Grant Thornton

Independent Auditor's Report and Interim Financial Information of

Sahamitr Pressure Container Public Company Limited

For the Three-Month and Six-Month Period Ended
30 June 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 30 June 2026, the related statements of comprehensive income for the three-month and six-month periods ended 30 June 2026, the statements of changes in shareholders' equity, and cash flows for the six-month period then ended, and the condensed notes to 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 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.

Saranya

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
11 August 2026

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

		Thousand Baht	
		30 June 2026	31 December 2025
		(Unaudited	(Audited)
	Notes	but reviewed)	(Restated)
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		24,008	51,549
Trade accounts receivable	7	635,246	300,039
Inventories	3	1,004,577	959,892
Advance payments for goods		5,523	2,814
Refundable value added tax		66,271	30,517
Other current financial assets	8	1,182,353	1,023,361
Other current assets		29,346	23,603
Total Current Assets		2,947,324	2,391,775
NON-CURRENT ASSETS			
Investment property		61,917	61,917
Property, plant and equipment	9	1,296,329	1,303,260
Deferred tax assets		18,602	16,664
Other non-current assets		448	448
Total Non-Current Assets		1,377,296	1,382,289
TOTAL ASSETS		4,324,620	3,774,064

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

		Thousand Baht	
		30 June 2026 (Unaudited but reviewed)	31 December 2025 (Audited) (Restated)
	Notes		
LIABILITIES AND SHAREHOLDERS' EQUITY			
CURRENT LIABILITIES			
Short-term loans from bank	10	325,577	100,000
Trade and other current payables		219,648	208,052
Current portion of lease liabilities		615	1,869
Advances received from customers		84,907	40,297
Dividend payable	11	6,837	6,622
Accrued commission expenses		12,112	13,555
Accrued transportation expenses		20,596	9,302
Corporate income tax payable		25,521	5,335
Other accrued expenses		34,404	35,594
Other current liabilities		2,933	3,037
Total Current Liabilities		733,150	423,663
NON-CURRENT LIABILITY			
Liabilities under post-employment benefits		81,240	72,434
Total Non-Current Liability		81,240	72,434
TOTAL LIABILITIES		814,390	496,097

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

		Thousand Baht	
		30 June 2026	31 December 2025
		(Unaudited	(Audited)
	Note	but reviewed)	(Restated)
LIABILITIES AND SHAREHOLDERS' EQUITY (Continued)			
SHAREHOLDERS' EQUITY			
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	2,865,992	2,633,729
TOTAL SHAREHOLDERS' EQUITY		3,510,230	3,277,967
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		4,324,620	3,774,064

The accompanying notes form part of this interim financial information.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED (Unaudited but reviewed)

STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE

		Thousand Baht			
		Three-month periods ended 30 June		Six-month periods ended 30 June	
		2026	2025	2026	2025
	Notes		(Restated)		(Restated)
Revenue from sales and services	12, 14	1,094,944	1,157,878	2,148,263	2,184,390
Costs of sales and services	3, 14	(784,977)	(852,201)	(1,600,006)	(1,686,619)
Gross profit	14	309,967	305,677	548,257	497,771
Other income	13	64,860	56,361	127,009	132,962
Profit before expense		374,827	362,038	675,266	630,733
Selling and distribution expenses		(59,803)	(70,861)	(107,864)	(119,748)
Administrative expenses		(76,070)	(87,468)	(140,840)	(156,624)
Profit from operating activities		238,954	203,709	426,562	354,361
Finance costs		(2,019)	(2,762)	(4,306)	(7,080)
Profit before income tax expenses		236,935	200,947	422,256	347,281
Income tax benefit (expense)		(10,667)	117	(24,757)	(10,302)
Profit for the period	3	226,268	201,064	397,499	336,979
Other comprehensive income					
Item not to be reclassified subsequently to profit or loss					
Actuarial loss - net of tax		-	-	(4,588)	-
Other comprehensive income for the period		-	-	(4,588)	-
Total comprehensive income for the period		226,268	201,064	392,911	336,979
Basic earnings per share					
Profit (Baht per share)	3	0.42	0.38	0.73	0.63
Weighted average number of ordinary shares (share)		535,506,333	535,506,333	535,506,333	535,506,333

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unaudited but reviewed)

		Thousand Baht				
				Retained earnings		
	Notes	Issued and fully paid-up share capital	Premium on share capital	Appropriated for legal reserve	Unappropriated	Total
Balance as at 1 January 2025 - as previously reported		535,506	55,091	53,641	2,391,852	3,036,090
Accummulative amount from changing in accounting policy of inventories	3	-	-	-	24,306	24,306
Balance as at 1 January 2025 - as restated		535,506	55,091	53,641	2,416,158	3,060,396
Dividend payment	11	-	-	-	(144,584)	(144,584)
Transactions with owners		-	-	-	(144,584)	(144,584)
Profit for the period - restated	3	-	-	-	336,979	336,979
Total comprehensive income for the period		-	-	-	336,979	336,979
Balance as at 30 June 2025 - as restated		535,506	55,091	53,641	2,608,553	3,252,791
Balance as at 1 January 2026 - as previously reported		535,506	55,091	53,641	2,633,314	3,277,552
Accummulative amount from changing in accounting policy of inventories	3	-	-	-	415	415
Balance as at 1 January 2026 - as restated		535,506	55,091	53,641	2,633,729	3,277,967
Dividend payment	11	-	-	-	(160,648)	(160,648)
Transactions with owners		-	-	-	(160,648)	(160,648)
Profit for the period		-	-	-	397,499	397,499
Other comprehensive income for the period		-	-	-	(4,588)	(4,588)
Total comprehensive income for the period		-	-	-	392,911	392,911
Balance as at 30 June 2026		535,506	55,091	53,641	2,865,992	3,510,230

The accompanying notes form part of this interim financial information.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED (Unaudited but reviewed)

STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

	Thousand Baht	
	2026	2025 (Restated)
Cash flows from operating activities:		
Profit before income tax	422,256	347,281
Adjustments to reconcile profit before income tax to net cash provided from (used in) operating activities:		
Depreciation	46,569	46,096
Gain on foreign exchange rate	(6,988)	(5,923)
Provision for post-employment benefits	2,345	1,840
Loss from disposal and written-off assets	135	855
Unrealized gain on other current financial assets	(1,276)	(1,898)
Gain on disposal of other current financial assets	(3,816)	(2,206)
Finance cost	4,306	7,080
Cash provided from operations before changes in operating assets and liabilities	463,531	393,125
Decrease (increase) in operating assets:		
Trade accounts receivable	(322,669)	155,808
Inventories	(44,685)	71,396
Advance payments for goods	(2,709)	(7,571)
Refundable value added tax	(35,754)	(12,500)
Other current assets	(5,743)	1,506
Increase (decrease) in operating liabilities:		
Trade and other current payables	12,602	(34,506)
Advances received from customers	44,610	42,137
Accrued commission expenses	(1,581)	(10,863)
Accrued transportation expenses	11,294	(19,362)
Other accrued expenses	(1,111)	2,499
Other current liabilities	(105)	-
Employee benefits paid	-	(365)
Cash provided from operations	117,680	581,304

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 SIX-MONTH PERIODS ENDED 30 JUNE

	Thousand Baht	
	2026	2025 (Restated)
Cash provided from operations (Continued)	117,680	581,304
Interest paid	(3,400)	(5,612)
Income tax paid	(5,361)	(12,478)
Net cash provided from operating activities	108,919	563,214
Cash flows from investing activities:		
Purchase of other current financial assets	(1,903,900)	(2,234,000)
Proceeds from disposal of other current financial assets	1,750,000	2,000,000
Proceeds from disposal of assets	673	342
Purchase of property, plant and equipment	(40,446)	(42,670)
Net cash used in investing activities	(193,673)	(276,328)
Cash flows from financing activities:		
Increase (decrease) in short-term loans from bank	219,032	(188,286)
Repayment of lease liabilities	(1,386)	(1,458)
Dividend payment	(160,433)	(144,384)
Net cash provided from (used in) financing activities	57,213	(334,128)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(27,541)	(47,242)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	51,549	100,657
CASH AND CASH EQUIVALENTS AT END OF PERIOD	24,008	53,415

The accompanying notes form part of this interim financial information.

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 11 August 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 adoption of the new and amended financial reporting standards effective for the accounting period beginning on or after 1 January 2026. The adoption of these standards does not have material impact on the Company. In addition, the company changed its 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.

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
Statement of financial position			
As at 1 January 2025			
Asset			
Inventories	1,176,401	24,306	1,200,707
Total assets affected	**1,176,401**	**24,306**	**1,200,707**
Shareholders' equity			
Retained earnings - unappropriated	2,391,852	24,306	2,416,158
Total shareholders' equity affected	**2,391,852**	**24,306**	**2,416,158**
As at 31 December 2025			
Asset			
Inventories	959,477	415	959,892
Total assets affected	**959,477**	**415**	**959,892**
Shareholders' equity			
Retained earnings - unappropriated	2,633,314	415	2,633,729
Total shareholders' equity affected	**2,633,314**	**415**	**2,633,729**
Statement of comprehensive income			
For the three-month period ended 30 June 2025			
Costs of sales and services	(845,653)	(6,548)	(852,201)
Profit for the period	207,612	(6,548)	201,064
Earnings per share (Baht per share)	0.39	(0.01)	0.38
For the six-month period ended 30 June 2025			
Costs of sales and services	(1,670,540)	(16,079)	(1,686,619)
Profit for the period	353,058	(16,079)	336,979
Earnings per share (Baht per share)	0.66	(0.03)	0.63

4. AMENDED FINANCIAL REPORTING STANDARDS

Amended financial reporting standards that are effective for the accounting period beginning on or after 1 January 2027. The Group has not early adopted aforementioned the financial reporting standards.

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 and six-month periods ended 30 June 2026 and 2025 consist of:

	Thousand Baht			
	For the three-month periods ended 30 June		For the six-month periods ended 30 June	
	2026	2025	2026	2025
Key management personnel compensation				
Current employment benefits	21,287	19,712	42,574	40,379
Provision for post-employment benefits				
- Service cost	218	189	436	377
- Finance cost	115	9	230	18
Total	21,620	19,910	43,240	40,774

As at 30 June 2026 and 31 December 2025, balances with related parties are as follows:

	Thousand Baht	
	30 June 2026	31 December 2025
Lease liabilities	593	1,781
Less Portion due within 1 year	(593)	(1,781)
Net	-	-
Liabilities under post-employment benefits	34,102	28,428

7. TRADE ACCOUNTS RECEIVABLE

As at 30 June 2026 and 31 December 2025, the aging of trade accounts receivable are as follows:

	Thousand Baht	
	30 June 2026	31 December 2025
Not yet due	467,144	263,453
Overdue :		
Less than 3 months	167,856	32,954
More than 3 months, but less than 6 months	246	98
More than 6 months, but less than 12 months	-	-
More than 12 months	-	3,534
Total	635,246	300,039

The normal credit term is between 0 - 90 days.

8. OTHER CURRENT FINANCIAL ASSETS

Movements in other current financial assets during the six-month period ended 30 June 2026 are summarized below:

	Thousand Baht
Other current financial assets: short-term investment	
Balance as at 1 January 2026	1,023,361
Add Addition investment	1,903,900
Less Disposals	(1,746,184)
Unrealized gain on short-term investment	1,276
Balance as at 30 June 2026	1,182,353

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 six-month period ended 30 June 2026, the Company has the following condensed movements in property, plant and equipment.

	Thousand Baht
Net book value as at 1 January 2026	1,303,260
Purchases of assets	40,446
Disposal of assets - net	(808)
Depreciation for the period	(46,569)
Net book value as at 30 June 2026	1,296,329

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

10. SHORT-TERM LOANS FROM BANK

	Thousand Baht	
	30 June 2026	31 December 2025
Liabilities under trust receipts	325,577	-
Promissory note	-	100,000
Total	325,577	100,000

As at 30 June 2026, the Company has credit facilities from bank totaling Baht 6,974 million (31 December 2025 : Baht 6,902 million). The liabilities under trust receipts and promissory note bear interest at the rates of 2.40 % to 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 30 June 2026, the Company has a dividend payable amounting to Baht 6.84 million (31 December 2025 : Baht 6.62 million) which is presented under dividend payable in the statement of financial position.

12. REVENUE

The Company disclosed the revenue disaggregated by primary geography areas and classified by revenue recognition for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

	Thousand Baht							
	For the three-month periods ended 30 June							
	Sale of goods		Transportation income		Others		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
Domestic	44,435	11,946	977	-	2	300	45,414	12,246
Export	1,022,717	1,110,438	26,813	35,194	-	-	1,049,530	1,145,632
Total	1,067,152	1,122,384	27,790	35,194	2	300	1,094,944	1,157,878
Revenue classified by revenue recognition								
- At point in time	1,067,152	1,122,384	-	-	2	300	1,067,154	1,122,684
- Overtime	-	-	27,790	35,194	-	-	27,790	35,194
Total	1,067,152	1,122,384	27,790	35,194	2	300	1,094,944	1,157,878

	Thousand Baht							
	For the six-month periods ended 30 June							
	Sale of goods		Transportation income		Others		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
Domestic	51,782	31,201	977	-	2	300	52,761	31,501
Export	2,051,683	2,092,173	43,819	60,716	-	-	2,095,502	2,152,889
Total	2,103,465	2,123,374	44,796	60,716	2	300	2,148,263	2,184,390
Revenue classified by revenue recognition								
- At point in time	2,103,465	2,123,374	-	-	2	300	2,103,467	2,123,674
- Overtime	-	-	44,796	60,716	-	-	44,796	60,716
Total	2,103,465	2,123,374	44,796	60,716	2	300	2,148,263	2,184,390

13. OTHER INCOME

Other income for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

	Thousand Baht			
	For the three-month periods ended 30 June		For the six-month periods ended 30 June	
	2026	2025	2026	2025
Revenue from scrap sales	54,435	49,579	95,538	108,913
Gain on exchange rate	6,481	4,056	24,403	19,145
Revenue from product quality test	1,470	-	1,470	-
Gain on fair value adjustment of other current financial assets	2,104	2,138	5,092	4,104
Others	370	588	506	800
Total	64,860	56,361	127,009	132,962

14. SEGMENT REPORTING

Significant segment reporting information for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

	Thousand Baht					
	For the three-month periods ended 30 June					
	2026			2025 (Restated)		
	Domestic	Export	Total	Domestic	Export	Total
Net sales	45,414	1,049,530	1,094,944	12,246	1,145,632	1,157,878
Cost of sales	(26,281)	(758,696)	(784,977)	(9,411)	(842,790)	(852,201)
Gross profit	19,133	290,834	309,967	2,835	302,842	305,677

	Thousand Baht					
	For the six-month periods ended 30 June					
	2026			2025 (Restated)		
	Domestic	Export	Total	Domestic	Export	Total
Net sales	52,761	2,095,502	2,148,263	31,501	2,152,889	2,184,390
Cost of sales	(32,072)	(1,567,934)	(1,600,006)	(22,181)	(1,664,438)	(1,686,619)
Gross profit	20,689	527,568	548,257	9,320	488,451	497,771

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.

16. COMMITMENTS

As at 30 June 2026, the Company has the following commitments:

16.1 An obligation under a domestic bank guarantee amounting to Baht 759.74 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 112.43 million.

16.3 Obligations under domestic bank to issue letter of credit for inventory importation amounting to Baht 269.91 million.

16.4 Obligations in respect of materials purchase agreements, the Company has commitment to pay for the remaining amounting to Baht 19.89 million when received goods.

16.5 Obligations under construction agreement which the Company has remaining commitment amounting to Baht 6.03 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 9.49 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.

18. EVENT AFTER REPORTING PERIOD

At the Board of Directors' Meeting No. 4/2026 held on 11 August 2026, the Board of Director passed a resolution to appropriate an interim dividend payment from the operating profit for the six-month period ended 30 June 2026 of Baht 0.45 per share for 535,506,333 common shares, totally not exceeding Baht 241 million. The dividend will be paid on 10 September 2026.

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