

TPCS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
FINANCIAL RATIO
FOR THE YEAR ENDED 31 DECEMBER

Items		2025	2024	2023
<u>LIQUIDITY RATIO</u>				
1.Liquidity ratio	times	11.55	9.61	8.11
2.Current ratio	times	9.68	7.66	6.14
3.Cash flow liquidity ratio	times	0.80	0.73	1.04
4.Accounts Receivable Turnover ratio	times	9.78	8.67	7.93
5.Average collection period	day	37	42	45
6.Inventory turnover ratio	times	5.22	4.59	4.57
7.Average sales lead time	day	69	78	79
8.Payable turnover ratio	times	12.33	10.62	10.21
9.Repayment period	day	29	34	35
<u>PROFIT ABILITY RATIO</u>				
1.Gross margin	%	25.28	19.72	25.14
2.Operating profit margin	%	0.87	(2.82)	7.94
3.Net profit margin	%	6.39	(0.43)	5.56
4.Return on Equity	%	3.38	(0.21)	3.09
<u>Operating efficiency ratio</u>				
1.Return on Assets	%	3.07	(0.19)	3.27
2.Return on fixed assets	%	21.02	(0.31)	18.92
3.Asset Turnover	times	0.48	0.44	0.50
<u>FINANCIAL POLICY RATIO</u>				
1.Debt to Equity ratio	times	0.09	0.10	0.10
2.Interest Coverage ratio	times	none	none	none
3.Interest-bearing debt to EBITDA ratio	times	none	none	none
4.Debt Service Coverage ratio	times	none	none	none
5.Interest-bearing debt to equity	times	none	none	none
6.Interest-bearing debt maturing within 1 year per interest-bearing debt	%	none	none	none
7.Loans from financial institutions to interest bearing debts	%	none	none	none
8.Dividend payout ratio	%	83.33	(500.00)	84.42
<u>Per share data of parent company</u>				
1.Book value per share	Baht	25.33	24.25	24.55
2.Earning (Loss) per share	Baht	0.84	(0.05)	0.77

Note: Information for the year 2023 and 2024 is categorized according to the fiscal year 2025.