THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

INTERIM FINANCIAL STATEMENTS

AND INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

OF CERTIFIED PUBLIC ACCOUNTANT

FOR THE THREE–MONTH PERIOD ENDED MARCH 31, 2026

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Independent Auditor's Report on Review of Interim Financial Information

To the Board of Directors of Thai Rung Union Car Public Company Limited

I have reviewed the interim consolidated financial information of Thai Rung Union Car Public Company Limited and its subsidiaries, and the interim separate financial information of Thai Rung Union Car Public Company Limited. These comprise the consolidated and separate statements of financial position as at March 31, 2026, the related consolidated and separate statements of comprehensive income, changes in shareholders' equity, and cash flows for the three-month period then ended, and the condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard No. 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, I conducted my review in accordance with the 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.

Basis for Qualified Conclusion

As Discussed in Note to the Financial Statements No. 8, the Company's consolidated financial statements as at March 31, 2026, included investments in three associated companies and recorded by using the equity method amounting to Baht 603.38 million and for the three-month period ended March 31, 2026 included share of profit from three associated companies amounting to Baht 1.71 million. The Company recorded investments and share of profits from associated companies based on financial statements prepared by the management of their associated companies which those financial statements were not reviewed by their auditors.

Qualified Conclusion

Except for the possible adjustments to the interim consolidated and separate financial information that I might have become aware of had it not been for situation described above, based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34, "Interim Financial Reporting".

Atchara Suknaibaiboon
Certified Public Accountant
Registration Number 4642

ANS Audit Co., Ltd.
Bangkok, May 13, 2026

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

Unit: Thousand Baht

	Notes	Consolidated financial statements		Separate financial statements	
		March 31, 2026 "Unaudited but reviewed"	December 31, 2025 "Audited"	March 31, 2026 "Unaudited but reviewed"	December 31, 2025 "Audited"
Assets					
Current Assets					
Cash and cash equivalents		222,210	237,965	151,982	148,521
Current financial assets	5	1,354,004	1,345,120	818,305	828,891
Trade and other current receivables	4, 6	377,240	367,008	263,032	262,957
Contract assets	7	52,679	43,528	2,538	2,565
Short-term loans to related parties	4.4	-	-	129,000	134,500
Inventories		213,789	181,492	180,055	141,025
Total current assets		2,219,922	2,175,113	1,544,912	1,518,459
Non-Current Assets					
Investments in associated companies	8	603,384	601,674	114,700	114,700
Investments in subsidiaries	9	-	-	1,029,718	1,029,718
Investment properties	10	659,238	610,370	158,665	160,075
Property, plant and equipment	11	976,943	1,023,734	703,995	687,039
Right-of-use assets	12	24,539	12,795	26,523	14,911
Intangible assets		6,385	6,238	6,000	5,822
Deferred tax assets		16,260	16,726	15,539	17,091
Other non-current assets		55,449	64,812	38,583	44,655
Total non-current assets		2,342,198	2,336,349	2,093,723	2,074,011
Total Assets		4,562,120	4,511,462	3,638,635	3,592,470

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

Unit: Thousand Baht

	Notes	Consolidated financial statements		Separate financial statements	
		March 31, 2026 "Unaudited but reviewed"	December 31, 2025 "Audited"	March 31, 2026 "Unaudited but reviewed"	December 31, 2025 "Audited"
Liabilities and Shareholders' Equity					
Current Liabilities					
Trade and other current payables	4, 14	408,225	411,452	314,267	301,372
Current portion of lease liabilities		7,075	4,450	7,627	4,998
Income tax payable		9,873	5,492	7,970	5,001
Total current liabilities		425,173	421,394	329,864	311,371
Non-Current Liabilities					
Long-term lease liabilities		17,463	8,345	18,896	9,913
Deferred tax liabilities		1,155	117	-	-
Non-current provisions for employee benefits		66,331	64,988	48,640	47,577
Other non-current liabilities		28,999	27,303	15,499	13,804
Total non-current liabilities		113,948	100,753	83,035	71,294
Total Liabilities		539,121	522,147	412,899	382,665
Shareholders' Equity					
Share capital					
Authorized	15				
682,642,653 ordinary shares, of Baht 1 each		682,643	682,643	682,643	682,643
Issued and paid up	15				
677,924,952 ordinary shares, of Baht 1 each		-	677,925	-	677,925
679,196,079 rdinary shares, of Baht 1 each		679,196	-	679,196	-
Treasury shares	16	(85,496)	(65,566)	(85,496)	(65,566)
Premium on shares					
Premium on ordinary shares		792,257	788,931	792,257	788,931
Reserve for share-based payments	15	18,839	19,441	18,839	19,441
Retained earnings					
Appropriated					
Legal reserve		68,264	68,264	68,264	68,264
Treasury share reserve	16	85,496	65,566	85,496	65,566
Unappropriated		2,403,907	2,374,869	1,667,180	1,655,244
Other components of shareholders' equity		-	-	-	-
Total shareholders' equity of the Company		3,962,463	3,929,430	3,225,736	3,209,805
Non-controlling interests		60,536	59,885	-	-
Total Shareholders' Equity		4,022,999	3,989,315	3,225,736	3,209,805
Total Liabilities and Shareholders' Equity		4,562,120	4,511,462	3,638,635	3,592,470

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THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

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

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

"Unaudited but reviewed"

Unit: Thousand Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Revenues					
Sales of goods		429,803	414,061	319,503	269,953
Rendering of services		34,722	44,599	34,521	43,458
Revenue from contract work		29,187	18,890	6,086	1,344
Total revenues		493,712	477,550	360,110	314,755
Cost					
Cost of sales		(363,686)	(366,540)	(262,222)	(232,280)
Cost of rendering of services		(24,898)	(35,205)	(24,821)	(34,506)
Cost from contract work		(22,689)	(14,668)	(5,959)	(1,554)
Total cost		(411,273)	(416,413)	(293,002)	(268,340)
Gross profit		82,439	61,137	67,108	46,415
Dividend income		94	-	94	-
Rental and service income	10	29,076	28,657	15,786	15,315
Other income	17	8,029	25,319	4,796	25,994
Gain on sale of current financial assets	5	(3,162)	1,011	(3,421)	1,011
Selling and distribution expenses		(10,663)	(10,920)	(8,335)	(8,153)
Adminstrative expenses		(45,846)	(44,915)	(37,387)	(36,443)
Profit from operating activities		59,967	60,289	38,641	44,139
Unrealized profit (loss) from change in fair value of current financial assets	5	(2,572)	10,708	224	6,459
Financing cost		(207)	(162)	(222)	(179)
Share of profit from investments in associated companies-					
Equity method	8	1,710	9,385	-	-
Profit before income tax		58,898	80,220	38,643	50,419
Income tax		(9,279)	(8,350)	(6,777)	(7,025)
Profit for the periods		49,619	71,870	31,866	43,394
Other comprehensive income (expenses) for the periods		-	-	-	-
Total comprehensive income (expenses) for the periods		49,619	71,870	31,866	43,394
Profit and comprehensive income (expenses) attributable to					
Equity holders of the parent		48,968	71,655	31,866	43,394
Non-controlling interests		651	215		
		49,619	71,870		
Earnings per share	18				
Basic earnings per share (Baht)		0.07	0.11	0.05	0.06
Diluted earnings per share (Baht)		0.07	0.11	0.05	0.06

บริษัท ไทยร่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF CHANGES IN SHAREHOLDER'S EQUITY

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

"Unaudited but reviewed"

Unit: Thousand Baht

		Consolidated financial statements										
		Equity attributable to equity holders of the Company										
						Retained earnings						
						Appropriated						
	Notes	Issued and paid-up share capital	Treasury shares	Premium on ordinary shares	Reserve for share-based payment	Legal reserve	Treasury share reserve	Unappropriated	Other components of shareholders' equity	Total	Non-controlling interests	Total shareholder's equity
Balance as at January 1, 2026		677,925	(65,566)	788,931	19,441	68,264	65,566	2,374,869	-	3,929,430	59,885	3,989,315
Changes in equity for the period :												
Issuing ordinary shares from the exercise of ESOP-2021	15	1,271	-	3,326	-	-	-	-	-	4,597	-	4,597
Reserve for share-based payment	15	-	-	-	(602)	-	-	-	-	(602)	-	(602)
Treasury shares	16	-	(19,930)	-	-	-	-	-	-	(19,930)	-	(19,930)
Treasury share reserve	16	-	-	-	-	-	19,930	(19,930)	-	-	-	-
Profit for the period		-	-	-	-	-	-	48,968	-	48,968	651	49,619
Balance as at March 31, 2026		679,196	(85,496)	792,257	18,839	68,264	85,496	2,403,907	-	3,962,463	60,536	4,022,999
Balance as at January 1, 2025		674,403	-	779,713	20,993	68,264	-	2,368,064	-	3,911,437	58,161	3,969,598
Changes in equity for the period :												
Issuing ordinary shares from the exercise of ESOP-2021	15	1,415	-	3,703	-	-	-	-	-	5,118	-	5,118
Reserve for share-based payment	15	-	-	-	(625)	-	-	-	-	(625)	-	(625)
Profit for the period		-	-	-	-	-	-	71,655	-	71,655	215	71,870
Balance as at March 31, 2025		675,818	-	783,416	20,368	68,264	-	2,439,719	-	3,987,585	58,376	4,045,961

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

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

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF CHANGES IN SHAREHOLDER'S EQUITY

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

"Unaudited but reviewed"

Unit: Thousand Baht

		Separate financial statements								
						Retained earnings				
						Appropriated				
	Notes	Issued and paid-up share capital	Treasury shares	Premium on ordinary shares	Reserve for share-based payment	Legal reserve	Treasury share reserve	Unappropriated	Other components of shareholders' equity	Total shareholder's equity
Balance as at January 1, 2026		677,925	(65,566)	788,931	19,441	68,264	65,566	1,655,244	-	3,209,805
Changes in equity for the period :										
Issuing ordinary shares from the exercise of ESOP-2021	15	1,271	-	3,326	-	-	-	-	-	4,597
Reserve for share-based payment	15	-	-	-	(602)	-	-	-	-	(602)
Treasury shares	16	-	(19,930)	-	-	-	-	-	-	(19,930)
Treasury share reserve	16	-	-	-	-	-	19,930	(19,930)	-	-
Profit for the period		-	-	-	-	-	-	31,866	-	31,866
Balance as at March 31, 2026		679,196	(85,496)	792,257	18,839	68,264	85,496	1,667,180	-	3,225,736
Balance as at January 1, 2025		674,403	-	779,713	20,993	68,264	-	1,745,217	-	3,288,590
Changes in equity for the period :										
Issuing ordinary shares from the exercise of ESOP-2021	15	1,415	-	3,703	-	-	-	-	-	5,118
Reserve for share-based payment	15	-	-	-	(625)	-	-	-	-	(625)
Profit for the period		-	-	-	-	-	-	43,394	-	43,394
Balance as at Mrach 31, 2025		675,818	-	783,416	20,368	68,264	-	1,788,611	-	3,336,477

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

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

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF CASH FLOWS

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

"Unaudited but reviewed"

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities :				
Profit for the period	49,619	71,870	31,866	43,394
Adjustments to reconcile net profit to cash provided by (used in) operating activites				
Income tax	9,279	8,350	6,777	7,025
Depreciation and amortization	27,522	25,459	14,775	13,772
Reversal allowance for diminution in value of inventories	(577)	(984)	(29)	-
Share of profit from investments in associates	(1,710)	(9,385)	-	-
Non-current provision for employee benefit	1,482	1,557	1,063	1,063
Provision for liabilities	572	5,242	572	5,242
Reserve for share-based payment	41	91	41	91
Gain on sales of fixed assets	(108)	(2,817)	(76)	(2,495)
Loss (gain) on sale of current financial assets	3,162	(1,011)	3,421	(1,011)
Unrealized loss (profit) from change in fair value of current financial assets	2,572	(10,708)	(224)	(6,459)
Dividend income	(94)	-	(94)	-
Financial income - interest income	(653)	(569)	(953)	(1,325)
Financial cost - interest expense	207	162	222	179
Profit from operating activities before changes in operating assets and liabilities	91,314	87,257	57,361	59,476
Operating assets (increase) decrease				
Trade and other current receivables	(10,248)	18,009	(90)	14,177
Contract assets	(9,151)	(14,592)	27	(368)
Inventories	(31,720)	13,199	(39,001)	14,930
Other non-current assets	9,363	5,063	6,072	4,456

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THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF CASH FLOWS

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

"Unaudited but reviewed"

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Operating liabilities increase (decrease)				
Trade and other current payables	(3,799)	(79,591)	12,322	(48,835)
Other non-current liabilities	1,696	-	1,695	-
Cash flows from operating	47,455	29,345	38,386	43,836
Cash received from income tax refund	-	1,513	-	-
Cash paid for corporate income tax	(3,394)	(3,150)	(2,256)	(1,943)
Cash paid for employee benefit	(139)	(2,352)	-	(983)
Net cash flows provided by operating activities	43,922	25,356	36,130	40,910
Cash flows from investing activities :				
Cash received from short-term loans to related parties	-	-	5,500	17,000
Cash paid from current financial assets	(643,344)	(317,002)	(521,328)	(314,002)
Cash received from current financial assets	628,726	213,515	528,717	213,515
Cash paid for purchase of fixed assets and intangible assets	(28,839)	(5,479)	(28,590)	(4,066)
Proceeds from sales of fixed assets	983	4,192	82	3,670
Dividend recived from current financial assets	94	-	94	-
Cash received from interest received	669	-	968	347
Net cash flows used in investing activities	(41,711)	(104,774)	(14,557)	(83,536)
Cash flows from financing activities :				
Treasury share	(19,930)	-	(19,930)	-
Lease liabilities payment	(1,783)	(1,345)	(1,914)	(1,477)
Cash received from the exercise of ESOP-2021	3,954	4,402	3,954	4,402
Cash paid for interest expense	(207)	(162)	(222)	(179)
Net cash flows (provided by) financing activities	(17,966)	2,895	(18,112)	2,746
Net increase (decrease) in cash and cash equivalents	(15,755)	(76,523)	3,461	(39,880)
Cash and cash equivalents as at beginning of periods	237,965	312,184	148,521	187,134
Cash and cash equivalents as at end of periods	222,210	235,661	151,982	147,254
Non-cash transactions				
Increase in right-of-use assets and lease liabilities	13,526	6,582	13,526	6,582

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

THAI RUNG UNION CAR PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
THE CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(UNAUDITED BUT REVIEWED)

1. GENERAL INFORMATION

Thai Rung Union Car Public Company Limited ("The Company") is a public company incorporated and domiciled in Thailand. The Company is principally engaged in car assembly and modification, and the manufacture and distribution of parts and molds. Its registered address is located at 304, Marcharoen Road, Khwaeng Nongkangploo, Khet Nongkaem, Bangkok.

2. BASIS FOR PREPARATION OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements have been prepared in accordance with Thai Accounting Standard No. 34, Interim Financial Reporting.

The interim financial statements consist of primary financial information (i.e. statement of financial position, statement of comprehensive income, statement of changes in shareholders' equity, and statement of cash flows). The Company has chosen to present the interim financial statements in a format consistent with the annual financial statements, in compliance with Thai Accounting Standard No. 1, Presentation of Financial Statements. The notes to the interim financial statements are prepared in a condensed format. Additional notes are presented as required by the Securities and Exchange Commission under the Securities and Exchange Act.

The interim financial statements have been prepared in the Thai language and expressed in Thai Baht. Such interim financial statements have been prepared for domestic reporting purposes. For convenience only, for the readers not conversant with the Thai language, an English version of the interim financial statements has been provided by translating from the Thai version of the interim financial statements.

The interim financial statements have been prepared to provide information in addition to that included in 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 statements should be read in conjunction with the financial statements for the year ended December 31, 2025.

The preparation of the interim financial statements in conformity with Thai Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying amounts of assets and liabilities that are not readily apparent from other sources. Subsequent actual results may differ from these estimates.

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised, if the revision affects only that period, and in the period of the revision and future periods, if the revision affects both current and future periods.

Basis for preparation of the consolidated interim financial statements

The consolidated interim financial statements, related to the Company and its subsidiaries (together referred to as the "Group") are prepared using the same basis as were used for the consolidated financial statements for the year ended December 31, 2025.

The Group was not change in the structure in the curreny period.

3. MATERIAL ACCOUNTING POLICY INFORMATION

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 December 31, 2025.

The adoption of these financial reporting standards that will become effective for fiscal years beginning on or after January 1, 2026, does not have any significant impact on the Group's financial statements.

4. RELATED PARTY TRANSACTIONS

Related parties are those parties linked to the Group and the Company as shareholders or by common shareholders or directors. Transactions with related parties are conducted at prices based on market prices or, where no market price exists, at contractually agreed prices.

4.1 Significant transactions for the three-month periods ended March 31, 2026 and 2025 with related parties and were as follows:

Unit: Million Baht

	Consolidated financial statements		Separate financial statements		Transfer pricing policy
	2026	2025	2026	2025	
Transactions with subsidiaries					
Revenues					
Sales of goods	-	-	15	16	As agreed
Interest income	-	-	1	1	Based on interest rates from bank
Other income	-	-	2	2	Contract price
Expenses					
Purchases of goods and services	-	-	39	21	As agreed
Purchases of fixed assets	-	-	8	1	As agreed
Other expenses	-	-	3	3	As agreed

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

	Unit: Million Baht				
	Consolidated financial statements		Separate financial statements		Transfer pricing policy
	2026	2025	2026	2025	
Transactions with associated companies					
Revenues					
Sales of goods	92	63	91	62	As agreed
Other income	1	1	1	1	As agreed
Expenses					
Other expenses	2	1	2	1	As agreed
Transactions with other related companies					
Revenues					
Sales of goods	-	2	-	-	As agreed
Other income	1	1	-	-	Contract price
Expenses					
Other expenses	3	3	1	-	As agreed

4.2 Compensation of key management

Key management personnel compensation for the three-month periods ended March 31, 2026 and 2025 consisted of:

	Unit: Thousand Baht			
	For the three-month periods ended March 31,			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term benefits	7,154	7,980	4,372	4,372
Post-employment benefits	69	73	58	58
Total key management personnel compensation	7,223	8,053	4,430	4,430

บริษัท ไทยรุ่งยูเนี่ยนคาร์ จำกัด (มหาชน)
THAI RUNG UNION CAR PUBLIC COMPANY LIMITED

4.3 As at March 31, 2026 and December 31, 2025, the balances of the accounts between the Company and those related companies are as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts receivable - related parties				
Subsidiaries	-	-	6,361	15,632
Associated companies	72,893	50,866	72,645	50,742
Other related companies	144	880	96	855
Total	73,037	51,746	79,102	67,229
Other accounts receivable - related parties				
Subsidiaries	-	-	390	354
Associated companies	781	1,225	781	1,225
Other related companies	2,608	2,649	16	15
Total	3,389	3,874	1,187	1,594
Short-term loans to related parties				
Subsidiaries	-	-	129,000	134,500
Total	-	-	129,000	134,500
Trade accounts payable - related parties				
Subsidiaries	-	-	22,608	39,073
Associated companies	122	73	-	-
Total	122	73	22,608	39,073
Accrued project costs to related party				
Subsidiary	-	-	12,197	9,386
Total	-	-	12,197	9,386

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Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Other current payable - related parties				
Subsidiaries	-	-	729	2,826
Associated companies	1,197	923	1,197	923
Other related companies	8,060	8,188	157	200
Total	9,257	9,111	2,083	3,949

4.4 During for the three-month period ended March 31, 2026 movements of short-term loans to related parties were as follows:

Unit: Million Baht

	Separate financial statement				
	January 1, 2026	During the period		March 31, 2026	Interest rate
		Increase	Decrease		
Subsidiary companies	134	-	(5)	129	Based on interest rates from bank, due within June 2026
Total	134	-	(5)	129	

4.5 Credit facilities with banks shared with related parties

As at March 31, 2026, the Company and its subsidiaries and an associated has credit facilities with two local banks that are shared with in the amount of Baht 885 million.

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5. CURRENT FINANCIAL ASSETS

Current financial assets as at March 31, 2026 and December 31, 2025 consisted of:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Investments measured at Amortized Cost				
Investments in deposits at financial institution: Level 1	52,290	361,774	-	-
Investments measured at Fair Value through Profit or Loss				
Open-end fund: Level 2	1,214,902	906,635	731,493	752,180
Authorized share capital in stock market: Level 1	86,812	76,711	86,812	76,711
Total	1,301,714	983,346	818,305	828,891
Total current financial assets	1,354,004	1,345,120	818,305	828,891

Change in current financial assets for the three-month periods ended March 31, 2026 and 2025.

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Beginning balance	1,345,120	1,255,810	828,891	805,907
Purchase of securities	643,344	317,002	521,328	314,002
Sales of securities	(628,726)	(213,515)	(528,717)	(213,515)
Gain on disposal of current financial assets	12,422	3,588	8,774	3,588
Less Reversal of unrealized gains on changes in the fair value of financial assets previously recognized.	(15,584)	(2,577)	(12,195)	(2,577)
Add Unrealized gain (loss) on changes in fair values	(2,572)	10,708	224	6,459
Ending balance	1,354,004	1,371,016	818,305	913,864

The table above analyses recurring fair value measurements for financial assets. These fair value measurements Level 1 and Level 2 are categorised based on the inputs to valuation techniques used.

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6. TRADE AND OTHER CURRENT RECEIVABLES

Trade and other current receivables as at March 31, 2026 and December 31, 2025 consisted of:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts receivable				
Trade accounts receivable–unrelated parties	272,712	294,892	159,428	184,022
Trade accounts receivable–related parties	73,037	51,746	79,102	67,229
Less: Expected credit loss	(3,413)	(12,490)	(3,413)	(12,490)
Total trade accounts receivable	342,336	334,148	235,117	238,761
Other current receivables				
Other current receivable-unrelated parties	31,515	28,986	26,728	22,602
Other current receivable-related parties	3,389	3,874	1,187	1,594
Total other current receivables	34,904	32,860	27,915	24,196
Total trade and other current receivables	377,240	367,008	263,032	262,957

The outstanding balances of trade accounts receivable as at March 31, 2026 and December 31, 2025 are aged, based on due date, as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts receivable - unrelated parties				
Age of receivables				
Not yet due	215,817	233,274	140,816	158,938
Past due				
Up to 3 months	48,352	44,813	10,989	10,105
3 - 6 months	2,196	1,065	2,196	335
6 – 12 months	1,799	2,325	964	2,179
Over 12 months	4,548	13,415	4,463	12,465
Total	272,712	294,892	159,428	184,022
Less: Expected credit loss	(3,413)	(12,490)	(3,413)	(12,490)
Total trade accounts receivable - unrelated parties	269,299	282,402	156,015	171,532

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Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts receivable - related parties				
Age of receivables				
Trade accounts receivable - subsidiaries				
Not yet due	-	-	6,361	11,089
Past due				
Up to 3 months	-	-	-	4,543
Total trade accounts receivable - subsidiaries	-	-	6,361	15,632
Trade accounts receivable – associates				
Not yet due	72,816	50,501	72,645	50,452
Past due				
Up to 3 months	77	365	-	290
Total trade accounts receivable - associates	72,893	50,866	72,645	50,742
Trade accounts receivable – other related companies				
Not yet due	119	261	96	239
Past due				
Up to 3 months	25	51	-	48
Over 12 months	-	568	-	568
Total trade accounts receivable – other related companies	144	880	96	855
Total trade accounts receivable - related companies	73,037	51,746	79,102	67,229

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7. CONTRACT ASSETS

Contract assets as at March 31, 2026 and December 31, 2025 consisted of:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Contract assets				
Gross amounts due from customer for contract work	52,679	43,528	2,538	2,565
Less Expected credit loss	-	-	-	-
Total contract assets	52,679	43,528	2,538	2,565

Additional information for the contracts regarding the contract assets as at March 31, 2026 and December 31, 2025 were as follows:-

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Cost of contracts plus realizable profit at present	215,780	186,852	42,507	35,855
Contract liabilities	12,756	21,341	2,015	8,128

As at March 31, 2026, the Group had outstanding balances of contract asset aged by the following numbers of months:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
Ages of receivable	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Less than 1-6 months	23,538	25,019	306	1,021
Over 6 months but not over 12 months	11,644	14,833	1,107	653
Over 12 months	17,497	3,676	1,125	891
Total	52,679	43,528	2,538	2,565

Contract assets that aged more than 12 months are considered unbilled revenue under the terms and condition.

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8. INVESTMENTS IN ASSOCIATED COMPANIES

Details of investments in associated companies are as follows:

Unit: Thousand Baht

Company's name	Type of business	Percentage of share holding / Voting rights held		Paid up capital		Consolidated financial statements Equity method		Separate financial statements Cost method	
		March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Thai Auto Conversion Co., Ltd.	Manufacture of vehicle parts	20	20	74,500	74,500	228,699	229,934	14,900	14,900
Delta Thairung Co., Ltd.	Manufacture of seat and vehicle parts	30	30	300,000	300,000	330,892	330,788	90,000	90,000
Kyowa Thairung Co. ,Ltd.	Manufacture of large size machinery and parts	49	49	20,000	20,000	43,793	40,952	9,800	9,800
Total investments in associated						603,384	601,674	114,700	114,700

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Company's name	Unit :Thousand Baht Consolidate financial statements Share of profit (loss) from investments in associates during the three-month periods ended March 31,	
	2026	2025
Thai Auto Conversion Co., Ltd.	(1,235)	5,412
Delta Thairung Co., Ltd.	104	2,666
Kyowa Thairung Co., Ltd.	2,841	1,307
Total	1,710	9,385

Shares of profit from investments in three associated companies, included in the consolidated statements of profit or loss for the three-month periods ended March 31, 2026 and 2025, were calculated based on financial statements prepared by the management of those companies and not yet reviewed by their auditors.



9. INVESTMENTS IN SUBSIDIARIES

Details of investments in subsidiaries as presented in separate financial statements are as follows:

Unit: Thousand Baht

Company's name	Type of business	% of share holding / Voting rights held		Separate financial statements			
				Paid up capital		Investment as cost	
		March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Thai V.P. Auto Service Co., Ltd.	Sales of car accessories and spare parts including repair service	94	94	25,000	25,000	23,500	23,500
Thai Rung Tools and Dies Co., Ltd.	Manufacture of molds and jigs	94	94	27,000	27,000	25,380	25,380
Thai Auto Pressparts Co., Ltd.	Manufacture of vehicle's body parts and mold	91	91	400,000	400,000	364,000	364,000
TTR Thairung Co., Ltd.	To lease of land, building, tooling and equipments.	99	99	1,087,000	1,087,000	616,838	616,838
Total investment in subsidiaries						1,029,718	1,029,718
Subsidiary held by Thai V.P. Auto Service Co., Ltd.							
Thai Ultimate Car Co., Ltd.	Sales of cars, spare parts and accessories	93.56	93.56	25,000	25,000	10,000	10,000

10. INVESTMENT PROPERTIES

Movements of the investment properties during the the three-month period ended March 31, 2026 were summarised below.

	Unit: Thousand Baht	
	Consolidated financial statements	Separate financial statements
Net book value as at January 1, 2026	610,370	160,075
Transfers from property, plant and equipment (Note 11)	53,240	-
Depreciation for period	(4,372)	(1,410)
Net book value as at March 31, 2026	659,238	158,665

	Unit: Thousand Baht	
For the three-month period ended March 31, 2026	Consolidated financial statements	Separate financial statements
Amounts recognised in profit or loss		
Rental income	28,048	13,710

A subsidiary (lessor) entered into a lease agreement for land and buildings with a related party (lessee). The agreement is effective from December 1, 2025. The lessee is granted a rental free for a four-month period to renovate the leased premises, commencing from the effective date of the agreement until March 31, 2026. The rent will be charged from April 1, 2026 to March 31, 2041, for a total lease term of 15 years. The total rental fee for the entire lease period amounts to Baht 56.83 million. A subsidiary received advance for topsoil amounts to Baht 5 million and a lease security deposit amounts to Baht 0.28 million.

As at March 31, 2026. the leased assets are classified as investment property, with a carrying amount of Baht 53.24 million.

Investment properties comprise a number of commercial land plots and buildings that are leased. Each of the leases contains an initial non-cancellable period of 1-15 years.

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11. PROPERTY, PLANT AND EQUIPMENT

Movements of the property, plant and equipment account during the three-month period ended March 31, 2026 were summarised below.

	Unit: Thousand Baht	
	Consolidated financial statements	Separate financial statements
Net book value as at January 1, 2026	1,023,734	687,039
Acquisitions / Transfer in-cost	28,342	28,093
Disposals / Transfer out / Write off during the period–net book value	(875)	(6)
Transfer to investment properties (Note 10)	(53,240)	-
Depreciation for the period	(21,018)	(11,131)
Net book value as at March 31, 2026	976,943	703,995

12. RIGHT-OF-USE ASSETS

Movements of right-of-use assets during the three-month period ended March 31, 2026 are summarized below:

	Unit: Thousand Baht	
	Consolidated financial statements	Separate financial statements
Net book value as at January 1, 2026	12,795	14,911
Purchase/transfer-in - at cost	13,526	13,526
Depreciation for the period	(1,782)	(1,914)
Net book value as March 31, 2026	24,539	26,523

13. BANK FACILITIES

As at March 31, 2026, the Group has bank overdraft facilities and other short-term loan facilities amounting to Baht 94 million and Baht 1,573 million, respectively, in consolidated financial statements and Baht 41 million and Baht 1,264 million, respectively, in separate financial statements. Such facilities are clean without any guarantee.

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14. TRADE AND OTHER CURRENT PAYABLES

Trade and other current payables as at March 31, 2026 and December 31, 2025 consisted of:

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts payable				
Trade accounts payable–unrelated parties	301,736	291,651	198,877	163,291
Trade accounts payable–related parties	122	73	22,608	39,073
Accrued project costs–related party	-	-	12,197	9,386
Provision for liabilities	30,262	29,690	30,262	29,690
Total trade accounts payable	332,120	321,414	263,944	241,440
Other current payables				
Other current payables–unrelated parties	13,579	29,564	8,901	25,639
Other current payables–related parties	9,257	9,111	2,083	3,949
Others	53,269	51,363	39,339	30,344
Total other current payables	76,105	90,038	50,323	59,932
Total trade and other current payables	408,225	411,452	314,267	301,372

15. RESERVE FOR SHARE-BASED PAYMENT

During the year 2021, the Company issue purchase options for ordinary shares (stock options) and allocate them to Directors, consultants and employees of the Company and its subsidiaries ("ESOP 2021") in the amount of 29,000,000 units, exercise price is Baht 3.44 per share and exercise ratio is 1 warrant unit fot 1 ordinary share. The Company has changed exercise and exercise ratio price as follows:

(1) On May 11, 2022, the Company has changed exercise price to Baht 3.433 per share and changed exercise ratio to 1 warrant unit for 1.002 ordinary shares.

(2) On May 11, 2023, the Company has changed exercise price to Baht 3.121 per share and changed exercise ratio to 1 warrant unit for 1.102 ordinary shares.

(3) On May 8, 2024, the Company has changed exercise price to Baht 3.111 per share and changed exercise ratio to 1 warrant unit for 1.10552 ordinary shares.

During the three-month period of the year 2026, the warrant holders exercised their right of of 1,149,804 units to purchase ordinary stock of the Company for 1,271,127 shares. Therefore, the Company has issued and paid-up-capital from Baht 677,924,952 at December 31, 2025 to Baht 679,196,079 at March 31, 2026.

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During the three-month period of the year 2025, the warrant holders exercised their right of of 1,280,000 units to purchase ordinary stock of the Company for 1,415,065 shares. Therefore, the Company has issued and paid-up-capital from Baht 674,402,565 at December 31, 2024 to Baht 675,817,630 at March 31, 2025.

As at March 31, 2026, 2,454,694 warrant units remain unexcercised.

16. TREASURY SHARES/ RETAINED EARNINGS ALLOCATED FOR TREASURY SHARES

The resolutions of the Board of Directors' Meeting No.3/2025 held on August 13, 2025, approved the share repurchase program for financial management purpose in accordance with the Section 66/1(2) of the Public Limited Company Act (No. 2) B.E. 2544 in the amount not exceeding Baht 200 million. The number of ordinary shares to be repurchased is not exceeding 54 million shares (par value of Baht 1 per share); equal to 8% of the total number of paid-up share capital of the Company. The Company has determined that the share repurchase shall be executed through automatic matching via the trading system of the Stock Exchange of Thailand, with the repurchase period not exceeding 6 months, from August 20, 2025, to February 19, 2026.

The resolutions of the Board of Directors' Meeting No.1/2026 held on March 2, 2026, approved the share repurchase program for financial management purpose in accordance with the Section 66/1(2) of the Public Limited Company Act (No. 2) B.E. 2544 in the amount not exceeding Baht 147 million. The number of ordinary shares to be repurchased is not exceeding 32.66 million shares (par value of Baht 1 per share); equal to 4.81% of the total number of paid-up share capital of the Company. The Company has determined that the share repurchase shall be executed through automatic matching via the trading system of the Stock Exchange of Thailand, with the repurchase period not exceeding 6 months, from March 10, 2026, to September 9, 2026.

As of March 31, 2026, the Company held treasury shares totaling 21,971,000 shares, at an average cost of Baht 3.8913 per share (par value of Baht 1 per share), with a total carrying amount of Baht 85.496 million. Such treasury shares were presented as a deduction from shareholders' equity, and retained earnings were appropriated as a reserve for treasury shares in an equaivalent amount.

As of December 31, 2025, the Company held treasury shares totaling 16,872,600 shares, at an average cost of Baht 3.8859 per share (par value of Baht 1 per share), with a total carrying amount of Baht 65.566 million. Such treasury shares were presented as a deduction from shareholders' equity, and retained earnings were appropriated as a reserve for treasury shares in an equivalent amount.



17. OTHER INCOME

Other income for the three-month periods ended March 31, 2026 and 2025 consisted of:

Unit : Thousand Baht

	For the three-month periods ended March 31,			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Scrap sales	870	7,544	812	7,495
Interest income	653	569	953	1,325
Gain on disposal of assets	108	2,817	76	2,495
Others	6,398	14,389	2,955	14,679
Total	8,029	25,319	4,796	25,994

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18. BASIC EARNINGS AND DILUTED EARNINGS PER SHARE

Basic earnings and diluted earnings per share for the three-month periods ended March 31, 2026 and 2025 calculated as follows:

	For the three-month periods ended March 31,			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Net profit attributable to shareholders of the parent (Thousands Baht)	48,968	71,655	31,866	43,394
Number of ordinary shares outstanding at beginning of periods (Thousands shares)	677,925	674,403	677,925	674,403
Effect of shares repurchase	(4,691)	-	(4,691)	-
Effect of shares issued during the periods by exercised (ESOP-2021)	1,030	943	1,030	943
Weighted average number of ordinary shares outstanding during the periods (basic) (Thousands shares)	674,264	675,346	674,264	675,346
Basic earning per share (Baht)	0.07	0.11	0.05	0.06
Number of ordinary shares outstanding (basic) (Thousands shares)	674,264	675,346	674,264	675,346
Effect of ESOP 2021 to be exercised	498	252	498	252
Weighted average number of ordinary shares outstanding during the periods (diluted) (Thousands shares)	674,762	675,598	674,762	675,598
Diluted earning per share (Baht)	0.07	0.11	0.05	0.06

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19. SEGMENT INFORMATION

Segment information is presented in respect of the Group's business segment which is based on the Group's management and internal reporting structure.

Segment results and assets include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise corporate assets, other income, selling expenses, administrative expenses and finance costs.

The Group's business operations involve three principal segments:

(1) Car assembly and other related car services

(2) Manufacture of equipment for production of car accessories (comprising the manufacture of molds and jigs and manufacture and sales of car accessories and spare parts)

(3) Sales of cars, and a car service centre business.

These operations are mainly carried on in Thailand.

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Below is the consolidated financial information for the three-month periods ended March 31, 2026 and 2025 by segment.

Unit : Million Baht

	Consolidated financial statement											
	For the three-month periods ended March 31,											
	Car assembly and other related car services		Manufacture of equipment for production of car accessories		Sales of cars and car service centre		Other		Elimination of intersegment revenues		Consolidation	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenue from external customers	192	154	290	302	12	20	-	1	-	-	494	477
Intersegment revenues	6	1	51	25	9	18	2	1	(68)	(45)	-	-
Total revenues	198	155	341	327	21	38	2	2	(68)	(45)	494	477
Segment income	40	23	41	29	2	3	-	1	-	5	83	61
Unallocated income and expenses:												
Rental and service income											29	29
Other income											8	25
Gain (loss) from the sale of current financial assets											(3)	1
Selling and distribution expenses											(11)	(11)
Administrative expenses											(46)	(45)
Unrealized gain (loss) on changes in fair values of current financial assets											(3)	11
Share of profit from investments in associated companies-Equity method											2	9
Income tax											(9)	(9)
Profit for the periods											50	71

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Below is the consolidated financial information as at March 31, 2026 and December 31, 2025 by segment assets.

Unit : Million Baht

	Consolidated financial statement											
	Car assembly and other related car services		Manufacture of equipment for production of car accessories		Sales of cars and car service centre		Other		Elimination of intersegment revenues		Consolidation	
	Mar 31, 2026	Dec 31, 2025	Mar 31, 2026	Dec 31, 2025	Mar 31, 2026	Dec 31, 2025	Mar 31, 2026	Dec 31, 2025	Mar 31, 2026	Dec 31, 2025	Mar 31, 2026	Dec 31, 2025
Investment property	444	448	-	-	215	162	-	-	-	-	659	610
Property, plant and equipment	375	337	528	551	70	133	-	-	4	3	977	1,024
Unallocated assets											2,926	2,877
Total assets											4,562	4,511

The Group transfer prices between business segments are described in Note 4.

Major customer

For the three-month period ended March 31, 2026, the Group has an important two customer representing 30% of Group's total revenue.

20. COMMITMENTS

As at March 31, 2026, the Group has outstanding bank guarantees issued by banks as follows:

Unit : Million Baht

	Consolidated financial statement	Separate financial Statement
Retention	10.39	-
Electricity use, among others	7.68	5.74

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Operating lease commitments

The Company and its subsidiaries have commitments under service agreements. Summarised below are the future service fees under the agreements:

	Unit : million Baht	
	Consolidated financial statement	Separate financial Statement
Due within 1 year	2.58	11.02
Due over 1 year but not over 5 years	1.92	1.57
Total	4.50	12.59

Capital Commitments

As at March 31, 2026, the Group has commitment from service construction agreements for its paint spray room totaling amount of Baht 2.46 million.

21. EVENTS AFTER THE REPORTING PERIOD

According to the Annual General Meeting of the Shareholders of the Company for the year 2026 held on April 27, 2026, shareholders resolved to approve to pay a dividend of Baht 0.25 per share from its unappropriated retained earnings and profit for the year 2025.

22. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

These interim financial statements were authorized by the Company's Board of Directors on May 13, 2026.

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