Hana Microelectronics Public Company Limited
and its subsidiaries
Review report and consolidated and separate
financial information
For the three-month and nine-month periods ended
30 September 2026

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Hana Microelectronics Public Company Limited

I have reviewed the accompanying consolidated financial information of Hana Microelectronics Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 September 2026, the related consolidated statements of income and comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Hana Microelectronics Public Company Limited for the same periods (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 Interim Financial Reporting. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

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

Conclusion

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

Sarinda Hirunprasurtwutti
Certified Public Accountant (Thailand) No. 4799

EY Office Limited
Bangkok: 11 November 2026

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		3,840,929	4,936,500	865,329	2,560,688
Trade and other current receivables	*2, 3*	5,249,134	4,091,082	2,791,981	2,243,612
Short-term loan to other company	*4*	295,444	371,159	-	-
Inventories	*5*	8,620,997	5,803,004	4,503,603	2,246,124
Other current financial assets	*6*	6,789,515	7,056,847	2,500,000	2,100,000
Derivative assets		1,641	-	-	-
Other current assets		119,159	76,777	13,911	9,075
Total current assets		24,916,819	22,335,369	10,674,824	9,159,499
Non-current assets					
Investments in subsidiaries	*7*	-	-	8,410,780	8,101,060
Investment in associate	*8*	312,415	303,258	372,890	372,890
Investment property		156,114	157,012	72,304	72,304
Property, plant and equipment	*9*	8,494,659	8,200,556	2,095,415	1,931,327
Intangible assets		120,599	129,704	26,871	28,038
Other non-current financial assets		147	141	97	97
Deferred tax assets		32,744	24,589	14,259	7,191
Other non-current assets		55,513	8,380	398	398
Total non-current assets		9,172,191	8,823,640	10,993,014	10,513,305
Total assets		34,089,010	31,159,009	21,667,838	19,672,804

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*10*	-	137,384	-	-
Trade and other current payables	*2, 11*	4,915,516	3,155,917	2,281,556	1,039,024
Current portion of lease liabilities		981	3,346	-	-
Short-term provisions		349,001	337,854	-	-
Income tax payable		10,035	26,074	6,713	4,501
Derivative liabilities		-	288	-	-
Other current liabilities		145,400	145,831	36,981	43,178
Total current liabilities		5,420,933	3,806,694	2,325,250	1,086,703
Non-current liabilities					
Lease liabilities - net of current portion		1,275	1,402	-	-
Deferred income		128,124	144,103	-	-
Deferred tax liabilities		25,755	8,548	-	-
Non-current provision for employee benefits		916,773	878,859	496,189	475,308
Total non-current liabilities		1,071,927	1,032,912	496,189	475,308
Total liabilities		6,492,860	4,839,606	2,821,439	1,562,011

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	As at 30 September 2026 (Unaudited but reviewed)	As at 31 December 2025 (Audited)	As at 30 September 2026 (Unaudited but reviewed)	As at 31 December 2025 (Audited)
Shareholders' equity				
Share capital				
Registered				
885,366,746 ordinary shares of Baht 1 each	885,367	885,367	885,367	885,367
Issued and fully paid-up				
885,366,660 ordinary shares of Baht 1 each	885,367	885,367	885,367	885,367
Share premium	6,230,536	6,230,536	6,230,536	6,230,536
Capital reserve for share-based payment	70,824	59,044	-	-
Retained earnings				
Appropriated - statutory reserve	548,891	548,891	100,000	100,000
Unappropriated	20,195,752	19,736,979	11,630,496	10,894,890
Other components of shareholders' equity	(335,220)	(1,141,414)	-	-
Total shareholders' equity	27,596,150	26,319,403	18,846,399	18,110,793
Total liabilities and shareholders' equity	34,089,010	31,159,009	21,667,838	19,672,804

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

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Directors

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(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Income statements

For the three-month period ended 30 September 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Sales		7,296,737	5,294,686	3,869,212	2,521,862
Dividend income		90	45	90	45
Gain on exchange		156,530	-	40,661	-
Gain on derivative		724	1,296	-	-
Other income		109,325	75,336	3,783	5,270
Total revenues		7,563,406	5,371,363	3,913,746	2,527,177
Expenses					
Cost of sales		6,408,268	4,976,502	3,159,042	2,051,453
Selling and distribution expenses		84,526	71,928	14,998	15,414
Administrative expenses		402,162	311,804	86,027	65,571
Loss on exchange		-	24,575	-	5,021
Total expenses		6,894,956	5,384,809	3,260,067	2,137,459
Operating profit		668,450	(13,446)	653,679	389,718
Share of loss from investment in associate	*8*	(2,370)	(753)	-	-
Finance income		39,860	45,596	3,469	4,361
Finance cost		(1,703)	(1,439)	(624)	(482)
Profit before income tax expenses		704,237	29,958	656,524	393,597
Income tax expenses	*12*	(11,237)	(15,177)	(2,258)	(1,820)
Profit for the period		693,000	14,781	654,266	391,777
Profit attributable to:					
Equity holders of the Company		693,000	14,781	654,266	391,777
Earnings per share	*13*				
Basic earnings per share					
Profit attributable to equity holders of the Company (Baht)		0.78	0.02	0.74	0.44
Number of weighted average ordinary shares (Thousand shares)		885,367	885,367	885,367	885,367

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 30 September 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit for the period		693,000	14,781	654,266	391,777
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods:					
Exchange differences on translation of financial statements in foreign currency - net of income tax	*12*	370,156	260,328	-	-
Gain (loss) on changes in value of debt instruments designated at fair value through other comprehensive income		(40,127)	3,857	-	-
Share of other comprehensive income from investment in associate - exchange differences on translation of financial statements in foreign currency	*8*	2,813	(1,801)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		332,842	262,384	-	-
Other comprehensive income for the period		332,842	262,384	-	-
Total comprehensive income for the period		1,025,842	277,165	654,266	391,777
Total comprehensive income attributable to:					
Equity holders of the Company		1,025,842	277,165	654,266	391,777

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Income statements

For the nine-month period ended 30 September 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Sales		17,594,416	15,745,843	8,502,398	7,916,795
Dividend income		293	113	293	113
Gain on exchange		317,747	-	157,759	-
Gain on derivative		2,681	-	127	-
Other income		300,571	496,239	28,762	38,525
Total revenues		18,215,708	16,242,195	8,689,339	7,955,433
Expenses					
Cost of sales		15,731,590	14,407,575	6,955,653	6,470,366
Selling and distribution expenses		237,113	222,590	48,884	48,745
Administrative expenses		1,180,110	1,018,962	281,154	194,948
Loss on exchange		-	121,070	-	75,788
Loss on derivative		-	266	-	-
Total expenses		17,148,813	15,770,463	7,285,691	6,789,847
Operating profit		1,066,895	471,732	1,403,648	1,165,586
Share of loss from investment in associate	*8*	(10,364)	(15,988)	-	-
Finance income		122,281	141,755	11,571	17,843
Finance cost		(5,800)	(12,101)	(1,904)	(1,793)
Profit before income tax expenses		1,173,012	585,398	1,413,315	1,181,636
Income tax expenses	*12*	(50,214)	(57,729)	(13,684)	(15,509)
Profit for the period		1,122,798	527,669	1,399,631	1,166,127
Profit attributable to:					
Equity holders of the Company		1,122,798	527,669	1,399,631	1,166,127
Earnings per share	*13*				
Basic earnings per share					
Profit attributable to equity holders of					
the Company (Baht)		1.27	0.60	1.58	1.32
Number of weighted average ordinary shares					
(Thousand shares)		885,367	885,367	885,367	885,367

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of comprehensive income

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit for the period		1,122,798	527,669	1,399,631	1,166,127
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods:					
Exchange differences on translation of financial statements in foreign currency - net of income tax	*12*	842,599	(316,002)	-	-
Gain (loss) on changes in value of debt instruments designated at fair value through other comprehensive income		(55,926)	17,991	-	-
Share of other comprehensive income from investment in associate - exchange differences on translation of financial statements in foreign currency	*8*	19,521	(33,007)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		806,194	(331,018)	-	-
Other comprehensive income for the period		806,194	(331,018)	-	-
Total comprehensive income for the period		1,928,992	196,651	1,399,631	1,166,127
Total comprehensive income attributable to:					
Equity holders of the Company		1,928,992	196,651	1,399,631	1,166,127

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements									
						Other components of shareholders' equity				
						Other comprehensive income				
	Issued and paid up share capital	Share premium	Capital reserve for share-based payment	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Fair value reserve of financial assets at FVOCI	Exchange differences on translation of financial statements in foreign currency	Share of other comprehensive income from associate	Total other components of shareholders' equity	Total shareholders' equity
Balance as at 1 January 2025	885,367	6,230,536	69,173	549,109	19,788,234	(15,887)	(412,065)	(16,221)	(444,173)	27,078,246
Profit for the period	-	-	-	-	527,669	-	-	-	-	527,669
Other comprehensive income for the period	-	-	-	-	-	17,991	(316,002)	(33,007)	(331,018)	(331,018)
Total comprehensive income for the period	-	-	-	-	527,669	17,991	(316,002)	(33,007)	(331,018)	196,651
Recognition of expenses against capital reserve for share-based payment transactions	-	-	22,518	-	-	-	-	-	-	22,518
Dividend paid (Note 15)	-	-	-	-	(442,683)	-	-	-	-	(442,683)
Unappropriated retained earnings transferred to statutory reserve	-	-	-	(218)	218	-	-	-	-	-
Balance as at 30 September 2025	885,367	6,230,536	91,691	548,891	19,873,438	2,104	(728,067)	(49,228)	(775,191)	26,854,732
Balance as at 1 January 2026	885,367	6,230,536	59,044	548,891	19,736,979	(2,041)	(1,083,261)	(56,112)	(1,141,414)	26,319,403
Profit for the period	-	-	-	-	1,122,798	-	-	-	-	1,122,798
Other comprehensive income for the period	-	-	-	-	-	(55,926)	842,599	19,521	806,194	806,194
Total comprehensive income for the period	-	-	-	-	1,122,798	(55,926)	842,599	19,521	806,194	1,928,992
Recognition of expenses against capital reserve for share-based payment transactions	-	-	11,780	-	-	-	-	-	-	11,780
Dividend paid (Note 15)	-	-	-	-	(664,025)	-	-	-	-	(664,025)
Balance as at 30 September 2026	885,367	6,230,536	70,824	548,891	20,195,752	(57,967)	(240,662)	(36,591)	(335,220)	27,596,150

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Separate financial statements				
	Issued and paid up share capital	Share premium	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Total Shareholders' equity
Balance as at 1 January 2025	885,367	6,230,536	100,000	10,132,016	17,347,919
Profit for the period	-	-	-	1,166,127	1,166,127
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,166,127	1,166,127
Dividend paid (Note 15)	-	-	-	(442,683)	(442,683)
Balance as at 30 September 2025	885,367	6,230,536	100,000	10,855,460	18,071,363
Balance as at 1 January 2026	885,367	6,230,536	100,000	10,894,890	18,110,793
Profit for the period	-	-	-	1,399,631	1,399,631
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,399,631	1,399,631
Dividend paid (Note 15)	-	-	-	(664,025)	(664,025)
Balance as at 30 September 2026	885,367	6,230,536	100,000	11,630,496	18,846,399

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	1,173,012	585,398	1,413,315	1,181,636
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation	1,014,375	1,133,217	259,480	258,150
Amortisation	29,147	31,757	6,392	6,012
Allowance for expected credit losses	68,291	2,709	60,104	-
Reduction of inventories to net realisable value	61,203	72,201	103,762	30,050
Write-off obsolete and damaged inventories	(6,835)	(212,320)	-	(47,379)
Dividend income from other companies	(293)	(113)	(293)	(113)
Share of loss from investment in associate	10,364	15,988	-	-
Loss (gain) on disposals/write-off of equipment				
and intangible assets	4,940	(15,455)	(1,352)	(1,094)
Expenses for share-based payment transactions	11,780	22,518	-	-
Non-current provision for employee benefits	52,414	49,650	29,869	25,977
Gain on sales of debt instruments at fair value				
through other comprehensive income	(3,068)	(2,954)	-	-
Unrealised loss (gain) on exchange	(41,255)	(6,927)	(49,323)	12,677
Reversal on provision for product warranty	(10,226)	-	-	-
Unrealised loss (gain) on derivatives	(797)	266	-	-
Finance income	(122,281)	(141,755)	(11,571)	(17,843)
Finance cost	768	5,553	-	-
Profit from operating activities before changes in				
operating assets and liabilities	2,241,539	1,539,733	1,810,383	1,448,073

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities (continued)				
Operating assets (increase) decrease				
Trade and other current receivables	(1,078,760)	41,847	(507,907)	(216,517)
Inventories	(2,930,886)	1,377,552	(2,361,241)	863,501
Other current assets	(33,626)	(22,570)	(4,828)	(956)
Operating liabilities increase (decrease)				
Trade and other current payables	1,667,659	194,193	1,144,960	99,300
Other current liabilities	(431)	5,414	(6,197)	(1,877)
Deferred income	(15,979)	(20,994)	-	-
Cash from (used in) operating activities	(150,484)	3,115,175	75,170	2,191,524
Cash paid for employee benefits	(14,500)	(24,155)	(8,988)	(17,528)
Cash paid for income tax	(53,660)	(67,760)	(18,541)	(16,566)
Net cash from (used in) operating activities	(218,644)	3,023,260	47,641	2,157,430
Cash flows from investing activities				
Increase in short-term loan to related party	-	-	-	(272,896)
Cash receipt from short-term loan to related party	-	-	-	780,340
Increase in short-term loan to other company	(33,554)	(328,193)	-	-
Cash receipt from short-term loan to other company	132,438	29,360	-	-
Increase in other current financial assets	(343,049)	(2,393,483)	(400,000)	(1,100,000)
Cash paid for investment in subsidiary	-	-	(309,720)	(3,426,110)
Increase in other non-current financial assets	-	(39)	-	-
Interest received	94,793	141,290	10,635	24,892
Proceeds from sales of other current financial assets	557,523	309,641	-	-
Dividend income from other companies	293	113	293	113
Acquisitions of property, plant and equipment and intangible assets	(936,373)	(493,342)	(406,826)	(184,444)
Proceeds from disposals of equipment	129,241	55,915	26,643	1,813
Decrease (increase) in other non-current assets	(47,133)	41,430	-	-
Net cash used in investing activities	(445,821)	(2,637,308)	(1,078,975)	(4,176,292)

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from financing activities				
Increase in short-term loans from financial institutions	-	16,150	-	-
Repayment of short-term loans from financial institutions	(137,384)	(509,355)	-	-
Repayment of long-term loans	-	(380,885)	-	-
Payment of principal portion of lease liabilities	(2,725)	(2,080)	-	-
Interest paid	(768)	(10,134)	-	-
Dividend paid	(664,025)	(442,683)	(664,025)	(442,683)
Net cash used in financing activities	(804,902)	(1,328,987)	(664,025)	(442,683)
Decrease in cash and cash equivalents	(1,469,367)	(943,035)	(1,695,359)	(2,461,545)
Translation adjustment	373,796	(317,470)	-	-
Net decrease in cash and cash equivalents	(1,095,571)	(1,260,505)	(1,695,359)	(2,461,545)
Cash and cash equivalents at beginning of the period	4,936,500	6,689,073	2,560,688	4,405,961
Cash and cash equivalents at end of the period	3,840,929	5,428,568	865,329	1,944,416
Supplemental cash flow information				
Net increase (decrease) in accounts payable of plant and equipment	21,721	(40,304)	47,257	7,174
Revaluation gain (loss) on changes in fair value of debt instruments at FVOCI	(55,926)	17,991	-	-
Transfer equipment to intangible assets	-	363	-	-
Transfer equipment to other current assets	1,335	4,424	-	-

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

Hana Microelectronics Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 2026

1. General information

1.1 Corporate information

Hana Microelectronics Public Company Limited ("the Company") was incorporated as a limited company under Thai law and transformed to be a public limited company under the Public Limited Companies Act on 27 January 1993. The Company operates its business in Thailand and is principally engaged in the manufacture and trading of electronic components. The registered office of the Company is at 65/98, Soi Vibhavadi-Rangsit 64, Junction 2, Kwang Talad Bangkhen, Khet Laksi, Bangkok.

1.2 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, income, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

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

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

1.3 Basis of consolidation

The interim consolidated financial statements include the financial statements of Hana Microelectronics Public Company Limited ("the Company") and its subsidiaries ("the subsidiaries") (collectively as "the Group") and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2025. During the current period, there was a change in the Group's shareholding structure regarding the establishment of a new subsidiary, as described in Note 7 to the financial statements.

1.4 Accounting policies

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

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Group's financial statements.

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

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.

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

2. Related party transactions

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

Significant business transactions with related parties are summarised below.

(Unit: Million Baht)

	Separate financial statements			
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Transactions with subsidiary companies				
(eliminated from the consolidated financial statements)				
Sales of goods	44	35	115	123
Sales of assets	24	-	25	1
Guarantee fee income	-	1	1	2
Purchases of materials	68	61	164	165
Purchases of assets	10	-	95	1
Marketing service fee expenses	5	2	7	7
Service fee expenses	-	-	1	1
Interest income	-	-	-	2

As at 30 September 2026 and 31 December 2025, the balances of the accounts between the Company and those related parties are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables (Note 3)				
Trade receivables - related parties				
Subsidiaries	-	-	71,381	69,867
Total trade receivables - related parties	-	-	71,381	69,867
Other current receivables - related parties				
Subsidiaries	-	-	23,697	198
Total other current receivables - related parties	-	-	23,697	198
Total trade and other current receivables	-	-	95,078	70,065

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current payables (Note 11)				
Trade payables - related parties				
Subsidiaries	-	-	59,110	38,552
Total trade payables - related parties	-	-	59,110	38,552
Other current payables - related parties				
Subsidiaries	-	-	6	-
Total other current payables - related parties	-	-	6	-
Total trade and other current payables	-	-	59,116	38,552

Directors' and management's benefits

During the three-month and nine-month periods ended 30 September 2026 and 2025, the Group had employee benefit expenses payable to its directors and management as below.

(Unit: Million Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	22.3	21.1	6.0	5.7
Post-employment benefits	0.8	0.9	0.3	0.3
Total	23.1	22.0	6.3	6.0

(Unit: Million Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	64.9	63.7	16.8	17.3
Post-employment benefits	2.3	2.6	1.0	0.9
Total	67.2	66.3	17.8	18.2

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Age of receivable				
Trade receivables - subsidiaries				
Not yet due	-	-	24,395	14,413
Past due				
Up to 3 months	-	-	37,915	28,025
3 - 6 months	-	-	8,930	27,429
6 - 12 months	-	-	141	-
Total trade receivables - subsidiaries (Note 2)	-	-	71,381	69,867
Trade receivables - unrelated parties				
Not yet due	4,205,732	2,750,175	2,204,105	1,316,419
Past due				
Up to 3 months	743,177	848,895	380,870	499,918
3 - 6 months	76,489	220,296	41,300	187,693
6 - 12 months	42,804	167,072	27,881	125,864
Over 12 months	47,019	2,651	-	17
Total trade receivables - unrelated parties	5,115,221	3,989,089	2,654,156	2,129,911
Less: Allowance for expected credit losses	(93,671)	(25,380)	(60,104)	-
Total trade receivables - unrelated parties - net	5,021,550	3,963,709	2,594,052	2,129,911
Total trade receivables - net	5,021,550	3,963,709	2,665,433	2,199,778
Other current receivables				
Receivables from the Revenue Department	39,651	33,786	5,746	3,966
Other current receivables - subsidiaries (Note 2)	-	-	23,697	198
Other current receivables – unrelated parties	187,933	93,587	97,105	39,670
Total other current receivables	227,584	127,373	126,548	43,834
Trade and other current receivables - net	5,249,134	4,091,082	2,791,981	2,243,612

4. Short-term loan to other company

Movements in short-term loan to other company during the nine-month period ended 30 September 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements				
	Balance as at 31 December 2025	During the period		Translation adjustment	Balance as at 30 September 2026
		Increase	Decrease		
Short-term loan to other company					
Edelteq Ventures (Malaysia) Company Limited	371,159	33,554	(132,438)	23,169	295,444
Total short-term loan to other company	371,159	33,554	(132,438)	23,169	295,444

As at 30 September 2026, the overseas subsidiary had short-term loan to other company of USD 8.81 million or equivalent to Baht 295.44 million (31 December 2025: USD 11.75 million equivalent to Baht 371.16 million) which carried interest at the rate 4.68 - 4.70 percent per annum (31 December 2025: 4.70 - 6.23 percent per annum) and is due for repayment in October 2026.

5. Reduction of inventories to net realisable value (Inventory provision)

Movements in the inventory provision to reduce inventories to net realisable value during the nine-month period ended 30 September 2026 are summarised below.

(Unit: Thousand Baht)

Inventory provision	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2025	783,506	157,447
Reduction of inventory value during the period	323,766	204,920
Reversal of reduction of inventory value during the period	(262,563)	(101,158)
Write-off obsolete and damaged inventories during the period	(6,835)	-
Translation adjustment	58,525	-
Balance as at 30 September 2026	896,399	261,209

6. Other current financial assets

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Debt instruments at amortised cost				
Fixed deposits	5,631,015	5,517,917	2,500,000	2,100,000
Total debt instruments at amortised cost	5,631,015	5,517,917	2,500,000	2,100,000
Debt instruments at FVOCI				
Overseas marketable corporate bonds	1,158,500	1,219,712	-	-
Total debt instruments at FVOCI	1,158,500	1,219,712	-	-
Financial assets at FVTPL				
Liquidity fund	-	319,218	-	-
Total Financial assets at FVTPL	-	319,218	-	-
Total other current financial assets	6,789,515	7,056,847	2,500,000	2,100,000

7. Investments in subsidiaries

(Unit: Thousand Baht)

Company's name	Paid up capital		Shareholding percentage		Cost	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			Percent	Percent		(Audited)
Hana Semiconductor (Ayutthaya) Company Limited	1,200,000	1,200,000	58	58	2,142,910	2,142,910
Hana Semiconductor (BKK) Company Limited	1,000,000	1,000,000	100	100	1,011,100	1,011,100
Omac Sales Limited	325	325	100	100	273,492	273,492
Hana Microelectronics (Cambodia) Company Limited	1,417,167	1,417,167	100	100	1,417,167	1,417,167
Hana Microelectronics International Company Limited	3,426,110	3,426,110	100	100	3,426,110	3,426,110
Hana Microelectronics Investments Company Limited	309,720	-	100	100	309,720	-
Total investments in subsidiary companies					8,580,499	8,270,779
Less: Allowance for impairment loss on investments					(169,719)	(169,719)
Investments in subsidiaries - net					8,410,780	8,101,060

Following the resolution of the Company's Board of Directors No. 1/2026 on 27 February 2026, the Company was approved to additionally invest in 1,000,000 ordinary shares of Hana Microelectronics Investments Company Limited in amount of USD 10 million or equivalent to Baht 309.72 million. This involves the cancellation of the original 2 shares with a par value of USD 1 each and the issuance of 1,000,000 new ordinary shares with a par value of USD 10 each. The subsidiary registered the capital increase with the BVI Registry of Corporate Affairs on 13 February 2026. On 27 February 2026, the Company paid the additional shares, as called by the subsidiary. As at 30 September 2026, the Company had investment in 1,000,000 ordinary shares of Hana Microelectronics Investments Company Limited amounting to USD 10 million or equivalent to Baht 309.72 million, representing 100% of the issued and paid-up share capital of the subsidiary.

On 1 June 2026, Hana Technologies, Inc., an indirect subsidiary of the Company, established Hana (Shanghai) Technologies Co., Ltd. in the People's Republic of China in which Hana Technologies, Inc. holds a 100% ownership interest. The subsidiary commenced its operations on 10 July 2026 and primarily engages in sales activities to customers in China. The subsidiary has registered share capital of USD 0.2 million, which is required to be contributed in cash by 27 February 2031. As at 30 September 2026, Hana Technologies, Inc. had not yet made any capital contribution.

8. Investment in associates

(Unit: Thousand Baht)

			Consolidated financial statements				Separate financial statements	
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Carrying amount based on equity method		Cost method	
			30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
			(Percent)	(Percent)				
FT1 Corporation Limited	The manufacture and trading of electronic components	Thailand	49	49	312,415	303,258	372,890	372,890
Total					312,415	303,258	372,890	372,890

During the three-month and nine-month periods ended 30 September 2026 and 2025, the Company recognised its share of loss and share of other comprehensive income from investments in associated company in the consolidated financial statements as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements			
Company's name	Share of loss from investments in associated companies		Share of other comprehensive income from investments in associated companies	
	2026	2025	2026	2025
FT1 Corporation Limited	(2,370)	(753)	2,813	(1,801)
Total	(2,370)	(753)	2,813	(1,801)

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements			
Company's name	Share of loss from investments in associated companies		Share of other comprehensive income from investments in associated companies	
	2026	2025	2026	2025
FT1 Corporation Limited	(10,364)	(15,988)	19,521	(33,007)
Total	(10,364)	(15,988)	19,521	(33,007)

The shares of loss and the shares of other comprehensive incomes from investments in associates had been calculated from the financial statements prepared by the management of the associated company and not being reviewed by its auditor. The Company's management believes that the management accounts of the associated company would not be significantly different from the accounts reviewed by its auditor.

9. Property, plant and equipment

Movements in the property, plant and equipment account during the nine-month period ended 30 September 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 31 December 2025	8,200,556	1,931,327
Acquisitions during the period - at cost	948,397	448,859
Disposals/write-off during the period - net book value at disposal date	(134,181)	(25,291)
Transfer out	(1,335)	-
Depreciation for the period	(1,013,477)	(259,480)
Translation adjustment	494,699	-
Net book value as at 30 September 2026	8,494,659	2,095,415

The overseas subsidiary has mortgaged the land use right and buildings with net book value of approximately CNY 21 million or equivalent to Baht 104 million as collateral for credit facilities obtained from financial institutions as described in Note 16.5 c) to the financial statements.

10. Short-term loans from financial institution

Movements in short-term loans from financial institution during the nine-month period ended 30 September 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2025	137,384	-
Less: Repayment during the period	(137,384)	-
Balance as at 30 September 2026	-	-

As at 30 September 2026, the oversea subsidiary had fully repaid short-term loans from financial institutions before maturity date.

11. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - subsidiaries (Note 2)	-	-	59,110	38,552
Trade payables - unrelated parties	3,244,461	1,879,124	1,799,914	743,855
Other current payables - subsidiaries (Note 2)	-	-	6	-
Advance received from customers	900,222	778,637	195,452	161,177
Other payables for purchases of assets	204,711	182,990	106,044	58,787
Accrued expenses	566,122	315,166	121,030	36,653
Total trade and other current payables	4,915,516	3,155,917	2,281,556	1,039,024

12. Income tax

Interim corporate income tax is calculated on profit before income tax for the period, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and nine-month periods ended 30 September 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	11,914	12,274	6,731	2,042
Deferred tax:				
Relating to origination and reversal of temporary differences	(677)	2,903	(4,473)	(222)
Income tax expenses reported in the income statement	11,237	15,177	2,258	1,820

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	41,821	40,552	20,752	9,328
Deferred tax:				
Relating to origination and reversal of temporary differences	8,393	17,177	(7,068)	6,181
Income tax expenses reported in the income statement	50,214	57,729	13,684	15,509

The amounts of income tax relating to each component of other comprehensive income for the three-month and nine-month periods ended 30 September 2026 and 2025 are as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	(373)	194	-	-

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	(755)	1,283	-	-

13. Earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

14. Segment information

The Group is organised into business units based on its products and services. During the current periods, the Group has not changed the organisation of its reportable segments from the last annual financial statements.

The following table presents revenue and profit information regarding the Group's operating segments for the three-month and nine-month periods ended 30 September 2026 and 2025.

(Unit: Million Baht)

	Consolidated financial statements for the three-month periods ended 30 September											
	Printed Circuit Board Assembly (PCBA)		Integrated Circuit (IC)		Others		Total reportable segments		Eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues from external customers	4,736	3,164	1,892	1,708	669	423	7,297	5,295	-	-	7,297	5,295
Intersegment revenues	893	738	94	278	211	159	1,198	1,175	(1,198)	(1,175)	-	-
Total revenues	5,629	3,902	1,986	1,986	880	582	8,495	6,470	(1,198)	(1,175)	7,297	5,295
Segment profit (loss)	864	625	152	17	(128)	(323)	888	319	-	-	888	319
Gain (loss) on exchange											157	(25)
Gain on derivatives											1	1
Other income											109	75
Selling and distribution expenses											(84)	(72)
Administrative expenses											(402)	(312)
Share of loss from investment in associate											(3)	(1)
Finance income											40	46
Finance cost											(2)	(1)
Income tax expenses											(11)	(15)
Profit for the period											693	15

(Unit: Million Baht)

	Consolidated financial statements for the nine-month periods ended 30 September											
	Printed Circuit Board Assembly (PCBA)		Integrated Circuit (IC)		Others		Total reportable segments		Eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues from external customers	10,631	9,888	5,326	4,647	1,638	1,211	17,595	15,746	-	-	17,595	15,746
Intersegment revenues	2,262	2,283	622	651	516	451	3,400	3,385	(3,400)	(3,385)	-	-
Total revenues	12,893	12,171	5,948	5,298	2,154	1,662	20,995	19,131	(3,400)	(3,385)	17,595	15,746
Segment profit (loss)	1,927	1,913	394	18	(460)	(595)	1,861	1,336	2	3	1,863	1,339
Gain (loss) on exchange											318	(121)
Gain on derivatives											3	-
Other income											301	496
Selling and distribution expenses											(237)	(223)
Administrative expenses											(1,180)	(1,019)
Share of loss from investment in associate											(11)	(16)
Finance income											122	142
Finance cost											(6)	(12)
Income tax expenses											(50)	(58)
Profit for the period											1,123	528

15. Dividend paid

During the nine-month periods ended 30 September 2026 and 2025, the Company and its subsidiaries had dividend payments as follows:

	Approved by	Total dividends	Dividend per share
		Thousand Baht	Baht
The Company			
For the year 2026			
Dividends on 2025 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 30 April 2026	664,025	0.75
For the year 2025			
Dividends on 2024 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 30 April 2025	442,683	0.50

16. Commitments and contingent liabilities

16.1 Capital commitments

As at 30 September 2026, the Group had capital commitments relating to the acquisitions of land, buildings and machinery totaling Baht 688 million (31 December 2025: Baht 101 million) and the Company only of approximately Baht 218 million (31 December 2025: Baht 86 million).

16.2 Commitments under service agreements

The Group has future payments required under the service contracts as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
Payable:				
In up to 1 year	98.6	110.0	12.1	10.7
In over 1 year and up to 5 years	39.2	89.1	2.2	-

16.3 Marketing supportive service agreements

Since the year 2001, the Company and three subsidiary companies entered into marketing supportive service agreement with an overseas subsidiary company. Under that agreement, the Company and the three subsidiary companies have to pay service fees to that subsidiary company at the rates stipulated in the agreement.

16.4 Sale representative agreements

Since the year 2015, an overseas subsidiary entered into sale representative agreement with an unrelated company with the annual service fees of approximately USD 0.6 million.

16.5 Guarantees

a) As at 30 September 2026, the Company has provided a corporate guarantee in the form of an Irrevocable Standby Letter of Credit (SBLC) issued to other company, totaling USD 10 million or equivalent to Baht 336 million (31 December 2025: USD 10 million or equivalent to Baht 316 million). Subsequently, on 9 October 2026, the SBLC was closed in the issuing bank following the full repayment of the underlying loan in August 2026, as confirmed by the bank.

b) As at 30 September 2026, there were outstanding bank guarantees of approximately Baht 29 million (31 December 2025: Baht 29 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business of the Group to guarantee electricity uses, among others, and the Company of approximately Baht 28 million (31 December 2025: Baht 28 million).

c) The overseas subsidiary has mortgaged the land use right and buildings with net book value of approximately CNY 21 million or equivalent to Baht 104 million as collateral for credit facilities obtained from financial institutions.

17. Financial instruments

17.1 Foreign currency risk

The Group's exposure to foreign currency risk arises mainly from trading transactions that are denominated in foreign currencies. The Group seeks to reduce this risk by entering into forward exchange contracts when it considers appropriate. Generally, the forward exchange contracts will mature within one year.

As at 30 September 2026, the Group had outstanding forward exchange contracts, of which details are presented below.

As at 30 September 2026		
Consolidated financial statements		
Sold amount	Maturity date	Contractual exchange rate for amount sold
(Million EUR)		(USD per EUR)
1.78	4 December 2026	1.1616

17.2 Fair value of financial instruments

Since most of the Group's financial instruments are classified as short-term or carrying interests at rates close to the market rates, their fair value is estimated to approximate the carrying amount presented in the statement of financial position.

17.3 Fair value hierarchy

As of 30 September 2026, the Group had the assets that were measured at fair value using levels of inputs as follows:

(Unit: Thousand Baht)

	Consolidated financial statements			Separate financial statements		
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets measured at fair value						
Financial assets at FVOCI						
Marketable corporate bonds	1,113,412	45,088	1,158,500	-	-	-
Local marketable equity securities	97	-	97	97	-	97
Derivatives						
Foreign currency forward contracts	-	1,641	1,641	-	-	-

During the current period, there were no transfers within the fair value hierarchy.

18. Reclassification

The Group has reclassified the following items in the income statements for the three-month and nine-month periods ended 30 September 2025 to conform to the current year's classification.

(Unit: Thousand Baht)

	Consolidated financial statements			
	the three-month period ended 30 September 2025		for the nine-month period ended 30 September 2025	
	As reclassified	As previously reported	As reclassified	As previously reported
Selling and distribution expenses	71,928	49,957	222,590	153,730
Administrative expenses	311,804	333,775	1,018,962	1,087,822

The reclassifications had no effect to previously reported profit and or shareholders' equity.

19. Events after the reporting period

19.1 Capital reduction of an associate

On 15 September 2026, the Extraordinary General Meeting of Shareholders of FT1 Corporation Limited ("FT1"), an associate of the Company, approved a reduction of FT1's registered capital by approximately Baht 1,047 million, (i.e. from Baht 1,521 million to Baht 474 million), through a reduction in the par value of its shares from Baht 100 per share to Baht 31.15 per share. The capital reduction consisted of Baht 760 million of registered capital that had not been paid up and Baht 287 million of paid-up capital, which will be returned to shareholders in proportion to their respective shareholdings.

Accordingly, the Company, which holds a 49% interest in FT1, will receive a capital repayment of Baht 141 million. On 19 October 2026, FT1 completed the registration of its capital reduction with the Department of Business Development. Subsequently, on 2 November 2026, the Company received the capital repayment in full.

19.2 Dividend

On 11 November 2026, the Meeting of the Company's Board of Directors passed a resolution approving the payment of interim dividends from the profit for the first nine-month period of 2026 to the Company's shareholders at Baht 0.25 per share or a total of approximately Baht 221.3 million. The dividends will be paid to the shareholders on 11 December 2026.

20. Approval of interim financial statements

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