards issued under the Account Profession Act B.E. 2547 (or 2004), and the financial reporting requirements of Capital Market Supervisory Board. The primary financial statements (i.e. statement of financial position, statement of comprehensive income, statement of changes in shareholders' equity and statement of cash flows) are prepared in the full format as required by Capital Market Supervisory Board. The notes to the financial statements is prepared in a condensed format according to Thai Accounting Standard 34 "Interim Financial Reporting" and additional notes are presented as required by Capital Market Supervisory Board under the Securities and Exchange Act B.E. 2535 (or 1992).

The interim financial information are prepared to provide an update on the financial statements for the year ended December 31, 2025. They focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial information should be read in conjunction with the financial statements for the year ended December 31, 2025.

The interim financial information are presented in Thai Baht, which is the Group's functional currency,

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

Preparation of interim financial information in conformity with TFRS requires management to make various judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The interim financial information issued for Thai reporting purposes are prepared in the Thai language. This English translation of the financial statements has been prepared for the convenience of readers not conversant with the Thai language.

New standards and interpretations effective in current period

The Federation of Accounting Profession (TFAC) has revised some following financial reporting standards to apply to the financial statements having an accounting period beginning on or after January 1, 2026.

In addition, The Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

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TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in the statement of profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

Consequential amendments arising from the issuance of TFRS 18 Presentation and Disclosure in Financial Statements - Amendments to TAS 7 Statement of Cash Flows

The amendments have been made to align with TFRS 18 that introduces consequential amendments to this standard which require entities to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also introduce new requirements for the classification of interest and dividend cash flows in the statement of cash flows.

The management of the Company is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

The Group has adopted such financial reporting standards to the financial statements on the current period. The management believes that they don't have any significant impact on the financial statements for the current period

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3. Business transactions with related parties and person

Relationships with subsidiaries related parties have no material changes in relationships. There is no material changes in pricing policies during for the six-month period ended June 30, 2026 and 2025 is as follows:-

3.1 Inter-assets and liabilities are as follows

<u>Type of items</u>	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>As at</u>		<u>As at</u>	
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Inter-assets				
Trade receivables				
Subsidiaries				
Kessel (Thailand) Co.,Ltd.	-	-	-	24,299.70
Associated				
Utility Business Alliance Public Co.,Ltd.	-	560,292.66	-	560,292.66
Related companies				
Vimolchalao Co., Ltd.	-	48,899.00	-	48,899.00
	-	609,191.66	-	633,491.36
Other receivables				
Subsidiaries				
OKS Group Holding Co., Ltd.	-	-	13,121.13	47,802.92
	-	-	13,121.13	47,802.92
Inter-liabilities				
Other current payables				
Subsidiaries				
Kessel (Thailand) Co.,Ltd.	-	-	21,400.00	21,400.00
Related companies				
PPM Engineering Co.,Ltd.	118,546.17	118,266.67	118,546.17	118,266.67
Orb Plus Co., Ltd.	978,087.00	986,807.50	945,987.00	954,707.50
	1,096,633.17	1,105,074.17	1,085,933.17	1,094,374.17

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<u>Type of items</u>	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>As at</u>		<u>As at</u>	
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Lease liabilities				
Related parties				
Mr. Krik Leekasem	6,500,871.87	6,662,377.62	6,500,871.87	6,662,377.62

3.2 Inter-revenues and expenses are as follows

<u>Type of items</u>	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Revenue from sale and service				
Associated				
Utility Business Alliance Public Co.,Ltd.	151,345.00	126,280.00	151,345.00	126,280.00
Total	151,345.00	126,280.00	151,345.00	126,280.00
Dividend				
Subsidiaries				
Kessel (Thailand) Co.,Ltd.	-	-	9,228,250.00	4,614,125.00
Associated				
Utility Business Alliance Public Co.,Ltd.			19,271,001.65	17,199,980.00
Total	-	-	28,499,251.65	21,814,105.00
Rent and service				
Subsidiaries				
Kessel (Thailand) Co.,Ltd.	-	-	60,000.00	60,000.00
Other related parties				
PPM Engineering Co.,Ltd.	1,090,320.00	1,056,000.00	1,050,000.00	1,056,000.00
Total	1,090,320.00	1,056,000.00	1,110,000.00	1,116,000.00
Depreciation of right of use asset				
Related parties				
Mr.Krik Leekasem	210,156.61	210,156.61	210,156.61	210,156.61
Total	210,156.61	210,156.61	210,156.61	210,156.61

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(Unit : Baht)

<u>Type of items</u>	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Other expenses				
Related parties				
Orb Plus Co., Ltd.	2,747,450.00	-	2,657,450.00	-
PPM Engineering Co.,Ltd.	43,764.18	40,115.06	43,764.18	40,115.06
Total	<u>2,791,214.18</u>	<u>40,115.06</u>	<u>2,701,214.18</u>	<u>40,115.06</u>
Interest expenses				
Related parties				
Mr. Krik Leekasem	197,864.25	207,246.88	197,864.25	207,246.88
Total	<u>197,864.25</u>	<u>207,246.88</u>	<u>197,864.25</u>	<u>207,246.88</u>

3.3 Management benefit expenses

(Unit : Baht)

<u>Type of items</u>	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Current employment benefits	14,872,954.22	15,363,757.56	10,159,428.79	11,397,980.30
Post-employment benefits	419,564.71	488,020.02	290,205.50	344,346.52
	15,292,518.93	15,851,777.58	10,449,634.29	11,742,326.82

3.4 Obligations

The Company had contingent liabilities for guaranteed bank credit facilities, LC, TR, promissory note, letter of guarantee and forward contract amounting to Baht 40 million (December 31, 2025 : amounting to Baht 40 million)

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4. Trade and other current receivables

Consisted of :-

	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>As at</u>		<u>As at</u>	
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Cheque receives	44,137.50	216,963.46	44,137.50	180,459.46
Trade receivable				
Related parties	-	609,191.66	-	633,491.36
Others	74,638,115.84	120,520,451.67	56,770,212.03	96,814,848.75
<u>Less</u> Allowance for expected credit loss	(16,196,778.77)	(16,116,798.69)	(3,288,856.93)	(3,099,223.83)
Net	58,485,474.57	105,229,808.10	53,525,492.60	94,529,575.74
Other current receivables				
Other receivables				
Related parties	-	-	13,121.13	47,802.92
Others	1,201,155.22	2,020,595.39	1,013,776.21	1,391,470.92
Prepaid expenses				
Others	1,307,988.99	667,215.77	948,850.77	475,990.75
Accrued revenue				
Others	385,882.90	1,050,050.06	385,882.90	1,050,050.06
Retention				
Others	382,298.46	296,198.46	382,298.46	296,198.46
Deposit				
Others	6,698,925.66	9,942,907.71	4,313,351.78	9,942,907.71
Total other current receivables	9,976,251.23	13,976,967.39	7,057,281.25	13,204,420.82
<u>Less</u> Allowance for expected credit loss	(213,298.46)	(213,298.46)	(213,298.46)	(213,298.46)
Net	9,762,952.77	13,763,668.93	6,843,982.79	12,991,122.36
Total trade and other current receivables	68,248,427.34	118,993,477.03	60,369,475.39	107,520,698.10

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As at June 30, 2026 and December 31, 2025 Aging analysis for trade receivable and cheque received were as follows :

	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>As at</u>		<u>As at</u>	
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Not yet due	50,180,876.42	93,503,947.61	44,725,773.57	85,179,029.90
Overdue 30-90 day	6,793,757.09	9,597,082.64	6,613,944.82	6,437,181.82
Overdue 91-180 day	-	5,395,569.52	-	5,272,393.26
Overdue 181-365 day	4,857,612.81	12,299,456.35	4,734,436.55	540,194.59
Overdue over 365 days	12,850,007.02	550,550.67	740,194.59	200,000.00
Total	74,682,253.34	121,346,606.79	56,814,349.53	97,628,799.57
<u>Less</u> Allowance for expected credit loss	(16,196,778.77)	(16,116,798.69)	(3,288,856.93)	(3,099,223.83)
Account receivables - Net	58,485,474.57	105,229,808.10	53,525,492.60	94,529,575.74

The normal credit terms for the customer of the group are approximate 30 - 90 days.

The movement of allowance for expected credit loss of trade receivable for six-month period ended June 30, 2026 is as follows :

	<u>Consolidated</u>		<u>Separate</u>	
	<u>financial statement</u>		<u>financial statement</u>	
Opening balance	16,116,798.69		3,099,223.83	
Additional during the period	384,651.28		384,651.28	
Reverse during the period	(304,671.20)		(195,018.18)	
Ending balance	16,196,778.77		3,288,856.93	

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 (UNAUDITED)

The movement of allowance for expected credit loss of other current receivables for six-month period ended June 30, 2026 is as follows :

	(Unit : Baht)	
	<u>Consolidated</u> <u>financial statement</u>	<u>Separate</u> <u>financial statement</u>
Opening balance	213,298.46	213,298.46
Additional during the period	-	-
Reverse during the period	-	-
Ending balance	<u>213,298.46</u>	<u>213,298.46</u>

5. Investment in subsidiaries

As at June 30, 2026 and December 31, 2025 investment in subsidiaries consisted of :

<u>Company's names</u>	<u>Paid-up share capital</u>		<u>Percentage of share (%)</u>		<u>Separate financial statement</u> <u>Cost method</u>		<u>Accumulated allowance for</u> <u>impairment (Baht)</u>		<u>Net</u> <u>(Baht)</u>	
	<u>(Baht)</u>				<u>(Baht)</u>					
	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025
Kessel (Thailand) Co.,Ltd	8,000,000	8,000,000	92.28	92.28	264,101,257.54	264,101,257.54	-	-	264,101,257.54	264,101,257.54
OKS Group Holding Co.,Ltd.	10,000,000	10,000,000	99.99	99.99	9,999,700.00	9,999,700.00	-	-	9,999,700.00	9,999,700.00
Total					<u>274,100,957.54</u>	<u>274,100,957.54</u>	<u>-</u>	<u>-</u>	<u>274,100,957.54</u>	<u>274,100,957.54</u>

6. Investment in associated

As at June 30, 2026 and December 31, 2025 investment in Associated company consisted of :

<u>Company name</u>	<u>Type of company</u>	<u>Registered In the country</u>	<u>Paid-up capital (Baht)</u>		<u>Investment proportion</u> <u>(%)</u>		<u>Cost basis (Baht)</u>		<u>Equity method (Baht)</u>	
			June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025
Utility Business Alliance Public Co.,Ltd.	Providing engineering technical service and others	Thailand	300,000,000	300,000,000	34.04*	32.52	232,305,448.00	229,399,235.00	248,144,182.67	245,900,840.62
Lumi Solar Co., Ltd.	Electricity production and transmission	Thailand	250,000	250,000	20.00	20.00	50,000.00	50,000.00	32,257.66	32,257.66
							<u>232,355,448.00</u>	<u>229,449,235.00</u>	<u>248,176,440.33</u>	<u>245,933,098.28</u>

*The 34.04% interest is held directly by SiamEast solutions public company limited at 33.03% and indirectly through a subsidiary (OKS group holding Co.,Ltd) at 1.01%.

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The movement of Investment in associated company for the six-month period ended June 30, 2026 are as follows :-

	(Unit : Baht)
	Consolidated
	financial statement
	Separate
	financial statement
Opening balance - Net	245,933,098.28
Plus purchase	9,182,667.00
Plus share of profit – SiamEast Solutions Public Co., Ltd.	12,491,889.88
share of profit - OKS Group Holding Co.,Ltd.	145,287.97
Less dividend received - SiamEast Solutions Public Co., Ltd.	(19,271,001.65)
dividend received - OKS Group Holding Co.,Ltd.	(305,501.15)
Ending balance - Net	248,176,440.33
	229,449,235.00
	2,906,213.00
	-
	-
	-
	-
	232,355,448.00

The financial statement for the six-month period ended June 30,2026 used for the equity method has been reviewed by other auditors.

Purchasing investments

SiamEast Solutions Public Co., Ltd.

According to the Board of Directors' Meeting No. 4/ 2025, the meeting passed a resolution to approve the additional acquisition of shares in Utility Business Alliance Public Co., Ltd. (UBA) at a purchase price not exceeding Baht 1 per share, within the original total credit limit of Baht 40 million.

For the period ended June 30, 2026, the Company purchased 3,054,200 shares in Utility Business Alliance Public Co., Ltd., totaling Baht 2,906,213.00.

OKS Group Holding Co.,Ltd. is a subsidiary company

As at June 30, 2026, the Company purchased 6,065,100 shares in Utility Business Alliance Public Co., Ltd., totaling Baht 6,276,454.00.

Dividend

According to the resolution of the 2026 Annual General Meeting of Shareholders on April 23, 2026 of the associated company. Approved to pay dividends at the rate of 0.09725 baht per share for 600,000,000 shares, totalling 58.35 million baht, with dividend payment scheduled for May 20, 2026.

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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7. Property, plant and equipment

The movement of property, plant and equipment for the six-month period ended June 30, 2026 are as follows:

	(Unit : Baht)	
	<u>Consolidated</u>	<u>Separate</u>
	<u>financial statement</u>	<u>financial statement</u>
Opening balance	32,243,088.26	7,519,582.04
Purchase	240,852.29	39,420.00
Transfer In	181,341.62	-
Write-off / Disposal	-	-
Depreciation for the period	(1,471,540.30)	(628,060.22)
Ending balance	<u>31,193,741.87</u>	<u>6,930,941.82</u>

8. Right-of-use assets

The movement of right-of-use assets for the six-month period ended June 30, 2026 are as follows: -

	(Unit : Baht)	
	<u>Consolidated</u>	<u>Separate</u>
	<u>financial statement</u>	<u>financial statement</u>
Opening balance	31,596,460.99	31,596,460.99
Purchase assets	-	-
Depreciation for the period	(1,804,713.02)	(1,804,713.02)
Ending balance	<u>29,791,747.97</u>	<u>29,791,747.97</u>

9. Dividend Paid

According to the resolution of the 2026 Annual General Meeting of Shareholders on April 29, 2026 of the associated company. Approved to pay dividends from the Company's operating for the year ended December 31, 2025, with dividend payment was approved to be paid in cash at the rate of Baht 0.026493 per share for 679,450,333 shares, totalling not exceeding Baht 18,000,677.67, with dividend payment for the Company's shareholders scheduled for May 25, 2026.

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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10. Fair-value measurement

Financial assets and financial liabilities of the Group measured the fair value in the statement of financial position are as follows:-

(Unit : Baht)

List of Assets (Liabilities)	<u>Consolidated</u>	<u>Separate financial</u>	Fair value hierarchy	Valuation techniques
	<u>financial statement</u>	<u>statement</u>		
	Fair Value June 30,2026			
Foreign currency forward contract as asset (liabilities)	55,427.52	52,315.15	Level 2	The value declared by the financial institution.

(Unit : Baht)

List of Assets (Liabilities)	<u>Consolidated</u>	<u>Separate financial</u>	Fair value hierarchy	Valuation techniques
	<u>financial statement</u>	<u>statement</u>		
	Fair Value December 31, 2025			
Foreign currency forward contract as asset (liabilities)	(37,331.82)	-	Level 2	The value declared by the financial institution.

As at June 30, 2026, the Group has entered into the forward foreign currency contracts in amount of USD 65,731.67 which holds the contract life not exceeding one year.

11. Operating segments

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

The Group operates in two operating segments, comprising the sale of goods and the provision of services, and operates in a single geographical area, namely Thailand. Accordingly, all revenues and profits presented in the financial statements relate to the aforementioned business and geographical segments.

For the six-month period ended June 30, 2026. The group had no revenue from sale of goods and services to a major customer for at least 10% of revenue (June 30, 2025: none)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 (UNAUDITED)

Operating segment

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(Unit : Baht)

	Seperated financial statement For six-month period as at June 30 Operating segment											
	Technology Business and		Piping Process Management		Innovative materials business		Service business		Utilities business and power		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Income classified by obligation to be performed by												
- completed at any point in time	66,601,476.94	55,440,100.86	10,380,449.02	28,180,070.50	63,342,777.95	60,040,898.04	25,145,230.05	22,728,370.47	536,930.04	25,830,629.92	166,006,864.00	192,220,069.79
- completed over a period of time	5,653,193.86	3,065,878.54	13,116,100.73	1,245,322.78	1,008,000.00	9,367.11	6,491,945.55	3,061,411.24	109,979.24	96,935.35	26,379,219.38	7,478,915.02
Total	72,254,670.80	58,505,979.40	23,496,549.75	29,425,393.28	64,350,777.95	60,050,265.15	31,637,175.60	25,789,781.71	646,909.28	25,927,565.27	192,386,083.38	199,698,984.81
Cost of sales and service	(54,613,598.05)	(44,795,730.71)	(16,575,796.72)	(20,979,696.79)	(51,781,063.06)	(48,568,562.45)	(27,513,031.40)	(19,587,396.94)	(452,021.54)	(21,101,444.79)	(150,935,510.77)	(155,032,831.68)
Gross profit by segment	17,641,072.75	13,710,248.69	6,920,753.03	8,445,696.49	12,569,714.89	11,481,702.70	4,124,144.20	6,202,384.77	194,887.74	4,826,120.48	41,450,572.61	44,666,153.13
Dividend revenue											28,499,251.65	21,814,105.00
Other income											508,856.36	1,300,305.66
Distribution costs											(18,779,032.45)	(16,833,879.87)
Administrative expenses											(25,255,844.38)	(27,525,945.37)
Financial Income											179,706.73	480,420.98
Financial cost											(235,834.45)	(227,728.22)
Profit from operating											26,367,676.07	23,673,431.31
Income tax expenses											234,215.47	(186,660.62)
Profit for the period											26,601,891.54	23,486,770.69
Other comprehensive income											1,150,424.10	-
Total comprehensive income for the period											27,752,315.64	23,486,770.69

SIAMEAST SOLUTIONS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 (UNAUDITED)

12. Obligations and Contingent liabilities

12.1 The Group has obligations from sales and services to customers in the amount of Baht 156.29 million in the consolidated financial statements and in the amount of Baht 140.56 million in the separate financial statements.

12.2 The Group has obligations under contract rent and service contracts and other contracts in the amount of Baht 17.31 million in the consolidated financial statements and in the amount of Baht 16.79 million in the separate financial statements.

12.3 The Group has obligations under employment contracts with one executive in the amount of Baht 4.72 million in the consolidated financial statements and in the amount of Baht 3.20 million in the separate financial statements. The contract ended on February 28, 2027 and January 31, 2027.

12.4 The Group has contingent liabilities from 1 commercial bank issuing letters of guarantee for the sale of goods and receiving insurance money to customers in the amount of Baht 7.29 million and amount of USD 194,900 in the consolidated financial statements and in the amount of Baht 6.07 million and amount of USD 194,900 in the separate financial statements.

12.5 The Group has contingent liabilities the guarantee foreign currency forward contracts in the amount of Baht 2.11 million in the consolidated financial statements and amount of Baht 1.62 million in the separate financial statements.

13. Approval of the interim financial statements

These interim financial statements have been approved for issuance by the Company's board of directors on August 14, 2026
