



Notification of the Allocation of Capital Increase
Ordinary Shares

of

Plus Tech Innovation Public Company Limited

Subscription Period:

From 25 February to 4 March 2026

(a total of 5 business days)

February 17, 2026

Subject: Notification of Rights to Subscribe for Newly Issued Ordinary Shares of Plus Tech
Innovation Public Company Limited

To: Shareholders of Plus Tech Innovation Public Company Limited

Attachments:

1. Notification of Allocation of Newly Issued Ordinary Shares
2. Online Subscription Method Guidebook
3. Subscription Form for Newly Issued Ordinary Shares
4. Bill Payment Form
5. Additional Documents for Securities Subscription for those who wish to deposit securities into the Issuer Account and FATCA Status Declaration for Individuals and Entities**Documents sent in QR Code format*
6. Power of Attorney for Subscription of Newly Issued Ordinary Shares
7. Map of Subscription Locations (Kingsford Securities HQ)
8. Certificate of Subscription Rights for Newly Issued Ordinary Shares issued by Thailand Securities Depository Co., Ltd.

As approved by the Extraordinary General Meeting of Shareholders No. 1/2026 of Plus Tech Innovation Public Company Limited ("the Company") held on February 3, 2026, the Company has resolved to increase its registered capital and allocate up to 183,653,328 newly issued ordinary shares with a par value of 1.00 Baht per share, to existing shareholders in proportion to their shareholding (Right Offering: RO) at a ratio of 2 existing shares to 1 newly issued share, totaling 183,653,328 shares.

The newly issued ordinary shares will be offered to existing shareholders in proportion to their shareholding (RO) at a ratio of 2 existing shares to 1 newly issued share at a price of 2.00 Baht per share. Any fractional shares resulting from the calculation will be disregarded. Existing shareholders may subscribe for shares in excess of their rights (Oversubscription). Shares subscribed in excess of rights will be allocated only if there are remaining shares after the allocation to shareholders who have subscribed according to their rights. The record date for determining shareholders entitled to subscribe for newly issued shares is February 10, 2026, and the subscription and payment period is as follows:

1. **Subscription and Payment Period for Newly Issued Ordinary Shares:**
 - **Subscription through the Company:**
February 25 – March 4, 2026, from 9:00 AM to 4:00 PM (5 business days)
 - **Online Subscription:**
February 25 – March 4, 2026, 24 hours a day (until 4:00 PM on the last day)

2. **Subscription and Payment Locations for Newly Issued Ordinary Shares:**

- **Subscription through the Company:** Shareholders can contact to Agent for subscribing to the increased capital shares
Kingsford Securities Public Company Limited, acting as the Subscription Agent for the Newly Issued Shares
Mr. Naruepon Amornmeswarin, Ms. Chattharika Nilkhan, Ms. Thitichaya Prempanichnukul
Tel: 02-829-6999 ext. 2321, 2341, 2322
Email: Group Sec-CD@kfsec.co.th
- **Online Subscription:** Website for subscription: <https://trading.kingsfordsec.com/rolist>

3. **Allocation of Capital Increase Ordinary Shares to Existing Shareholders**

The allocation of capital increases ordinary shares to the Company's existing shareholders in proportion to their shareholding shall be divided into two cases:

- (1) In the case where shareholders subscribe for shares in accordance with or below their entitlement: Shareholders who express their intention to subscribe for capital increase ordinary shares in accordance with or below their entitled amount shall be allocated the full number of shares subscribed.
- (2) In the case where shareholders subscribe for shares more than their entitlement (Oversubscription): Shareholders who subscribe in excess of their rights must express their intention to oversubscribe in the same subscription form used for exercising their rights. If there are remaining shares from the initial allocation to existing shareholders (Right Offering: RO), and the number of remaining shares is less than the total number of oversubscribed shares, the Company shall allocate the remaining shares as follows:
 - (a) The remaining shares shall be allocated in proportion to the original shareholding ratio of each oversubscribed shareholder. The allocation amount shall be calculated by multiplying each oversubscribed shareholder's shareholding ratio by the number of remaining shares. Any fractional shares resulting from this calculation shall be disregarded. The number of shares allocated shall not exceed the number of shares each shareholder has oversubscribed for and fully paid.
 - (b) If shares still remain after the allocation in (2)(a), the Company shall continue to allocate such remaining shares to those oversubscribing shareholders who have not yet received the full number of shares requested, using the same method described in (2)(a). This will continue until there are no remaining shares for allocation.

In any event, the number of shares allocated to each shareholder shall not exceed the amount subscribed and paid in full. In all cases of oversubscription allocation, the Company shall not allocate shares in a manner that would result in any shareholder breaching the foreign ownership restriction specified in the Company's Articles of Association. Currently, foreign shareholders are allowed to hold no more than 49% of the total shares issued by the Company.

If the allocation of capital increase ordinary shares to any shareholder (including persons under Section 258 of the Securities and Exchange Act B.E. 2535, as amended) causes such shareholder to reach or cross the threshold that requires a tender offer under the Capital Market Supervisory Board Notification No. TorJor. 12/2554 regarding Rules, Conditions, and Procedures for Acquisition of Securities for Business Takeovers (including any amendments), and the shareholder does not qualify for any exemption under such Notification, that shareholder shall be required to make a tender offer for all securities of the Company in accordance with such Notification.

The Company hereby informs you of your rights to subscribe for capital increase ordinary shares, as indicated in the Subscription Rights Certificate issued by the Thailand Securities Depository Company Limited.

The Company has also determined the terms and conditions for the issuance, offering, and allocation of new ordinary shares to its existing shareholders in proportion to their shareholding (Right Offering: RO).

These notifications and accompanying documents have been published on the Company's website: www.plustech.co.th

Sincerely,

Plus Tech Innovation Public Company Limited

-Khun Prachuap-

(Mr. Khun Prachuap)

Chairman of the Board

Attachment 1

Notification of the allocation of additional common shares

Notification of the allocation of additional common shares

Plus Tech Innovation Public Company Limited



Subscription period for additional common shares

From 25 February – 4 March 2026 Total 5 working days

(Only on working days of the Stock Exchange of Thailand)

Notification of the Allocation of Additional Common Shares,

Part 1:

Information on the Allocation of Additional Common Shares

1. Company name and location

company	:	Plus Tech Innovation Public Company Limited
Office location	:	41/ 1Soi Wat Suan Som, Pu Chao Saming Phrai Road, Samrong Tai Subdistrict, Phra Pradaeng District, Samut Prakan10130
telephone	:	0- 2394-4374
fax	:	0-2384-0917
website	:	www.plustech.co.th

2. Date, month, year and number of the Board of Directors' Meeting and the Shareholders' Meeting in which the resolution was passed to allocate additional common shares and warrants.

Board of Directors Meeting No. 1/2026 : Date 7 January 2026

Extraordinary General Meeting Shareholders No. 1/2026 : Date 3 February 2026

3. Details of the allocation of additional common shares and warrants

At the Extraordinary General Meeting of Shareholders No. 1/2026 held on February 3, 2026, the shareholders resolved to approve the allocation of additional ordinary shares to the Company's existing shareholders in proportion to their shareholding (Right Offering: RO). The details of the allocation are as follows:

Common Stock

Type of Shares	:	Common stock
Registered Capital Before the Capital Increase	:	THB 498,742,208, divided into 498,742,208 ordinary shares with a par value of THB 1.00 per share
Paid-Up Capital Before the Capital Increase	:	THB 367,306,656, divided into 367,306,656 ordinary shares with a par value of THB 1.00 per share
Registered Capital After the Capital Increase	:	Following the approval of the capital increase by the Extraordinary General Meeting of Shareholders No. 1/2026 and subsequent registration with the Ministry of Commerce, the Company's registered capital will be THB 682,395,536, divided into 682,395,536

		ordinary shares with a par value of THB 1.00 per share.
Paid-Up Capital After the Capital Increase <i>(Assuming the entire allocation to existing shareholders is fully subscribed)</i>	:	THB 550,959,984, divided into 550,959,984 ordinary shares with a par value of THB 1.00 per share
Number of Capital Increase Ordinary Shares Allocated	:	Not exceeding 183,653,328 shares
Offering Price per Share	:	THB 2.00 per share
Allocation Ratio	:	2 existing ordinary shares to 1 newly issued ordinary share
Method of Allocation	:	<p>The Company will allocate up to 183,653,328 newly issued ordinary shares with a par value of THB 1.00 per share to its existing shareholders (Right Offering: RO). The offering may be made in one or several tranches. The allocation ratio is 2 existing ordinary shares for 1 newly issued ordinary share, at an offering price of THB 2.00 per share.</p> <p>Shareholders may subscribe for shares in excess of their entitlement (Oversubscription). However, such oversubscribed shares will only be allocated if there are remaining shares after the full allocation to shareholders who have subscribed in accordance with their entitlement.</p> <p>The Record Date for determining the shareholders entitled to subscribe to the newly issued ordinary shares under the RO transaction is 10 February 2026.</p>
Handling of Fractional Shares	:	Any fractional shares resulting from the calculation shall be disregarded.

4. Allocation Method for Capital Increase Ordinary Shares

The allocation of capital increases ordinary shares to the Company's existing shareholders in proportion to their shareholding shall be divided into the following two cases:

- (1) **In the case where shareholders subscribe to the capital increase shares according to or less than their entitlement:**

Shareholders who subscribe for capital increase ordinary shares according to or less than their allocated rights will be allocated the full number of shares subscribed.

- (2) **In the case where shareholders subscribe to the capital increase shares in excess of their entitlement (Oversubscription):**

Shareholders who subscribe for capital increase ordinary shares in excess of their rights (oversubscription) will be allocated the oversubscribed shares only if there are remaining shares after the full allocation to existing shareholders who have subscribed according to their entitlement.

For this capital increase, if there are remaining shares after the first-round allocation to shareholders in proportion to their shareholding, the Company will allocate such remaining shares to shareholders who express their intention to oversubscribe, at the same offering price as the shares allocated under the entitled subscription. The Company will continue such allocation until:

- all remaining shares have been fully allocated, or
- no shareholders express interest in oversubscribing, or
- allocation is no longer possible due to fractional shares.

The allocation process is as follows:

- (1) If the number of remaining shares after the first-round allocation is equal to or greater than the total number of oversubscribed shares, the Company shall allocate such remaining shares in full to all shareholders who have oversubscribed and paid in full.
- (2) If the number of remaining shares after the first-round allocation is less than the total number of oversubscribed shares, the Company shall allocate such remaining shares to the oversubscribing shareholders using the following method:
- (a) The remaining shares shall be allocated in proportion to the original shareholding of each oversubscribing shareholder. This is calculated by multiplying the shareholder's proportionate shareholding by the number of remaining shares. The result is the number of shares each oversubscribing shareholder is entitled to receive. Any fractional shares arising from this calculation shall be rounded down. The number of shares allocated shall not exceed the number of shares each shareholder has oversubscribed for and paid in full.

Example

A total of 5,000 capital increase is available. After deducting 4,100 shares subscribed to the rights offering or below entitlement as expressed by the shareholders, there remain 900 capital increase ordinary shares for further allocation.

Allocation to the Company's shareholders in proportion to their shareholding in the first round

Shareholders	Shareholding Proportion	Common shares allocated by rights	Common shares to be subscribed (shares)		Additional common shares allocated according to rights or less than the rights
			As per rights or less than rights	Beyond rights	
A	35%	1,750	1,750	315	1,750
B	20%	1,000	1,000	500	1,000
C	20%	1,000	100		100
D	15%	750	750	200	750
E	10%	500	500		500
Total	100%	5,000	4,100	1,015	4,100

Calculation of the allocation of additional common shares in excess of rights in the first round from the remaining additional common shares, totaling 900 shares, the allocation of excess shares to the company's shareholders in proportion to the shareholding in the first round.

Shareholders	Shareholding Proportion	Common shares allocated by rights	Common shares to be subscribed (shares)		Additional common shares allocated according to rights or less than the rights
			As per rights or less than rights	Beyond rights	
A	35%	1,750	1,750	315	315 (35% x900)
B	20%	1,000	1,000	500	180 (20% x900)
C	20%	1,000	100		
D	15%	750	750	200	135 (15% x900)
E	10%	500	500		
Total	100%	5,000	4,100	1,015	630

Summary of the number of additional common shares allocated according to rights or less than rights and allocated more than rights in the first round.

Shareholders	Common shares allocated by rights	Common shares to be subscribed (shares)		Total number of shares allotted	Common shares for additional subscription (shares)
		According to rights or less than rights	Beyond rights Round 1		Exceeding rights (remaining)
A	1,750	1,750	315	2,065	-
B	1,000	1,000	180	1,180	320
C	1,000	100	-	100	-
D	750	750	135	885	65
E	500	500	-	500	-
Total	5,000	4,100	630	4,730	385

(b) In the event that there are still remaining ordinary shares after the allocation under Clause (2)(a), the Company shall allocate such remaining shares to each shareholder who oversubscribed but has not yet received full allocation of the oversubscribed shares, in accordance with the method under Clause (2)(a), until there are no shares remaining for allocation. In any case, the number of shares to be allocated to each shareholder shall not exceed the number of shares for which they have subscribed and are fully paid.

Any allocation of oversubscribed shares, regardless of the method, must not result in any shareholder holding shares in violation of the Company's foreign shareholding restrictions, as specified in the Company's Articles of Association. Currently, foreign ownership in the Company must not exceed 49% of the total issued and outstanding shares.

In addition, if the allocation of newly issued ordinary shares to any oversubscribing shareholder causes such shareholder (including any person under Section 258 of the Securities and Exchange Act B.E. 2535 (1992), as amended) to hold shares that reach or exceed the threshold requiring a tender offer, as specified in the Notification of the Capital Market Supervisory Board No. TorJor. 12/2554 Re: Rules, Conditions and Procedures for the Acquisition of Securities for Business Takeovers (as amended), and the shareholder does not qualify for an exemption under the said notification, such a

shareholder shall be required to make a tender offer for all securities of the Company in accordance with said notification.

Furthermore, if there are any remaining shares after the allocation to existing shareholders and the allocation to oversubscribed shareholders, the matter shall be proposed to the shareholders' meeting to consider and approve the reduction of the Company's registered capital by canceling the remaining unallocated shares.

The Board of Directors and/or the Chief Executive Officer and/or any person delegated by the Board of Directors and/or the Chief Executive Officer shall be authorized to take any action necessary in connection with the allocation of the newly issued ordinary shares of the Company in accordance with applicable laws and the resolutions of the shareholders' meeting, including but not limited to:

- (1) Determining or amending any details relating to the allocation of newly issued ordinary shares to the existing shareholders in proportion to their shareholdings to comply with the Articles of Association, laws, and/or relevant regulations on the issuance and offering of securities;
- (2) Determining or amending methods of share allocation, such as allocating all at once or in several rounds, the offering period, offering methods, offering price payment procedures, subscription ratio, offering price, subscription and payment process, as well as any other conditions or details relating to the allocation as deemed appropriate, including changing the record date for determining shareholders entitled to the allocation, subject to applicable laws;
- (3) Executing relevant documents and agreements, including application forms, waiver requests, notices, and any other related documents, including certifying relevant documents, communicating and/or submitting or receiving documents from officers or agents of any relevant authorities, including the registration of the newly issued shares as listed securities on the Stock Exchange of Thailand, and undertaking any actions necessary and related to the allocation of newly issued ordinary shares to the Company's existing shareholders in proportion to their shareholdings, in all respects and subject to the applicable laws;
- (4) Registering the change in the paid-up capital with the Department of Business Development, Ministry of Commerce, and performing all necessary actions to comply with the registrar's requirements to complete the registration process.

5. Record date for shareholders to be entitled to subscribe for additional common shares

At the Extraordinary General Meeting of Shareholders No. 1/2026 on 3 February 2026, the record date for determining the names of existing shareholders who are entitled to receive additional common shares in proportion to their shareholdings (Record Date) was set on 10 February 2026.

6. Subscription Period and Payment for the Subscription of Newly Issued Ordinary Shares

Eligible existing shareholders may subscribe for the newly issued ordinary shares at the head office of the subscription agent between 9:00 a.m. and 4:00 p.m. from February 25, 2026 to March 4, 2026 (a total of 5 business days), or subscribe via the online system 24 hours a day from February 25, 2026 to March 4, 2026 (with the deadline on the last day being no later than 4:00 p.m.) at <https://trading.kingsfordsec.com/rolist>, or by any other method specified under the procedures for subscription and payment described in Clause 7. The subscription for the newly issued ordinary shares may be made via either of the following two methods:

- (1) Subscription via the online system (for individual shareholders) through the website <https://trading.kingsfordsec.com/rolist>. Please refer to Attachment 2 for user instructions.
- (2) Subscription at the Kingsford Securities's Head office as RO Agent of PTECH

**** The Company will not accept subscriptions for additional common shares via post and fax in any case . ****

The Company reserves the right to reject any subscription if the subscription documents are not received within the specified subscription period and deadline. For shareholders holding scripless shares, if the shareholder does not subscribe personally, they may contact their securities company (the officer in charge of the shareholder's account or their marketing officer) where their shares are deposited, in order to collect the required documents and complete the subscription for the newly issued ordinary shares on their behalf.

7. Subscription and payment procedures

(1) Subscription Procedures

Each eligible shareholder (the "Subscriber") may subscribe for the newly issued ordinary shares of the Company (the "New Ordinary Shares") by making a **single, lump-sum payment** for the full amount of the subscription. Partial payments shall not be accepted under any circumstances.

Subscriptions and payments may be made during the period from **9:00 a.m. to 4:00 p.m. (Bangkok time) from 25 February 2026 to 4 March 2026**, inclusive, representing a total of **five (5) business days**, or via the online subscription system available **twenty-four (24) hours per day** throughout the same period, provided that on the last day of the subscription period, subscriptions must be completed no later than **4:00 p.m. (Bangkok time)**, in accordance with the procedures set forth below.

(1) Online Subscription

Subscribers electing to subscribe through the online subscription system shall access the system at <https://trading.kingsfordsec.com/rolist> The procedures and operating instructions for the online subscription system are set out in **Attachment 2**.

(2) Subscription by Submission of Physical Documents

Place of Subscription

Subscribers may submit subscription applications, and all required supporting documents to the subscription agent at the following address (location map as per Attachment 7):

Kingsford Securities Public Company Limited

Securities Operations Department

191 Silom Complex Building, 11th Floor

Silom Road, Silom Sub-district, Bangrak District

Bangkok 10500

Telephone: +66 (0)2-829-6999

(2) Payment of Subscription Price

Payment for the subscription of New Ordinary Shares shall be made by depositing cash, or by personal cheque, cashier's cheque, or bank draft, through the **Bill Payment deposit system** (Attachment 4) at any branch of **Siam Commercial Bank Public Company Limited**, by completing all required information in full and specifying:

- **Reference 1:** the ten (10)-digit shareholder registration number, as stated in the subscription rights certificate issued by **Thailand Securities Depository Co., Ltd.** (Attachment 3); and
- **Reference 2:** the subscriber's national identification card number, passport number, or alien identification number, as applicable.

Subscribers shall submit proof of payment together with the subscription documents to the subscription agent during the period from **25 February 2026 to 4 March 2026**, between **9:00 a.m. and 4:00 p.m. (Bangkok time)**.

Where payment is made by personal cheque, cashier's cheque, or bank draft, such instrument must be crossed "**Account Payee Only**" and made payable to "**Kingsford Securities Public Company Limited – Subscription**", dated on the same date as the subscription. All subscription documents must be delivered no later than **27 February 2026**.

Such cheques must be collectible through a clearing house located in Bangkok on the immediately following business day and within the prescribed subscription period. Any bank charges, fees, or related expenses shall be borne solely by the Subscriber.

Subscribers who maintain securities trading accounts with **Kingsford Securities Public Company Limited** may effect payment by notifying their appointed Investment Consultant ("IC") and

submitting the required subscription documents no later than **11:00 a. m. on 27 February 2026**, by either of the following methods:

- (1) **Automatic Transfer System (ATS):** pursuant to an effective standing authorization allowing automatic fund transfers to settle the subscription obligation on the subscription date; or
- (2) **Withdrawal of Collateral:** pursuant to the Subscriber's instruction to withdraw collateral deposited with the broker for settlement of the subscription price.

(3) **Submission of Supporting Documents**

Following payment of the subscription price, each Subscriber shall submit the following documents to the subscription agent at the place specified above:

- (1) A duly completed and executed **Subscription Form for the Newly Issued Ordinary Shares of Plus Tech Innovation Public Company Limited** (Attachment 3). Each Subscription Form may be used in respect of only one (1) subscription rights certificate.
- (2) The original **Subscription Rights Certificate** issued by Thailand Securities Depository Co., Ltd. (Attachment 8), specifying the number of New Ordinary Shares allocable under the pro rata entitlement (if any).
- (3) Proof of payment (Bill Payment slip) (Attachment 4), clearly indicating the shareholder registration number, the Subscriber's full name as appearing on the subscription rights certificate, and a valid contact telephone number.
- (4) Additional documentation required for Subscribers electing to deposit shares into the issuer account only, together with a completed **FATCA (Foreign Account Tax Compliance Act) questionnaire** (Attachment 5).
- (5) Identification and Supporting Documents

Each Subscriber shall submit identification and supporting documents, duly certified as true copies, as applicable, as follows:

- **Thai Individual Subscribers**

A certified true copy of a valid Thai national identification card. In the event that the Subscriber does not possess a national identification card, a certified true copy of the house registration showing the thirteen (13)-digit national identification number, or a certified true copy of other official government-issued documents bearing such thirteen (13)-digit national identification number, shall be submitted. Where there has been any change of name or surname resulting in a discrepancy between the Subscriber's name as stated in the share register or the subscription rights certificate and the identification documents submitted, certified true copies of official documents evidencing such change (including, without limitation, name change certificates, marriage certificates, or divorce certificates, as applicable) shall also be provided. *In the case of a lifetime Thai national identification card, a certified true copy of the relevant*

page of the house registration showing the house number and the name corresponding to the national identification card must be submitted.

- **Foreign Individual Subscribers**

A certified true copy of a valid alien identification card or a valid passport.

- **Juristic Persons Incorporated in Thailand**

A certified true copy of the company affidavit issued by the Ministry of Commerce, dated not more than six (6) months prior to the subscription date, duly certified by an authorized signatory of such juristic person and affixed with the corporate seal (if any), together with certified true copies of the national identification card* or passport (as applicable) of the authorized signatory(ies).

In the case of a lifetime Thai national identification card, a certified true copy of the relevant page of the house registration showing the house number and the name corresponding to the national identification card must be submitted.

- **Juristic Persons Incorporated Outside Thailand**

Certified true copies of constitutional or incorporation documents of such juristic person, issued not more than one (1) year prior to the subscription date, duly certified by an authorized signatory and affixed with the corporate seal (if any), together with certified true copies of the national identification card or passport (as applicable) of the authorized signatory(ies). All such documents must be duly notarized by a Notary Public or certified by a Royal Thai Embassy or Royal Thai Consulate in the jurisdiction in which such documents were executed, and shall be dated not more than one (1) year prior to the subscription date.

8. Terms and conditions of subscription

- (1) A subscription shall be deemed valid and complete only upon the successful collection of the subscription price by the subscription agent and, where applicable, the completion of the allocation of excess subscription shares by the Company.
- (2) Once a Subscriber has duly subscribed and paid the subscription price in full, such subscription shall be **irrevocable** and may not be cancelled under any circumstances.
- (3) Any failure to comply with the prescribed subscription procedures, payment conditions, documentation requirements, or time limits shall be deemed a **waiver of subscription rights**, and the Company reserves the absolute right to refuse or reduce the allocation of New Ordinary Shares accordingly.
- (4) Shareholders who fail to exercise their subscription rights within the subscription period shall be deemed to have irrevocably waived such rights.
- (5) The Company reserves the right to limit, reduce, or refuse any allocation of New Ordinary Shares where such allocation would result in foreign shareholding exceeding **forty-nine percent (49%)**

of the total issued shares of the Company, or where such allocation would give rise to obligations under foreign laws or regulations.

9. Refund

In the event that a Subscriber subscribes for New Ordinary Shares in excess of its entitlement and such excess shares are not allocated in whole or in part, or where allocation is denied due to non-compliance with the subscription conditions, the Company and/or the subscription agent shall refund the relevant subscription monies, without interest or compensation, within **fourteen (14) days** from the last day of the subscription period. Refunds shall be made in accordance with the following procedures:

- (1) Subscribers maintaining securities trading accounts with Kingsford Securities Public Company Limited shall receive refunds via the **Automatic Transfer System (ATS)** within **five (5) business days**.
- (2) Subscribers without a Securities Trading Account with Kingsford Securities Public Company Limited
In the case of Subscribers who do not maintain a securities trading account with **Kingsford Securities Public Company Limited**, any refund of subscription monies shall be affected by **bank transfer** to the Subscriber's bank account **within seven (7) business days** from the last day of the subscription period.

For such purposes, the Subscriber must submit a certified true copy of the first page of the Subscriber's bank passbook, duly certified by the Subscriber. The name of the bank account holder must be identical to the name of the Subscriber, and such bank account must not be a joint account.

Notwithstanding the foregoing, where (i) the amount of subscription monies to be refunded exceeds **THB 2,000,000**, or (ii) the Subscriber fails to submit a certified true copy of the Subscriber's bank passbook, the refund shall be made by means of a **crossed cheque**, payable exclusively to the Subscriber, **within ten (10) business days** from the last day of the subscription period. Such cheque shall be dispatched by registered mail to the address of the Subscriber as appearing in the Company's shareholder database in the share register as of **10 February 2026**. In the event that the refund is made by cheque, the Subscriber shall bear all bank charges and interbank clearing fees, if any.

The subscription agent shall be responsible for effecting such refund and, in the event that the refund is not completed within **fourteen (14) days** from the last day of the subscription period, shall pay interest to the Subscriber at the rate of **7.50% per annum**, calculated on the amount of subscription monies refundable in respect of the unallocated shares, from the date immediately following the expiration of such fourteen (14)-day period until the date on which the refund is duly made in accordance with the procedures set forth above.

For the avoidance of doubt, in any event where the subscription monies relating to the unallocated shares or shares allocated in an amount less than the excess subscription have been duly

transferred to the Subscriber's bank account in the Subscriber's name, or where a crossed cheque has been dispatched by registered mail to the Subscriber at the address appearing in the Company's shareholder database as of **10 February 2026**, such refund shall be deemed to have been validly and lawfully made in full. Upon completion of such transfer or dispatch, the Subscriber shall have no further right to claim interest, damages, or any other compensation from the Company and/or the subscription agent.

10. Delivery of Newly Issued Ordinary Shares

Each Subscriber may elect one of the following methods for the delivery of the New Ordinary Shares:

10.1 Deposit into a Securities Trading Account of the Subscriber

Where the Subscriber elects to deposit the New Ordinary Shares into a securities trading account maintained by the Subscriber with a securities company, the Company shall arrange for the allocated shares to be deposited with Thailand Securities Depository Co., Ltd. ("TSD") for the benefit of the Subscriber. TSD and the relevant securities company shall record the number of shares deposited and issue a deposit confirmation to the Subscriber within seven (7) business days from the closing date of the subscription period.

In this case, the Subscriber shall be entitled to sell the allocated shares on the Stock Exchange immediately upon the Stock Exchange, granting approval for the Company's shares to commence trading.

The name of the Subscriber must correspond to the name of the holder of the relevant securities trading account. Failing such correspondence, the Company reserves the right to effect delivery of the shares by depositing such shares with TSD under the name "Thailand Securities Depository Co., Ltd. for Depositor" and crediting such shares to the issuer account (Member No. 600).

Subscribers exercising their subscription rights must correctly specify the securities company code (as stated on the reverse side of the subscription form) and the securities trading account number into which the allocated shares are to be transferred. Any error or inaccuracy in such information may result in the inability to transfer the shares into the specified securities trading account, and the Company shall not be responsible for any loss of shares or any delay in the recovery thereof. Where the Subscriber fails to complete the relevant information or fails to make an election among the available delivery methods in the subscription form, the Company reserves the right to deliver the shares by depositing them with TSD under the name "Thailand Securities Depository Co., Ltd. for Depositor" and crediting such shares to the issuer account (Member No. 600).

10.2 Deposit into the Issuer Account (Member No. 600)

Where the Subscriber elects to deposit the New Ordinary Shares into the issuer account (Member No. 600), the Company shall arrange for the allocated shares to be deposited with Thailand Securities Depository Co., Ltd. for the benefit of the Subscriber. TSD shall record the number of shares allocated to the Subscriber in the issuer account and issue a deposit confirmation to the Subscriber within seven (7) business days from the closing date of the subscription period.

To sell such shares, the Subscriber must withdraw the shares from the issuer account (Member No. 600) through a securities company. Such withdrawal may be subject to fees as prescribed by TSD and/or the relevant securities company.

In this case, the Subscriber shall be entitled to sell the allocated shares on the Stock Exchange immediately upon (i) the Stock Exchange granting approval for the Company's shares to commence trading and (ii) the Subscriber having completed the withdrawal of such shares from the issuer account.

10.3 Issuance of Physical Share Certificates

Where the Subscriber elects to receive physical share certificates registered in the Subscriber's name, TSD, acting as the Company's registrar, shall deliver the share certificates representing the allocated shares to the Subscriber by registered mail, addressed to the name and address appearing in the Company's register of shareholders as of 10 February 2026 (Record Date), within fifteen (15) business days from the closing date of the subscription period.

In this case, the Subscriber shall not be entitled to sell the allocated shares on the Stock Exchange until the share certificates have been received. The Subscriber may receive such share certificates after the Company's shares have already been approved for trading on the Stock Exchange.

11 Other Material Information Relating to the Subscription of Newly Issued Ordinary Shares

11.1 Online Subscription: In the case of subscription through the online system, the system shall automatically record the subscription information upon the Subscriber's confirmation of the subscription transaction. Subscribers may verify their subscription status by entering their thirteen (13)-digit national identification number.

11.2 Hard Copy Subscription: In the case of subscription by submission of physical documents, the Subscriber shall receive a subscription acknowledgment signed by an authorized officer of the subscription agent as evidence of submission. The subscription shall be deemed complete only when the Company has successfully collected the subscription monies.

11.3 Irrevocability of Subscription: Subscribers who have duly subscribed for and paid the subscription price shall not be entitled to cancel their subscription, except with the prior written consent of the Company.

11.4 Excess Number of Shares over Payment Amount: Where the number of shares specified in the subscription form exceeds the amount paid, the Company reserves the right to determine the number of shares subscribed for based on the amount of subscription monies actually received.

11.5 Payment Amount Exceeding Specified Shares: Where the amount of subscription monies received exceeds the number of shares specified in the subscription form, the Company reserves the right to allocate the New Ordinary Shares at its discretion as it deems appropriate.

11.6 Non-Compliance with Subscription Procedures: Where a Subscriber fails to make payment of the subscription price, or where the Company is unable to collect such payment in whole or in part for

any reason not attributable to the Company, or where the Subscriber fails to comply with the prescribed procedures, documentation requirements, or timelines, such Subscriber shall be deemed to have irrevocably waived the subscription rights, and the Company reserves the right not to allocate any New Ordinary Shares to such Subscriber. Accordingly, Subscribers are advised to carefully review and strictly comply with all payment methods and subscription conditions.

11.7 Payment by Cheque: In the case of payment by cheque, payment shall be deemed complete only upon successful clearing of the cheque by the paying bank. In all cases, a subscription shall be deemed valid only when the Company has successfully collected the subscription monies.

11.8 Refund of Unallocated Shares: Refunds of subscription monies in respect of unallocated shares shall be made in accordance with Section 9.

11.9 Foreign Shareholding Limitation: The Company reserves the right not to allocate New Ordinary Shares to any Subscriber if such allocation would result in foreign shareholding exceeding forty-nine percent (49%) of the total shares issued of the Company. In such event, the Subscriber may receive no allocation or only a partial allocation. The Company further reserves the right not to offer or allocate New Ordinary Shares to any shareholder where such allocation would cause the Company to be subject to foreign laws or regulations or would otherwise fail to comply with the applicable offering rules, procedures, or conditions.

11.10 Reservation of Rights: The Company reserves the right, at its sole discretion, to amend, revise, or modify the payment methods, subscription conditions, or any information relating to the subscription of the New Ordinary Shares, as it deems appropriate in the event of any operational issues, obstacles, or limitations, in order to ensure the successful execution of the capital increase.

12 The purpose of issuing additional common shares and the plan for using the additional capital

In the event that the additional common shares issued and offered to existing shareholders in proportion to their shareholding (Right Offering: RO) this time, the Company will be able to raise funds in the amount of approximately 367,306,656 baht and from the offering, the Company has the following details:

objective	Estimated amount of capital to be used (Baht)	Schedule of spending
1. Repayment of loans, trade debts	60,000,000	2026
2. Working capital in business	307.306,656	2026
Total	367,306,656	

Note:- The objectives for the use of proceeds may be adjusted in accordance with the Company's operations and appropriateness. The allocation amount and disbursement period may also be modified based on the operational circumstances and suitability.

The plan for using the Company's additional capital funds as mentioned above is in accordance with the current business plan for allocating funds from this offering of additional capital shares. However, the

number of shares subscribed for additional capital shares may be less than the number of shares the Company intends to offer for sale, which may result in the Company receiving less than 367,306,656 baht. In such case, the Company can still operate the business and related businesses according to the business plan as usual. With funds raised or from the company's internal cash flow

13 Benefits that the company will receive from the capital increase/allotment of additional shares

- The Company can improve liquidity, reduce debt burden, interest and expenses from the Company's borrowing, which will help strengthen the Company's financial strength to have an appropriate capital structure and financial ratios.
- The Company will use the additional capital as working capital, which will help enhance the Company's liquidity for its operations.

14 Benefits that shareholders will receive from capital increase/allotment of additional shares

14.1 Dividend Policy

The Company has a policy to pay dividends of not less than 40 percent of the net profit for the year according to the specific financial statements after deducting corporate income tax and all types of reserves as specified by law and the Company each year. The dividend payment will be considered by taking into account various factors for the benefit of shareholders, such as the Company's performance and financial position, reserve funds for future investment, reserve funds for repayment of loans or as working capital within the Company, and the dividend payment will not significantly affect the Company's normal operations, as the Board of Directors deems appropriate or suitable.

14.2 Rights of Shareholders

Shareholders will be entitled to receive dividends and will be entitled to receive future dividends from the Company in accordance with the Company's dividend payment policy as specified above.

15 The impact on existing shareholders from the offering of additional common shares to existing shareholders (Right Offering: RO)

The impact of issuing and offering additional common shares to the Company's existing shareholders in proportion to the Company's shareholding, is detailed as follows:

15.1 Impact on Voting Rights (Control Dilution)

- If all shareholders subscribe to the newly issued shares in proportion to their shareholding, there will be no impact on the shareholding ratio. The existing shareholders will maintain their proportionate ownership.
- If none of the shareholders exercise their subscription rights, the Company will reduce its registered capital by cancelling the unsubscribed shares. As a result, there will be no change in paid-up capital, and no dilution will occur. However, if the shares are fully subscribed and exercised by individuals who are not current shareholders, there will be a dilution of voting rights. The existing shareholders' proportion of shareholding will decrease by approximately 33.33% as follows:

Formula:

$$= \frac{\text{RO Shares}}{\text{Total Shares}}$$

$$\begin{aligned}
 & \frac{\text{Current Paid-up shares + RO Shares}}{367,306,656 + 183,653,328} \\
 = & \frac{183,653,328}{367,306,656 + 183,653,328} \\
 = & \mathbf{33.33\%}
 \end{aligned}$$

15.2 Impact on Share Price (Price Dilution)

Price dilution is calculated as:

$$\begin{aligned}
 = & \frac{\text{Market price before the offering} - \text{Market price after the offering}}{\text{Market price before the offering}}
 \end{aligned}$$

Market price after the

$$\begin{aligned}
 = & \frac{(\text{Market price before the offering} \times \text{Number of currently paid-up shares}) + (\text{Offering price} \times \text{Number of shares offered under RO})}{\text{Current Paid-up shares + RO Shares}}
 \end{aligned}$$

No price dilution is expected, as the offering price under RO is higher than the market price as of the Board resolution date.

15.3 Impact on Earnings Per Share (EPS Dilution)

EPS dilution cannot currently be calculated due to the Company's net loss. However, if the Company achieves profitability in the future, the dilution effect on non-participating shareholders would be as follows:

Assumption: Net profit of THB 10,000,000

Scenario	Number of Shares	EPS (THB)
Current Paid-up Shares	367,306,656	0.0272
After PPO + PTECH-W1 Exercise	550,959,984	0.0182

$$\begin{aligned}
 = & \frac{\text{EPS before the offering} - \text{EPS after the offering}}{\text{EPS before the offering}} \\
 = & \mathbf{33.33\%}
 \end{aligned}$$

Part 2

Information of Plus Tech Innovation Public Company Limited

1. Company name and location

Name	Plus Tech Innovation Co., Ltd.
Securities abbreviation	PTECH
Registration date	June 22, 1994
Location	No. 41/1 Soi Wat Suan Som, Pu Chao Saming Phrai Road, Samrong Tai Subdistrict, Phra Pradaeng District, Samut Prakan Province 10130
Telephone number	0- 2754-2650
website	www.plustech.co.th
Company registration number	0107537002311
Business type	Produce plastic cards for businesses and sell products through vending machines .

2. Business type and nature of business operations and other important details

Please check further details in the Company's 2024 Annual Report (Form 56-1 One Report) in Section 1.2 Business Nature.

QR Code	Link
	https://www.plustech.co.th/wp-content/uploads/2025/04/PTECH_One-Report-2024_EN.pdf

3. Director and Major shareholders

Committee

The Company's Board of Directors as of January 31 , 2026

List	position
1) Mr. Khan Prachuaphet	Chairman of the Board of Directors
2) Mr. Wileat Orawanwong	Director
3) Mr. Itthichai Poolworalak	Vice Chairman of the Board of Directors
4) Mr. Pakphum Phuudom	Director
5) Mr. Somchai Siripanyanon	Director
6) Mr. Kasemsit Pathomsak	Independent Director , Chairman of the Audit Committee
7) Mr. Nanthasit Boonthanan	Independent Director , Audit Committee

List	position
8) Mr. Phontep Siriwanarangsarn	Independent Director , Audit Committee

List of executives

List of executives as of January 31, 2026

List	position
1) Mr. Wileat Orawanwong	Chief Executive Officer
2) Mr. Somchai Siripanyanon	Chief Operating Officer
3) Mr. Suradet Saelim	Director of Accounting and Finance
4) Ms. Suthiporn Chiarayuthsak,	Sales and Marketing Director
5) Acting Lt. Chanawut Thongthongtawee,	Accounting Manager

Major shareholders

10 shareholders from the closing of the shareholder register on January 21, 2026

Number	Shareholder	Number of Shares (Shares)	Shareholding (%)
1	WSOL Public Company Limited	178,888,652	48.70
2	T.K.S. Technology Public Company Limited	57,258,270	15.59
3	Mr. Phongsak Lohthongkham	30,000,000	8.17
4	Mr. Chieh Yong Lew	30,000,000	8.17
5	Mr. Ittichai Poolvorolux	10,500,000	2.86
6	Mr. Preecha Songwattana	8,260,000	2.25
7	Mr. Weerachai Mansinthorn	8,260,000	2.25
8	Mr. Ratchadet Maprasert	8,260,000	2.25
9	Blue Lighthouse Company Limited	6,670,000	1.82
10	Mr. Warit Yongsakul	6,000,000	1.63

4. History of capital increase and dividend payments over the past 3 years

- In 2022, the Company increased its capital by 40,650,747 shares with a par value of 1 baht per share, offered for sale to existing shareholders at a price of 10 baht per share.
- In 2023, the Company increased its capital by 6,500,000 shares with a par value of 1 baht per share, in order to accommodate the exercise of warrants to purchase ordinary shares of the Company, which were issued to the Company's directors, executives, employees, and its subsidiaries.
- In 2025, the Company increased its capital by 253,871,104 shares with a par value of Baht 1.00 per share, for an offering to existing shareholders on a pro rata basis, excluding shareholders whose participation would cause the Company to be subject to legal

requirements under foreign laws (Preferential Public Offering: PPO), and to accommodate the exercise of warrants to purchase ordinary shares of the Company No. 1 (PTECH-W1).

- The dividend payment history is as follows:

Earnings cycle	Dividend (Baht per share)	Dividend Payment Date
Interim from retained earnings	0.90	October 1, 2021
1 July 2019 - 31 December 2019	0.45	April 24, 2020

5. Information of affiliated companies, subsidiaries and associated companies (if any), stating the type of business and nature of operations, paid-up capital Shareholding ratio, investment value, and other relationships (if any)

Please check the Company's Annual Report 2025 (Form 56-1 One Report) for more details in Section 1.3 Shareholding Structure of the Group of Companies.

QR Code	Link
	https://www.plustech.co.th/wp-content/uploads/2025/04/PTECH_One-Report-2024_EN.pdf

Part 3

Summary of comparative financial information over the past 3 years

The Company's consolidated financial statements for the years 2022 – 2024 ended December 31, 2022 – 2024, and for the nine-month period ended Quarter 3/2025, are summarized as follows:

1) Consolidated Financial Statement

Unit: million baht	2022	2023	2024	Q3-2025
Cash and cash equivalents	41.83	28.89	25.71	90.99
Net trade receivables and notes receivable	234.60	335.16	68.13	86.42
Inventory	212.52	167.86	82.09	57.56
Total Current Assets	505.95	559.14	183.40	237.16
Net land, buildings and equipment	966.50	1,016.81	887.47	208.20
Total non-current assets	1,449.84	1,501.28	1,176.79	295.45
Total assets	1,955.78	2,060.42	1,360.19	532.61
Overdrafts and Loans	142.98	132.95	69.12	8.94
Net trade payables and notes payable	287.73	306.58	354.85	113.73
Long-term debt due within one year	72.75	26.25	12.83	7.91
Total current liabilities	714.74	846.23	810.21	174.64
Total non-current liabilities	155.51	147.40	88.02	57.34
Total debt	870.24	993.63	898.23	231.98
Registered capital	245.06	251.37	251.37	498.74
Issued and fully paid-up capital	244.87	244.87	244.87	367.31
Excess (under) share value	915.57	915.57	915.57	915.57
Accumulated profit (loss)	662.17	645.28	94.68	-982.24
Other components of shareholders' equity	-776.36	-776.36	-776.36	-
- Excess (under) capital	-776.36	-776.36	-776.36	-
Total shareholders' equity of the parent company	1,046.25	1,029.36	478.76	532.61
Minority Shareholders' Equity	39.29	37.44	-16.80	-

2) Comprehensive Income Statement

Unit: million baht	2022	2023	2024	9M-2025
Income from business operations	1,156.27	1,386.87	673.75	138.58
Other income	27.64	71.75	11.07	7.23
Total income	1,183.92	1,458.62	684.82	145.81
cost	814.50	1,026.06	575.88	152.98
Selling and administrative expenses	375.91	407.42	624.03	60.67
Total costs and expenses	1,190.42	1,433.48	1,199.91	558.55
EBITDA	329.74	220.47	-302.07	-761.75
Depreciation and amortization	150.05	196.53	213.02	161.38
Profit (loss) before finance costs and income taxes	179.69	23.95	-515.09	-923.13
Net Profit (Loss) : Owners of the parent company	133.04	-16.89	-547.14	-1,076.92
Earnings per share (baht)	0.56	-0.07	-2.23	-3.99

3) Cash flow statement

Unit: million baht	2022	2023	2024	9M-2025
Net cash from operating activities	-53.13	151.83	215.65	-52.40
Net cash from investing activities	-128.96	-125.91	-49.93	8.09
Net cash from financing activities	193.08	-38.83	-168.91	125.61
Net cash	10.99	-12.91	-3.19	90.99