



Independent Auditor's Report and Interim Financial Information of

**Sahamitr Pressure Container Public Company Limited**

For the Three-Month Period Ended 31 March 2026



## AUDITOR'S REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

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### To the Board of Directors and the Shareholders of Sahamitr Pressure Container Public Company Limited

I have reviewed the interim financial information of Sahamitr Pressure Container Public Company Limited. These comprise the statement of financial position as at 31 March 2026, the related statements of comprehensive income, the statements of changes in shareholders' equity, and cash flows for the three-month period then ended, and the condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim separate financial information in accordance with Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim separate financial information based on my review.

### Scope of Review

I conducted my review in accordance with the 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 Thai Standards on Auditing 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".

**Emphasis of Matters**

As explained in Note 3 to the interim financial information, which describes the effects of the Company's change in accounting policy for determining the cost of inventories for raw materials and other inventories from the specific identification method and the first-in, first-out (FIFO) method to the weighted average method, effective from 1 January 2026 by applied retrospectively. The Company has restated the financial statements and financial information for all periods presented for comparative purposes. My conclusion is not modified in respect of this matter.

*Saranya a.*

**Saranya Akharamahaphanit**

Certified Public Accountant

Registration No. 9919

Grant Thornton Limited

Bangkok

13 May 2026

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2026 AND 31 DECEMBER 2025**

		Thousand Baht	
		31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited) (Restated)
	Notes		
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		57,065	51,549
Trade accounts receivable	7	595,891	300,039
Inventories	3	738,144	959,892
Advance payments for goods		10,266	2,814
Refundable value added tax		27,668	30,517
Other current financial assets	8	1,142,948	1,023,361
Other current assets		28,373	23,603
<b>Total Current Assets</b>		<b>2,600,355</b>	<b>2,391,775</b>
<b>NON-CURRENT ASSETS</b>			
Investment property		61,917	61,917
Property, plant and equipment	9	1,294,794	1,303,260
Deferred tax assets		18,205	16,664
Other non-current assets		448	448
<b>Total Non-Current Assets</b>		<b>1,375,364</b>	<b>1,382,289</b>
<b>TOTAL ASSETS</b>		<b>3,975,719</b>	<b>3,774,064</b>

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2026 AND 31 DECEMBER 2025**

		Thousand Baht	
		31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited (Restated))
Notes			
<b><u>LIABILITIES AND SHAREHOLDERS' EQUITY</u></b>			
<b>CURRENT LIABILITIES</b>			
	Short-term loans from bank	51,887	100,000
	Trade and other current payables	168,633	208,052
	Current portion of lease liabilities	1,241	1,869
	Advances received from customers	128,286	40,297
	Dividend payable	167,251	6,622
	Accrued commission expenses	7,717	13,555
	Accrued transportation expenses	11,150	9,302
	Corporate income tax payable	19,796	5,335
	Other accrued expenses	37,576	35,594
	Other current liabilities	18,516	3,037
	<b>Total Current Liabilities</b>	<b>612,053</b>	<b>423,663</b>
<b>NON-CURRENT LIABILITIES</b>			
	Lease liabilities	-	-
	Liabilities under post-employment benefits	79,705	72,434
	<b>Total Non-Current Liabilities</b>	<b>79,705</b>	<b>72,434</b>
	<b>TOTAL LIABILITIES</b>	<b>691,758</b>	<b>496,097</b>

The accompanying notes form part of this interim financial information.

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2026 AND 31 DECEMBER 2025**

		Thousand Baht	
		31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited) (Restated)
	Note		
<b><u>LIABILITIES AND SHAREHOLDERS' EQUITY (Continued)</u></b>			
<b>SHAREHOLDERS' EQUITY</b>			
Share capital-ordinary shares, Baht 1 par value			
Authorized 535,506,333 shares		535,506	535,506
Issued and fully paid-up 535,506,333 shares		535,506	535,506
Premium on share capital		55,091	55,091
Retained earnings			
- Appropriated for legal reserve		53,641	53,641
- Unappropriated	3	2,639,723	2,633,729
<b>TOTAL SHAREHOLDERS' EQUITY</b>		<b>3,283,961</b>	<b>3,277,967</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>3,975,719</b>	<b>3,774,064</b>

## STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

	Notes	Thousand Baht	
		2026	2025 (Restated)
Revenue from sales and services	12, 14	1,053,319	1,026,512
Costs of sales and services	3, 14	(815,029)	(834,418)
<b>Gross profit</b>	14	238,290	192,094
Other income	13	62,148	76,601
<b>Profit before expense</b>		300,438	268,695
Selling and distribution expenses		(48,060)	(48,887)
Administrative expenses		(64,770)	(69,156)
<b>Profit from operating activities</b>		187,608	150,652
Finance costs		(2,287)	(4,318)
<b>Profit before income tax expenses</b>		185,321	146,334
Income tax expenses		(14,090)	(10,419)
<b>Profit for the period</b>		171,231	135,915
<b>Other comprehensive income</b>			
Item not to be reclassified subsequently to profit or loss			
Actuarial loss - net of tax		(4,588)	-
<b>Other comprehensive income for the period</b>		(4,588)	-
<b>Total comprehensive income for the period</b>		166,643	135,915
<b>Basic earnings per share</b>			
Profit (Baht per share)	3	0.31	0.25
Weighted average number of ordinary shares (share)		535,506,333	535,506,333

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY  
FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

	Notes	Thousand Baht				Total
		Issued and fully paid-up share capital	Premium on share capital	Retained earnings		
				Appropriated for legal reserve	Unappropriated	
<b>Balance as at 1 January 2025 - as previously reported</b>		535,506	55,091	53,641	2,391,852	3,036,090
Accumulative amount from changing in accounting policy of inventories	3	-	-	-	24,306	24,306
<b>Balance as at 1 January 2025 - as restated</b>		535,506	55,091	53,641	2,416,158	3,060,396
Dividend payment	11	-	-	-	(144,584)	(144,584)
<b>Transactions with owners</b>		-	-	-	(144,584)	(144,584)
Profit for the period - restated	3	-	-	-	135,915	135,915
<b>Total comprehensive income for the period</b>		-	-	-	135,915	135,915
<b>Balance as at 31 March 2025 - as restated</b>		535,506	55,091	53,641	2,407,489	3,051,727
<b>Balance as at 1 January 2026 - as previously reported</b>		535,506	55,091	53,641	2,633,314	3,277,552
Accumulative amount from changing in accounting policy of inventories	3	-	-	-	415	415
<b>Balance as at 1 January 2026 - as restated</b>		535,506	55,091	53,641	2,633,729	3,277,967
Dividend payment	11	-	-	-	(160,649)	(160,649)
<b>Transactions with owners</b>		-	-	-	(160,649)	(160,649)
Profit for the period		-	-	-	171,231	171,231
Other comprehensive income for the period		-	-	-	(4,588)	(4,588)
<b>Total comprehensive income for the period</b>		-	-	-	166,643	166,643
<b>Balance as at 31 March 2026</b>		535,506	55,091	53,641	2,639,723	3,283,961

## SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

(Unaudited but reviewed)

## STATEMENT OF CASH FLOWS

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

	Thousand Baht	
	2026	2025 (Restated)
<b>Cash flows from operating activities:</b>		
Profit before income tax	185,321	146,334
<b>Adjustments to reconcile profit before income tax to net cash provided from (used in) operating activities:</b>		
Depreciation	22,895	22,903
Gain on exchange rate	(18,753)	(10,650)
Provision for post-employment benefits	1,173	920
Loss from disposal and written-off assets	548	98
Unrealized gain on other current financial assets	(567)	(1,120)
Gain on disposal of other current financial assets	(2,420)	(847)
Finance cost	2,287	4,318
<b>Cash provided from operations before changes in operating assets and liabilities</b>	190,484	161,956
<b>Decrease (increase) in operating assets:</b>		
Trade accounts receivable	(276,373)	115,853
Inventories	221,748	139
Advance payments for goods	(7,452)	(678)
Refundable value added tax	2,849	(17,546)
Other current assets	(4,770)	1,841
<b>Increase (decrease) in operating liabilities:</b>		
Trade and other current payables	(39,979)	(58,227)
Advances received from customers	87,989	69,942
Accrued commission expenses	(6,106)	(4,138)
Accrued transportation expenses	1,848	(21,022)
Other accrued expenses	1,974	15,380
Other current liabilities	15,478	292
<b>Cash provided from operations</b>	187,690	263,792

The accompanying notes form part of this interim financial information.

## SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

(Unaudited but reviewed)

## STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

	Thousand Baht	
	2026	2025 (Restated)
<b>Cash provided from operations (Continued)</b>	187,690	263,792
Interest paid	(1,851)	(3,580)
Income tax paid	(23)	(15)
<b>Net cash provided from operating activities</b>	<u>185,816</u>	<u>260,197</u>
<b>Cash flows from investing activities:</b>		
Purchase of other current financial assets	(866,600)	(1,197,000)
Proceeds from disposal of other current financial assets	750,000	850,000
Proceeds from disposal of assets	70	-
Purchase of property, plant and equipment	(15,047)	(23,999)
<b>Net cash used in investing activities</b>	<u>(131,577)</u>	<u>(370,999)</u>
<b>Cash flows from financing activities:</b>		
Increase (decrease) in short-term loans from bank	(48,011)	143,709
Repayment of lease liabilities	(693)	(765)
Dividend payment	(19)	(28)
<b>Net cash provided from (used in) financing activities</b>	<u>(48,723)</u>	<u>142,916</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	5,516	32,114
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>51,549</u>	<u>100,657</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>57,065</u>	<u>132,771</u>

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

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**1. NATURE OF BUSINESS**

Sahamitr Pressure Container Public Company Limited was incorporated as a public company in Thailand, and has been listed on the Stock Exchange of Thailand. The Company is engaged in the manufacturing of LPG and other pressure cylinders, selling for both domestic and export.

**2. BASIS OF INTERIM FINANCIAL STATEMENTS PREPARATION**

The interim financial information has been prepared in accordance with Thai Accounting Standard (TAS) No. 34, Interim Financial Reporting and other financial reporting requirements issued under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025.

An English version of these interim financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

The interim financial information were authorised for issue by the Board of Directors on 13 May 2026.

**3. ACCOUNTING POLICIES AND CHANGE OF ACCOUNTING POLICY**

The accounting policies applied in the preparation of the interim financial information are consistent with those applied in the preparation of the financial statements for the year ended 31 December 2025, except for the accounting policy relating to inventories. The Company has changed the method of calculation the cost of inventories for raw materials and other inventories from the specific identification method and the first-in, first-out (FIFO) method and to the weighted average method, effective from 1 January 2026. The change in accounting policy has been applied retrospectively.

Due to the increasing volume and diversity of the Company's inventories, the continued use of the specific identification method and the first-in, first-out (FIFO) method has resulted in greater complexity in inventory data management and accounting systems. Accordingly, the Company has determined that the weighted average method is more appropriate for its current business operations, as it more appropriately reflects the cost of good sold and the carrying amounts of inventories on a more current basis, particularly in light of the volatility in global steel market prices, which represent the Company's primary raw material, and also enhances the efficiency of the Company's operational planning.

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( ) Director

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( ) Director

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

Accordingly, the financial statements and interim financial information for all periods presented for comparative purposes have been restated. The effects of the change are as follows:

	(Unit : Thousand Baht)		
	As previously reported	Adjustment	As restated
<b>Statement of financial position</b>			
<b>As at 1 January 2025</b>			
<b><u>Asset</u></b>			
Inventories	1,176,401	24,306	1,200,707
<b>Total assets affected</b>	<b>1,176,401</b>	<b>24,306</b>	<b>1,200,707</b>
<b><u>Shareholders' equity</u></b>			
Retained earnings - unappropriated	2,391,852	24,306	2,416,158
<b>Total shareholders' equity affected</b>	<b>2,391,852</b>	<b>24,306</b>	<b>2,416,158</b>
<b>As at 31 December 2025</b>			
<b><u>Asset</u></b>			
Inventories	959,477	415	959,892
<b>Total assets affected</b>	<b>959,477</b>	<b>415</b>	<b>959,892</b>
<b><u>Shareholders' equity</u></b>			
Retained earnings - unappropriated	2,633,314	415	2,633,729
<b>Total shareholders' equity affected</b>	<b>2,633,314</b>	<b>415</b>	<b>2,633,729</b>
<b>Statement of comprehensive income</b>			
<b>For the three-month period ended 31 March 2025</b>			
Costs of sales and services	(824,887)	(9,531)	(834,418)
Profit for the period	145,446	(9,531)	135,915
Earnings per share (Baht per share)	0.27	(0.02)	0.25

**4. AMENDED FINANCIAL REPORTING STANDARDS**

Amended financial reporting standards that are effective for accounting period beginning on or after 1 January 2026 have no material impact on the Company.

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 ( ) Director

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**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

**5. ESTIMATES AND JUDGEMENT**

When preparing the interim financial statements, management undertake judgements, estimates and assumptions about recognition and measurement of assets, liabilities, revenue and expenses. The actual results may differ from the judgements, estimates and assumptions made by management.

The judgements, estimates and assumptions applied in the interim financial statements, including the key sources of estimation uncertainty were the same as those applied in the annual financial statements for the year ended 31 December 2025.

**6. TRANSACTIONS WITH RELATED PARTIES**

The Company has certain accounting transactions with related parties that are related to it through common shareholding and/or directorship. Thus, the financial statements reflect the effects of those transactions on the basis agreed upon between the Company and its related parties, which basis might be different from the basis used for transactions with unrelated parties.

Significant transactions with related parties for the three-month periods ended 31 March 2026 and 2025 consist of:

	Thousand Baht	
	For the three-month periods ended 31 March	
	2026	2025
<u>Key management personnel compensation</u>		
Current employment benefits	21,287	20,667
Provision for post-employment benefits		
- Service cost	218	189
- Finance cost	115	9
Total	<u>21,620</u>	<u>20,865</u>

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 ( ) Director

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 ( ) Director



**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

**8. OTHER CURRENT FINANCIAL ASSETS**

Movements in other current financial assets during the three-month period ended 31 March 2026 are summarized below:

	<u>Thousand Baht</u>
<b>Other current financial assets: short-term investment</b>	
Balance as at 1 January 2026	1,023,361
<u>Add</u> Addition investment	866,600
<u>Less</u> Disposals	(747,580)
Unrealized gain on short-term investment	567
Balance as at 31 March 2026	<u>1,142,948</u>

The Company has invested in an open-end mutual fund which yields return more than general savings deposits. The investment does not have any restriction for redemption and has been classified as financial assets measured at fair value through profit or loss.

**9. PROPERTY, PLANT AND EQUIPMENT**

During the three-month period ended 31 March 2026, the Company has the following condensed movements in property, plant and equipment.

	<u>Thousand Baht</u>
Net book value as at 1 January 2026	1,303,260
Purchases of assets	15,047
Disposal of assets - net	(618)
Depreciation for the period	(22,895)
Net book value as at 31 March 2026	<u>1,294,794</u>

The Company has recorded right-of-use assets by asset category into property, plant and equipment.

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 ( ) Director

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 ( ) Director

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

**10. SHORT-TERM LOANS FROM BANK**

	Thousand Baht	
	31 March 2026	31 December 2025
Liabilities under trust receipts	51,887	-
Promissory note	-	100,000
Total	51,887	100,000

As at 31 March 2026, the Company has credit facilities from bank totaling Baht 6,953 million (31 December 2025 : Baht 6,902 million). The liabilities under trust receipts and promissory note bear interest at the rates of 5.40% per annum (31 December 2025 : 2.60 % to 5.90 % per annum).

**11. DIVIDEND PAYMENT**

- At the 2025 Annual General Meeting of Shareholders held on 31 March 2025, the shareholders passed a resolution to pay a dividend from operating income for the year ended 31 December 2024 of Baht 0.67 per share, of which an interim dividend payment for the six-month period ended 30 June 2024 was paid of Baht 0.40 per share for 535,506,333 ordinary shares, totalling Baht 214.20 million on 6 September 2024. Therefore, the dividend for the period from 1 July 2024 to 31 December 2024 remains Baht 0.27 per share totalling to Baht 144.58 million were paid on 30 April 2025.
- At the 2026 Annual General Meeting of Shareholders held on 31 March 2026, the shareholders passed a resolution to pay a dividend from operating income for the year ended 31 December 2025 of Baht 0.70 per share, of which an interim dividend payment for the six-month period ended 30 June 2025 was paid of Baht 0.40 per share for 535,506,333 ordinary shares, totalling Baht 214.20 million on 5 September 2025. Therefore, the dividend for the period from 1 July 2025 to 31 December 2025 remains Baht 0.30 per share totalling to Baht 160.65 million were paid on 30 April 2026.

As at 31 March 2026, the Company has a dividend payable amounting to Baht 167.25 million (31 December 2025 : Baht 6.62 million) which is presented under dividend payable in the statement of financial position.

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 ( ) Director

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 ( ) Director

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

**12. REVENUE**

The Company disclosed the revenue disaggregated by primary geography areas and classified by revenue recognition for the three-month periods ended 31 March 2026 and 2025 are as follows:

	Thousand Baht							
	For the three-month periods ended 31 March							
	Sale of goods		Transportation income		Others		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
Domestic	7,346	19,254	-	-	-	-	7,346	19,254
Export	1,028,967	981,736	17,006	25,522	-	-	1,045,973	1,007,258
<b>Total</b>	<b>1,036,313</b>	<b>1,000,990</b>	<b>17,006</b>	<b>25,522</b>	<b>-</b>	<b>-</b>	<b>1,053,319</b>	<b>1,026,512</b>
Revenue classified by revenue recognition								
- At point in time	1,036,313	1,000,990	-	-	-	-	1,036,313	1,000,990
- Overtime	-	-	17,006	25,522	-	-	17,006	25,522
<b>Total</b>	<b>1,036,313</b>	<b>1,000,990</b>	<b>17,006</b>	<b>25,522</b>	<b>-</b>	<b>-</b>	<b>1,053,319</b>	<b>1,026,512</b>

**13. OTHER INCOME**

Other income for the three-month periods ended 31 March 2026 and 2025 are as follows:

	Thousand Baht	
	For the three-month periods ended 31 March	
	2026	2025
Revenue from scrap sales	41,103	59,333
Gain on exchange rate	17,921	15,089
Gain on fair value adjustment of other current financial assets	2,987	1,967
Others	137	212
<b>Total</b>	<b>62,148</b>	<b>76,601</b>

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 ( ) Director

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 ( ) Director

**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

**14. SEGMENT REPORTING**

Significant segment reporting information for the three-month periods ended 31 March 2026 and 2025 are as follows:

	Thousand Baht					
	For the three-month periods ended 31 March					
	2026			2025		
Domestic	Export	Total	Domestic	Export	Total	
Net sales	7,346	1,045,973	1,053,319	19,254	1,007,258	1,026,512
Cost of sales	(5,788)	(809,241)	(815,029)	(12,769)	(821,649)	(834,418)
Gross profit	1,558	236,732	238,290	6,485	185,609	192,094

Segment reporting is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance. The Company reported its operations by domestic and export. Segment performance is measured based on gross profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all the assets as reflected in these financial statements pertain exclusively to the aforementioned reportable operating segment and geographical area.

Gross profit for domestic and export sales is derived from the deduction of related costs of sales, which are calculated by the weighted average cost of each product.

**15. PROMOTIONAL PRIVILEGES**

The Company has been granted for promotional privileges certificate for supporting local public health community and society (No. 67-0199-2-37-1-0) by the Office of Board of Investment in the manufacturer steel products, including steel parts on 6 February 2024. The privileges is an exemption from corporate income tax with a cap of 200% of support amount, not exceed Baht 328.28 million for the period of 3 years from the first date of promoted operations commence generating revenues.

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 ( ) Director

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**SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED**  
**CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (Unaudited but reviewed)**  
**FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2026**

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**16. COMMITMENTS**

As at 31 March 2026, the Company has the following commitments:

- 16.1 An obligation under a domestic bank guarantee amounting to Baht 550.24 million for the issuance of letters of guarantee to the Customs Department to exempt the Company from paying anti-dumping duties for materials imported for manufacturing and re-export within one-year.
- 16.2 Obligations under domestic bank guarantees for performance bonds, utilities usage and others totalling Baht 111.96 million.
- 16.3 Obligations under domestic bank to issue letter of credit for inventory importation amounting to Baht 266.15 million.
- 16.4 Obligations in respect of materials purchase agreements, the Company has commitment to pay for the remaining amounting to Baht 5.63 million when received goods.
- 16.5 Obligations under construction agreement which the Company has remaining commitment amounting to Baht 15.55 million.
- 16.6 Obligations under computer software installment, the Company has commitment to pay for the remaining amount of Baht 24.01 million.
- 16.7 Obligations regarding the contract for the production of medical robot, the Company has commitment to pay for the remaining amounting to Baht 30.56 million.

**17. LITIGATION**

In December 2024, the Company was informed by the Custom Department that, in 2014, the Company imported and exported the goods that had not undergone customs procedures. The value of the goods at issue plus all applicable taxes and duties is amounting to Baht 229.03 million, which the Company denied this allegation. Currently, the Company's attorney and management cannot yet estimate the time frame for the legal proceedings, nor can they reliably assess the amount of liabilities (if any). Until present, there has been no further progress in this case.

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( ) Director

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( ) Director

