IT CITY	Vendor Payment for the Year 2025 IT City Public Company Limited

With reference to the Company's Payment Policy for Vendors, which stipulates credit terms ranging from 0-90 days (with an average of 30 days), such terms vary depending on the type of vendor, the nature of the vendor's operations, and the duration of the business relationship between the Company and the vendor.

Average Payment Period

The Company's average payment period for the year ended 31 December 2025 was 22 days.

Explanation for Payments Exceeding the Credit Term

In 2025, the Company did not have any material overdue payments. This is based on the calculated average payment period for the year ended 31 December 2025, which was 22 days.

Disclosure Guidelines

The Company has established procedures requiring the Finance Department to make payments to vendors in accordance with the due dates based on each vendor's credit term. The credit terms granted by vendors vary depending on the type of vendor, the nature of the vendor's operations, and the length of the business relationship between the Company and the vendor. The maximum credit term granted to the Company is 90 days.

In addition, the Finance Manager reviews the Aging Report on a monthly basis to assess whether there are any outstanding payables past due and to evaluate the appropriateness of the reasons for any delayed payments.

	Unit	For the Year Ended 31 December 2025
Average Payment Period*	Days	22

*Calculated using the formula: 360 / (Cost of Goods Sold and Services / Average Trade Payables [average of beginning and ending balances])

Remarks:

- The Company makes payments to vendors in accordance with the due dates based on each vendor's credit term. Such credit terms vary depending on the type of vendor, the nature of the vendor's operations, and the duration of the business relationship between the Company and the vendor.
- In 2025, the Company did not have any material overdue payments.

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