ATP 30 Public Company Limited
Review report and 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 ATP 30 Public Company Limited

I have reviewed the accompanying financial information of ATP 30 Public Company Limited (the Company), which comprises the statement of financial position as at 30 September 2026, the related statements of comprehensive income for the three-month and nine-month periods then ended, and the related 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 financial statements (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

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

Conclusion

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

Preecha Arunnara
Certified Public Accountant (Thailand) No. 5800

EY Office Limited
Bangkok: 9 November 2026

ATP 30 Public Company Limited

Statement of financial position

As at 30 September 2026

(Unit: Thousand Baht)

	Note	30 September 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Assets			
Current assets			
Cash and cash equivalents		23,185	15,250
Trade and other current receivables	*3*	134,579	121,783
Spare parts and supplies		3,686	3,096
Current tax assets		3,025	8,196
Other current assets		20,320	16,286
Total current assets		184,795	164,611
Non-current assets			
Restricted bank deposits		2,000	2,000
Transportation vehicles	*4*	999,954	986,593
Land, building and equipment	*5*	118,523	87,246
Other non-current assets		2,185	1,841
Total non-current assets		1,122,662	1,077,680
Total assets		1,307,457	1,242,291

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

ATP 30 Public Company Limited

Statement of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

	Note	30 September 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Liabilities and shareholders' equity			
Current liabilities			
Bank overdrafts and short-term loans from banks	*6*	114,307	62,440
Trade and other current payables	*7*	67,757	48,064
Current portion of long-term liabilities			
Long-term loans from bank	*8*	2,869	-
Lease liabilities	*9*	104,012	140,549
Other current liabilities		1,945	1,998
Total current liabilities		290,890	253,051
Non-current liabilities			
Long-term loans from other company		100,000	100,000
Long-term liabilities, net of current portion			
Long-term loans from bank	*8*	13,313	-
Lease liabilities	*9*	198,583	196,342
Deferred tax liabilities		86,365	80,135
Non-current provision for employee benefits	*10*	21,066	19,831
Other non-current liabilities		6,587	6,535
Total non-current liabilities		425,914	402,843
Total liabilities		716,804	655,894

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

ATP 30 Public Company Limited

Statement of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

	30 September 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Shareholders' equity		
Share capital		
Registered		
682,310,058 ordinary shares of Baht 0.25 each	170,577	170,577
Issued and fully paid		
682,310,058 ordinary shares of Baht 0.25 each	170,577	170,577
Share premium	228,676	228,676
Retained earnings		
Appropriated - statutory reserve	17,058	17,058
Unappropriated	174,342	170,086
Total shareholders' equity	590,653	586,397
Total liabilities and shareholders' equity	1,307,457	1,242,291
	-	-

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

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Directors

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(Unaudited but reviewed)

ATP 30 Public Company Limited

Statement of comprehensive income

For the three-month period ended 30 September 2026

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

	Note	2026	2025
Profit or loss:			
Revenues			
Service income		210,649	204,019
Other income		3,837	481
Total revenues		214,486	204,500
Expenses			
Cost of services		170,566	160,721
Administrative expenses		20,511	19,561
Total expenses		191,077	180,282
Operating profit		23,409	24,218
Finance cost		(5,559)	(5,337)
Profit before income tax		17,850	18,881
Income tax expenses	*12*	(3,558)	(3,859)
Profit for the period		14,292	15,022
Other comprehensive income:			
Other comprehensive income for the period		-	-
Total comprehensive income for the period		14,292	15,022
Earnings per share	*13*		
Basic earnings per share		0.02	0.02

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

(Unaudited but reviewed)

ATP 30 Public Company Limited

Statement of comprehensive income

For the nine-month period ended 30 September 2026

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

	Note	2026	2025
Profit or loss:			
Revenues			
Service income		611,957	604,715
Other income		4,396	1,062
Total revenues		616,353	605,777
Expenses			
Cost of services		496,985	474,060
Administrative expenses		62,121	57,442
Total expenses		559,106	531,502
Operating profit		57,247	74,275
Finance cost		(16,236)	(16,321)
Profit before income tax		41,011	57,954
Income tax expenses	*12*	(9,463)	(11,682)
Profit for the period		31,548	46,272
Other comprehensive income:			
Other comprehensive income for the period		-	-
Total comprehensive income for the period		31,548	46,272
Earnings per share	*13*		
Basic earnings per share		0.05	0.07

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

(Unaudited but reviewed)

ATP 30 Public Company Limited

Cash flow statement

For the nine-month period ended 30 September 2026

(Unit : Thousand Baht)

	2026	2025
Cash flows from operating activities		
Profit before tax	41,011	57,954
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:		
Depreciation and amortisation	75,137	73,776
Loss on disposal/written-off of transportation vehicles and equipment	-	1
Provision for employee benefits	2,740	2,524
Finance income	(31)	(39)
Finance cost	16,236	16,321
Profit from operating activities before changes in operating assets and liabilities	135,093	150,537
Operating assets (increase) decrease		
Trade and other current receivables	(12,795)	(10,224)
Spare parts and supplies	(591)	(660)
Other current assets	(2,759)	(2,085)
Other non-current assets	(1,040)	(614)
Operating liabilities increase (decrease)		
Trade and other current payables	14,500	5,145
Other current liabilities	(53)	(264)
Other non-current liabilities	52	636
Cash flows from operating activities	132,407	142,471
Cash paid for long-term employee benefits	(1,505)	(453)
Cash received from interest income	31	39
Cash received from withholding tax refund	6,767	6,436
Cash paid for withholding tax	(6,105)	(6,046)
Net cash flows from operating activities	131,595	142,447

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

(Unaudited but reviewed)

ATP 30 Public Company Limited

Cash flow statement (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	2026	2025
Cash flows from investing activities		
Cash paid to settle payables from purchase of fixed assets	(1,332)	(835)
Acquisition of property, plant and equipment	(22,150)	-
Acquisition of transportation vehicles	(2,645)	(6,680)
Net cash flows used in investing activities	(26,127)	(7,515)
Cash flows from financing activities		
Increase (decrease) in bank overdrafts	16,867	(6,197)
Cash received from short-term loans from bank	100,000	60,000
Cash received from long-term loans from bank	16,182	-
Cash paid for short-term loans from bank	(65,000)	(40,000)
Cash paid for long-term loans from bank	-	(1,140)
Payment of principal portion of lease liabilities	(121,899)	(119,866)
Cash paid for interest expenses	(16,394)	(16,321)
Dividend paid	(27,289)	(20,466)
Net cash flows used in financing activities	(97,533)	(143,990)
Net increase (decrease) in cash and cash equivalents	7,935	(9,058)
Cash and cash equivalents at beginning of period	15,250	14,696
Cash and cash equivalents at end of period	23,185	5,638
	-	
Supplemental cash flows information		
Non-cash items		
Increase in right-of-use assets and lease liabilities due to entering into lease agreements	87,604	34,157
Payables for acquisition of equipment	6,521	324

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

(Unaudited but reviewed)

ATP 30 Public Company Limited

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Issued and fully paid-up share capital	Share premium	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Total
Balance as at 1 January 2025	170,577	228,676	17,058	132,053	548,364
Dividend paid (Note 11)	-	-	-	(20,469)	(20,469)
Total comprehensive income for the period	-	-	-	46,272	46,272
Balance as at 30 September 2025	170,577	228,676	17,058	157,856	574,167
Balance as at 1 January 2026	170,577	228,676	17,058	170,086	586,397
Dividend paid (Note 11)	-	-	-	(27,292)	(27,292)
Total comprehensive income for the period	-	-	-	31,548	31,548
Balance as at 30 September 2026	170,577	228,676	17,058	174,342	590,653

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

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

1. General information

1.1 Basis for the preparation of interim financial statements

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

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

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

1.2 Accounting policies

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

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Company'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 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 Company is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

2. Related party transactions

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

Significant business transactions with related parties are summarised as follows.

(Unit: Million Baht)

	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Transactions with related parties				
Subcontracted transportation service costs	1.5	1.4	4.1	4.2

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

(Unit: Thousand Baht)

	30 September 2026	31 December 2025
		(Audited)
Trade payables - related parties (Note 7)		
Related company (Common management)	1,321	1,220
Related persons (Management)	163	161
Total trade payables - related parties	1,484	1,381

Benefits of directors and management

The Company had employee benefit expenses payable to its directors and management as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Short-term employee benefits	5,450	4,961	18,060	15,971
Post-employment benefits	239	212	719	637
Total	5,689	5,173	18,779	16,608

3. Trade and other current receivables

(Unit: Thousand Baht)

	30 September 2026	31 December 2025 (Audited)
Trade receivables		
Aged on the basis of due dates		
Not yet due	121,335	113,452
Past due		
Up to 3 months	2,783	1,889
3 - 6 months	-	16
6 - 12 months	-	6
Over 12 months	3,080	3,080
Total trade receivables	127,198	118,443
Less: Allowance for expected credit losses	(3,080)	(3,080)
Total trade receivables - net	124,118	115,363
Other current receivables		
Accrued services income	9,817	5,768
Advance payments	193	380
Other current receivables	451	272
Total other current receivables	10,461	6,420
Total trade and other current receivables - net	134,579	121,783

4. Transportation vehicles

Movements of the transportation vehicles account are summarised below.

(Unit: Thousand Baht)

Net book value as at 1 January 2026	986,593
Acquisitions during the period - at cost	82,798
Depreciation for the period	(69,437)
Net book value as at 30 September 2026	999,954

As at 30 September 2026, the Company had right-of-use assets (Note 9) with a net book value of Baht 453 million (31 December 2025: Baht 564 million) which are presented as a part of transportation vehicles.

The Company pledged transportation vehicles with a net book value of Baht 175 million (31 December 2025: Baht 186 million) as collateral for long-term loans from other company.

5. Land, building and equipment

Movements of the land, building and equipment account are summarised below.

	(Unit: Thousand Baht)
Net book value as at 1 January 2026	87,246
Acquisitions during the period - at cost	36,281
Depreciation for the period	(5,004)
Net book value as at 30 September 2026	118,523

As at 30 September 2026, the Company had right-of-use assets (Note 9) with a net book value of Baht 18 million (31 December 2025: Baht 12 million) which are presented as a part of land, building and equipment.

The Company has mortgaged its land and building with a net book value of Baht 58 million as collateral for bank overdrafts, short-term loans from bank and long-term loans from bank as described in Note 6 and 8 to the interim financial statements. Additionally, the Company pledged equipment with a net book value of Baht 4 million as collateral for long-term loans from bank as described in Note 8 to the interim financial statements.

6. Bank overdrafts and short-term loans from bank

(Unit: Thousand Baht)

	Interest rate	30 September 2026	31 December 2025
	(percent per annum)		(Audited)
Bank overdrafts	MOR, MOR - 0.60% and MOR - 1.25%	34,307	17,440
Short-term loans from bank	MLR, MLR - 1.83% and MLR - 2.93%	80,000	45,000
Total		114,307	62,440

As at 30 September 2026, the Company has bank overdraft credit facilities and short-term loan credit facilities from bank with undrawn amount totaling Baht 42 million (31 December 2025: Baht 34 million). Certain credit facilities are secured by the Company's bank deposit, land and building.

The bank overdraft and short-term loan agreements require the Company to comply with certain financial covenants under the loan agreements such as maintaining the shareholdings of current shareholders, maintaining the debt-to-equity ratios and debt service coverage ratios as prescribed in the agreements.

7. Trade and other current payables

(Unit: Thousand Baht)

	30 September 2026	31 December 2025
		(Audited)
Trade payables - unrelated parties	43,279	38,829
Trade payables - related parties (Note 2)	1,484	1,381
Other current payables	1,337	580
Payables for purchase of fixed assets	6,521	1,332
Accrued expenses	14,497	5,065
Advances received	639	877
Total trade and other current payables	67,757	48,064

8. Long-term loans from banks

(Unit: Thousand Baht)

Balance as at 1 January 2026	-
Add: Additional borrowings	16,182
Balance as at 30 September 2026	16,182
Less: Current portion	(2,869)
Long-term loans - net of current portion	13,313

The loans are secured by the bank deposit of the Company and mortgage of land and building thereon, and the registration of certain equipment as business collateral described in Note 5 to the interim financial statements.

The loan agreements stipulate certain performance requirements and covenants, pertaining to matters such as the maintenance of the shareholdings of current shareholders, maintenance of certain debt-to-equity ratios and debt service coverage ratios as prescribed in the agreements.

As at 30 September 2026, the credit facility of the Company which had not yet been drawn down amounted to Baht 74 million (31 December 2025: Baht 90 million).

9. Leases

The Company has lease contracts for assets used in its operations. Leases generally have lease terms between 1 - 20 years.

(a) Right-of-use assets

Movements of right-of-use assets account are summarised below:

(Unit: Thousand Baht)

	Right-of-use assets		
	Transportation vehicles	Land, building and equipment	Total
Net book value as at 1 January 2026	563,583	12,291	575,874
Increase during the period	80,152	7,452	87,604
Transfer to assets during the period - net book value	(163,156)	-	(163,156)
Depreciation for the period	(27,183)	(2,196)	(29,379)
Net book value as at 30 September 2026	453,396	17,547	470,943

(b) Lease liabilities

Movements of the lease liability account are summarised below:

	(Unit: Thousand Baht)
Balance as at 1 January 2026	336,891
Additions	87,604
Accretion of interest	9,385
Repayments	(131,285)
Balance as at 30 September 2026	302,595
Less: Current portion	(104,012)
Lease liabilities - net of current portion	198,583

10. Non-current provision for employee benefits

Movements of the non-current provision for employee benefits account are summarised below.

	(Unit: Thousand Baht)
Balance as at 1 January 2026	19,831
Add: Benefits recognised during period	2,740
Less: Benefits paid during period	(1,505)
Balance as at 30 September 2026	21,066

11. Dividends

Dividends declared in 2026 and 2025 consisted of the followings:

Dividends	Approved by	Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividend for 2025	Annual General Meeting of Shareholders on 27 March 2026	27.3	0.04
Final dividend for 2024	Annual General Meeting of Shareholders on 28 March 2025	20.5	0.03

12. Income tax

Interim corporate income tax was 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		For the nine-month periods ended 30 September	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	2,440	-	3,233	-
Deferred tax:				
Relating to origination and reversal of temporary differences	1,118	3,859	6,230	11,682
Income tax expense reported in the statement of comprehensive income	3,558	3,859	9,463	11,682

13. Earnings per share

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

14. Segment information

The four principal operating segments of the Company are the transport services segment, the management services segment, the vehicle rental segment, and the maintenance services segment. The management services segment consists of electric vehicle fleet management and shuttle public transport management. However, the management services segment, the vehicle rental segment and the maintenance services segment are not material. The Company operates solely in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. Therefore, all of the revenues, operating profits and assets as reflected in these financial statements pertain exclusively to the aforementioned reportable operating segment and geographical area.

15. Commitments and contingent liabilities

15.1 Capital commitments

As at 30 September 2026, the Company had outstanding capital commitments of Baht 15 million relating to the construction of buildings and equipment (31 December 2025: Nil).

15.2 Bank guarantees

As at 30 September 2026, there were outstanding bank guarantees of Baht 19 million (31 December 2025: Baht 18 million) issued by banks on behalf of the Company in respect of certain obligations in the normal course of business.

16. Fair value of financial instruments

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

17. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 9 November 2026.