

Delta Electronics (Thailand) Public Company Limited
and its subsidiaries
Review report and consolidated and
separate financial information
For the three-month period ended 31 March 2026

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Delta Electronics (Thailand) Public Company Limited

I have reviewed the accompanying consolidated financial information of Delta Electronics (Thailand) Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 31 March 2026, the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Delta Electronics (Thailand) Public Company Limited for the same period (collectively "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 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 the standards as applicable to auditing issued by the Federation of Accounting Professions 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*.

Chatchai Kasemsrithanawat

Certified Public Accountant (Thailand) No. 5813

EY Office Limited

Bangkok: 27 April 2026

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2026

(Unit: Thousand Baht)

	Note	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited) (Restated)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		19,051,948	20,328,245	13,715,671	13,033,536
Trade and other current receivables	3	56,957,498	45,966,183	63,400,212	51,408,424
Short-term loans to related party	2	13,000	7,000	-	-
Inventories	4	42,689,855	34,731,293	29,973,456	23,748,507
Derivative assets	16.2	25,515	399,353	17,689	399,154
Other current assets	5	<u>2,691,956</u>	<u>2,718,954</u>	<u>1,352,077</u>	<u>1,221,542</u>
Total current assets		<u>121,429,772</u>	<u>104,151,028</u>	<u>108,459,105</u>	<u>89,811,163</u>
Non-current assets					
Deposits at bank with restrictions		375,733	395,377	-	-
Investments in subsidiary companies	6	-	-	22,461,224	22,461,224
Investments in associated companies		4,317	2,857	2,000	2,000
Investment properties		148,491	155,566	-	-
Property, plant and equipment	7	47,713,899	45,687,806	33,609,666	31,741,626
Advances to contractors and for acquisitions of assets		2,586,424	1,666,279	2,418,522	1,666,279
Right-of-use assets		472,502	471,410	92,622	79,470
Goodwill		214,731	418,194	-	-
Other intangible assets		99,297	106,546	36,050	37,945
Deferred tax assets		567,162	639,360	-	-
Other non-current assets		<u>597,477</u>	<u>514,617</u>	<u>59,593</u>	<u>45,310</u>
Total non-current assets		<u>52,780,033</u>	<u>50,058,012</u>	<u>58,679,677</u>	<u>56,033,854</u>
Total assets		<u>174,209,805</u>	<u>154,209,040</u>	<u>167,138,782</u>	<u>145,845,017</u>

The accompanying notes are an integral part of the interim financial statements.

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	Note	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited) (Restated)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions		270,000	140,000	-	-
Trade and other current payables	8	53,485,359	45,230,380	47,802,338	38,632,339
Current portion of long-term loans					
from financial institutions		165,141	171,255	-	-
Current portion of lease liabilities		127,195	117,203	39,885	31,854
Income tax payable		575,313	521,262	393,103	286,110
Provision for top-up tax	12	4,720,626	3,437,883	4,720,626	3,437,883
Other current provisions	11	473,735	497,708	471,151	487,763
Derivative liabilities	16.2	914,316	26,107	914,316	25,258
Other current liabilities	9	<u>1,829,026</u>	<u>2,129,083</u>	<u>1,356,199</u>	<u>1,650,190</u>
Total current liabilities		<u>62,560,711</u>	<u>52,270,881</u>	<u>55,697,618</u>	<u>44,551,397</u>
Non-current liabilities					
Long-term loans from financial institutions, net of current portion		180,695	194,116	-	-
Long-term loans from related parties	2	602,278	706,246	-	-
Lease liabilities, net of current portion		130,922	136,933	51,726	46,742
Non-current provision for employee benefits	10	1,703,693	1,667,455	887,014	870,587
Other non-current provisions	11	1,674,524	1,502,107	1,411,811	1,248,945
Deferred tax liabilities		252,443	327,984	-	-
Other non-current liabilities		<u>589,951</u>	<u>603,163</u>	<u>186,636</u>	<u>211,301</u>
Total non-current liabilities		<u>5,134,506</u>	<u>5,138,004</u>	<u>2,537,187</u>	<u>2,377,575</u>
Total liabilities		<u>67,695,217</u>	<u>57,408,885</u>	<u>58,234,805</u>	<u>46,928,972</u>

The accompanying notes are an integral part of the interim financial statements.

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>		
	<u>Note</u>	<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited) (Restated)	(Unaudited but reviewed)	(Audited)
Shareholders' equity					
Share capital					
Registered					
12,590,000,000 ordinary shares of Baht 0.1 each		<u>1,259,000</u>	<u>1,259,000</u>	<u>1,259,000</u>	<u>1,259,000</u>
Issued and fully paid					
12,473,816,140 ordinary shares of Baht 0.1 each		1,247,382	1,247,382	1,247,382	1,247,382
Share premium		1,491,912	1,491,912	1,491,912	1,491,912
Difference from business combination under common control		(1,361,184)	(1,339,694)	-	-
Retained earnings					
Appropriated - Statutory reserve		125,900	125,900	125,900	125,900
Unappropriated		109,936,670	100,855,494	106,038,783	96,050,851
Other components of shareholders' equity		<u>(4,926,092)</u>	<u>(5,654,087)</u>	-	-
Equity attributable to owners of the Company		<u>106,514,588</u>	<u>96,726,907</u>	<u>108,903,977</u>	<u>98,916,045</u>
Equity attributable to shareholders of subsidiary before business combination under common control	6.2.1	-	73,248	-	-
Total shareholders' equity		<u>106,514,588</u>	<u>96,800,155</u>	<u>108,903,977</u>	<u>98,916,045</u>
Total liabilities and shareholders' equity		<u>174,209,805</u>	<u>154,209,040</u>	<u>167,138,782</u>	<u>145,845,017</u>
		-	-	-	-

The accompanying notes are an integral part of the interim financial statements.

Directors

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 31 March 2026

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
			(Restated)		
Profit or loss:					
Sales		60,458,937	41,900,990	56,894,217	37,497,456
Service income		927,785	849,222	95,846	67,621
Cost of sales		(41,286,383)	(31,251,635)	(37,590,617)	(27,411,135)
Cost of services		<u>(634,626)</u>	<u>(566,889)</u>	<u>(86,686)</u>	<u>(25,750)</u>
Gross profit		19,465,713	10,931,688	19,312,760	10,128,192
Gain on exchange		318,056	437,507	416,467	450,480
Compensation for contract decommitment		379,172	65,485	379,172	57,896
Royalty income	2	261,334	-	261,334	-
Other income		162,795	173,137	114,849	120,816
Selling and distribution expenses	15.2.1	(6,904,575)	(3,139,887)	(6,486,909)	(2,745,597)
Administrative expenses		(957,833)	(813,610)	(496,127)	(381,726)
Research and development expenses	15.2.2	(1,912,734)	(1,276,839)	(1,957,624)	(1,206,769)
Impairment loss on assets		(245,376)	-	(245,376)	-
Impairment loss on goodwill		(207,213)	-	-	-
Other expenses		<u>(11,352)</u>	<u>(148,776)</u>	<u>(9,881)</u>	<u>(18,136)</u>
Operating profit		10,347,987	6,228,705	11,288,665	6,405,156
Share of profit from investments in associates		1,460	89	-	-
Finance income		103,558	63,687	85,357	34,439
Finance cost		<u>(8,583)</u>	<u>(18,486)</u>	<u>(634)</u>	<u>(120)</u>
Profit before income tax expenses		10,444,422	6,273,995	11,373,388	6,439,475
Income tax expenses	12	<u>(1,363,246)</u>	<u>(784,057)</u>	<u>(1,385,456)</u>	<u>(862,187)</u>
Profit for the period		<u>9,081,176</u>	<u>5,489,938</u>	<u>9,987,932</u>	<u>5,577,288</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of comprehensive income (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
Note	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
		(Restated)		
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	<u>727,995</u>	<u>146,416</u>	<u>-</u>	<u>-</u>
Other comprehensive income to be reclassified to profit or loss in subsequent periods	<u>727,995</u>	<u>146,416</u>	<u>-</u>	<u>-</u>
Other comprehensive income for the period	<u>727,995</u>	<u>146,416</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>9,809,171</u>	<u>5,636,354</u>	<u>9,987,932</u>	<u>5,577,288</u>
Profit attributable to:				
Equity holders of the Company	9,081,176	5,488,126	<u>9,987,932</u>	<u>5,577,288</u>
Shareholders of subsidiary before business combination under common control	6.2.1 <u>-</u>	<u>1,812</u>		
	<u>9,081,176</u>	<u>5,489,938</u>		
Total comprehensive income attributable to:				
Equity holders of the Company	9,809,171	5,634,542	<u>9,987,932</u>	<u>5,577,288</u>
Shareholders of subsidiary before business combination under common control	6.2.1 <u>-</u>	<u>1,812</u>		
	<u>9,809,171</u>	<u>5,636,354</u>		
Earnings per share	13			
Basic earnings per share				
Profit attributable to equity holders of the Company	<u>0.73</u>	<u>0.44</u>	<u>0.80</u>	<u>0.45</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements										
	Equity attributable to shareholders of the Company										
						Other components of shareholders' equity		Equity attributable			
						Other comprehensive income		to shareholders of			
Issued and		Difference from business			Retained earnings		Exchange differences	Total other	Total equity	subsidiary before	Total
fully paid	Share premium	combination under	common control	Appropriated	Unappropriated	on translation of	components of	attributable to	business	shareholders'	
share capital						financial statements	shareholders' equity	owners of	combination under	equity	
						in foreign currency		the Company	common control	equity	
Balance as at 1 January 2025	1,247,382	1,491,912	(1,339,694)	125,900	81,834,974	(3,418,661)	(3,418,661)	79,941,813	-	79,941,813	
Cumulative effect of business combination											
under common control (Note 6.2.1)	-	-	-	-	-	-	-	-	76,375	76,375	
Balance as at 1 January 2025 - as restated	1,247,382	1,491,912	(1,339,694)	125,900	81,834,974	(3,418,661)	(3,418,661)	79,941,813	76,375	80,018,188	
Profit for the period - restated	-	-	-	-	5,488,126	-	-	5,488,126	1,812	5,489,938	
Other comprehensive income for the period - restated	-	-	-	-	-	146,416	146,416	146,416	-	146,416	
Total comprehensive income for the period - restated	-	-	-	-	5,488,126	146,416	146,416	5,634,542	1,812	5,636,354	
Balance as at 31 March 2025 - as restated	1,247,382	1,491,912	(1,339,694)	125,900	87,323,100	(3,272,245)	(3,272,245)	85,576,355	78,187	85,654,542	

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

Consolidated financial statements										
Equity attributable to shareholders of the Company										
	Equity attributable to shareholders of the Company					<u>Other components of shareholders' equity</u>		Equity attributable to shareholders of subsidiary before business combination under common control		Total shareholders' equity
						<u>Other comprehensive income</u>				
	Issued and fully paid share capital	Share premium	Difference from business combination under common control	<u>Retained earnings</u>		Exchange differences on translation of financial statements in foreign currency	Total other components of shareholders' equity			
				Appropriated	Unappropriated					
Balance as at 1 January 2026	1,247,382	1,491,912	(1,339,694)	125,900	100,855,494	(5,654,087)	(5,654,087)	96,726,907	-	96,726,907
Cumulative effect of business combination under common control (Note 6.2.1)	-	-	-	-	-	-	-	-	73,248	73,248
Balance as at 1 January 2026 - as restated	1,247,382	1,491,912	(1,339,694)	125,900	100,855,494	(5,654,087)	(5,654,087)	96,726,907	73,248	96,800,155
Profit for the period	-	-	-	-	9,081,176	-	-	9,081,176	-	9,081,176
Other comprehensive income for the period	-	-	-	-	-	727,995	727,995	727,995	-	727,995
Total comprehensive income for the period	-	-	-	-	9,081,176	727,995	727,995	9,809,171	-	9,809,171
Acquisition cost of business combination under common control (Note 6.2.1)	-	-	(94,738)	-	-	-	-	(94,738)	-	(94,738)
Attributable net book value from business combination under common control (Note 6.2.1)	-	-	73,248	-	-	-	-	73,248	(73,248)	-
Balance as at 31 March 2026	<u>1,247,382</u>	<u>1,491,912</u>	<u>(1,361,184)</u>	<u>125,900</u>	<u>109,936,670</u>	<u>(4,926,092)</u>	<u>(4,926,092)</u>	<u>106,514,588</u>	<u>-</u>	<u>106,514,588</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

Separate financial statements

	Issued and fully paid share capital	Share premium	Retained earnings		Total shareholders' equity
			Appropriated	Unappropriated	
Balance as at 1 January 2025	1,247,382	1,491,912	125,900	77,385,591	80,250,785
Profit for the period	-	-	-	5,577,288	5,577,288
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	5,577,288	5,577,288
Balance as at 31 March 2025	<u>1,247,382</u>	<u>1,491,912</u>	<u>125,900</u>	<u>82,962,879</u>	<u>85,828,073</u>
Balance as at 1 January 2026	1,247,382	1,491,912	125,900	96,050,851	98,916,045
Profit for the period	-	-	-	9,987,932	9,987,932
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	9,987,932	9,987,932
Balance as at 31 March 2026	<u>1,247,382</u>	<u>1,491,912</u>	<u>125,900</u>	<u>106,038,783</u>	<u>108,903,977</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries**Cash flow statements****For the three-month period ended 31 March 2026**

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2026</u>	<u>2025</u> (Restated)	<u>2026</u>	<u>2025</u>
Cash flows from operating activities:				
Profit before tax	10,444,422	6,273,995	11,373,388	6,439,475
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation	2,309,736	1,859,567	1,908,483	1,482,079
Amortisation	14,651	15,570	2,551	2,567
Recording of allowance for expected credit losses (reversal)	3,732	(21,300)	(24,691)	(22,209)
Reduction of inventory to net realisable value	339,981	468,939	216,820	213,995
Reversal of the reduction to net realisable value of the written-off obsolete and damaged inventories	(189,511)	(193,743)	(165,752)	(158,124)
Provisions	144,530	171,388	136,767	136,038
Provision for employee benefits	75,543	42,045	27,159	22,868
(Gain) loss from disposal/write-off of property, plant and equipment	(2,342)	(4,191)	(1,229)	2,379
Impairment loss on assets	245,376	-	245,376	-
Impairment loss on goodwill	207,213	-	-	-
Loss from write-off of other intangible assets	368	535	-	-
Share of profit from investments in associates	(1,460)	(89)	-	-
Unrealised gain on exchange	(1,691,896)	(408,819)	(1,648,305)	(391,816)
(Gain) loss on fair value valuation of derivative instruments	1,262,047	(218,371)	1,270,523	(218,053)
Finance income	(103,558)	(63,687)	(85,357)	(34,439)
Finance cost	8,583	18,486	634	120
Profit from operating activities before changes in operating assets and liabilities	13,067,415	7,940,325	13,256,367	7,474,880
Decrease (increase) in operating assets:				
Trade and other current receivables	(7,851,916)	(3,876,190)	(8,897,033)	(4,372,524)
Inventories	(8,118,618)	467,482	(6,276,017)	1,145,481
Other current assets	(12,405)	(105,301)	(139,846)	(123,100)
Other non-current assets	(34,461)	(271,112)	(14,282)	(9,420)
Increase (decrease) in operating liabilities:				
Trade and other current payables	6,443,575	450,446	7,292,000	659,670
Other current liabilities	(330,201)	(29,448)	(314,703)	(82,921)
Cash paid for provisions	(52,975)	(21,939)	(3,360)	(89,124)
Cash paid for employee benefits	(26,726)	(133,322)	(10,732)	(6,684)
Other non-current liabilities	(13,212)	143,195	(24,665)	105,831
Cash flows from operating activities	3,070,476	4,564,136	4,867,729	4,702,089
Cash received from interest income	52,247	37,829	27,415	6,262
Cash paid for interest expenses	(5,594)	(15,441)	-	-
Cash paid for corporate income tax	(100,609)	(86,938)	(36,273)	(151)
Net cash flows from operating activities	3,016,520	4,499,586	4,858,871	4,708,200

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025 (Restated)	2026	2025
Cash flows from investing activities:				
(Increase) decrease in deposits at bank with restrictions	19,644	(1,181)	-	-
Increase in short-term loans to related party	(6,000)	-	-	-
Increase in investments in associated companies	-	(500)	-	(500)
Net cash paid for purchase of investment in subsidiary under common control	(54,568)	-	-	-
Increase in advances to contractors and for acquisitions of assets	(920,145)	(74,766)	(752,243)	(97,714)
Acquisition of property, plant and equipment	(1,683,594)	(1,875,180)	(1,265,595)	(1,086,003)
Cash paid to others payable for purchase of plant and equipment	(2,616,419)	(1,225,849)	(2,375,298)	(1,183,499)
Proceeds from disposal of plant and equipment	9,212	18,799	2,465	-
Acquisition of investment properties	(238)	(1,049)	-	-
Acquisition of other intangible assets	(6,206)	(6,533)	(656)	(1,440)
Net cash flows used in investing activities	(5,258,314)	(3,166,259)	(4,391,327)	(2,369,156)
Cash flow from financing activities:				
Cash receipt from short-term loans from financial institutions	130,000	51,116	-	-
Repayment of short-term loans from financial institutions	-	(90,316)	-	-
Repayment of long-term loans from financial institutions	(24,660)	-	-	-
Repayment of long-term loans from related party	(112,927)	-	-	-
Repayment of liabilities under lease agreements	(34,603)	(31,664)	(10,531)	(8,724)
Net cash flow used in financing activities	(42,190)	(70,864)	(10,531)	(8,724)
Increase in translation adjustments	776,801	124,350	-	-
Net increase (decrease) in cash and cash equivalents before effect from currency translation	(1,507,183)	1,386,813	457,013	2,330,320
Effect from currency translation of cash and cash equivalents	230,886	56,014	225,122	52,809
Net increase (decrease) in cash and cash equivalents	(1,276,297)	1,442,827	682,135	2,383,129
Cash and cash equivalents at beginning of period	20,328,245	15,784,568	13,033,536	9,790,790
Cash and cash equivalents at end of period	19,051,948	17,227,395	13,715,671	12,173,919
	-	-	-	-
Supplemental disclosures of cash flows information				
Non-cash transaction				
Additions to right-of-use assets and lease liabilities	33,335	57,901	22,913	-
Increase in others payable from purchase of plant and equipment	2,860,708	1,200,952	2,747,779	1,184,504
Transfer from investment properties to property and plant	5,802	-	-	-

The accompanying notes are an integral part of the interim financial statements.

Delta Electronics (Thailand) Public Company Limited and its subsidiaries

Condensed notes to interim financial statements

For the three-month period ended 31 March 2026

1. General information

1.1 Basis of preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language interim financial statements.

1.2 Basis of consolidation

The interim consolidated financial statements include the financial statements of Delta Electronics (Thailand) Public Company Limited (“the Company”) and its subsidiaries (“the subsidiaries”) (collectively as “the Group”) and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2025. However, during the current period, there were changes in the composition of the Group as described in Note 6.2 to the financial statements.

1.3 Accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2025.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2026, do not have any significant impact on the Group’s financial statements.

2. Related party transactions

During the period, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Summaries significant business transactions with related parties are as follows.

	(Unit: Million Baht)			
	For the three-month periods ended 31 March			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
<u>Transactions with the parent company</u>				
Sales of goods and raw materials	551	486	549	485
Purchase of goods and raw materials	728	128	229	3
Purchase of equipment	221	158	116	53
Royalty paid (Note 15.2.1)	3,783	1,860	3,783	1,860
Services paid	38	6	38	6
<u>Transactions with subsidiary companies</u>				
(eliminated from the consolidated financial statements)				
Sales of goods and raw materials	-	-	25,013	12,592
Purchase of goods and raw materials	-	-	422	289
Purchase of equipment	-	-	147	101
Commission paid	-	-	134	162
Design and engineering fee paid (Note 15.2.2)	-	-	662	349
<u>Transactions with associated companies</u>				
Purchase of goods and raw materials	116	60	116	60
<u>Transactions with related companies</u>				
Sales of goods and raw materials	6,450	5,373	3,783	2,791
Purchase of goods and raw materials	3,170	2,331	2,320	1,290
Purchase of equipment	1,374	428	1,300	401
Commission received	127	92	-	-
Services income	37	83	-	-
Royalty income	261	-	261	-
Commission paid	453	291	447	280
Design and engineering fee paid (Note 15.2.2)	551	340	540	327

(Unaudited but reviewed)

The balances of the accounts between the Group and those related companies are as follows:

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
<u>Trade receivables - related parties (Note 3)</u>				
Parent company	492	1,075	483	1,053
Subsidiary companies	-	-	32,795	28,534
Related companies (common shareholders)	7,622	7,382	4,389	4,047
Total trade receivables - related parties	8,114	8,457	37,667	33,634
<u>Other current receivables - related parties (Note 3)</u>				
Subsidiary companies	-	-	13	11
Related companies (common shareholders)	106	272	106	260
Total other current receivables - related parties	106	272	119	271
<u>Amounts due from related parties (Note 3)</u>				
Subsidiary companies	-	-	1	1
Total amounts due from related parties	-	-	1	1
<u>Trade payables - related parties (Note 8)</u>				
Parent company	707	646	140	318
Subsidiary companies	-	-	492	405
Associated companies	28	31	28	31
Related companies (common shareholders)	3,746	3,123	2,344	1,570
Total trade payables - related parties	4,481	3,800	3,004	2,324
<u>Other current payables - related parties (Note 8)</u>				
Parent company	2,181	1,278	2,069	1,269
Subsidiary companies	-	-	560	442
Related companies (common shareholders)	2,007	1,722	1,955	1,722
Total other current payables - related parties	4,188	3,000	4,584	3,433
<u>Accrued expenses - related parties (Note 8)</u>				
Parent company	848	361	848	361
Related companies (common shareholders)	6	165	-	159
Total accrued expenses - related parties	854	526	848	520

(Unaudited but reviewed)

Short-term loans to related party

(Unit: Million Baht)

Short-term loans	Consolidated financial statements		
	Balance as at 1 January 2026	Increase during the period	Balance as at 31 March 2026
	(Restated)		
Related company (common shareholders)			
- ACT Genomics (Thailand) Company Limited	7	6	13
Total short-term loan to related party	7	6	13

Short-term loan to ACT Genomics (Thailand) Company Limited, carries interest at a rate of 2.80 percent per annum, payable every three months. The principal amount is due for repayment within 1 year from the date the loan is granted.

Long-term loans from related parties

(Unit: Million Baht)

Long-term loans	Consolidated financial statements			
	Balance as at 1 January 2026	Repayment during the period	Translation adjustment	Balance as at 31 March 2026
Related company (common shareholders)				
- Eltek AS	334	(113)	5	226
- Delta International Holding Limited B.V.	372	-	4	376
Total long-term loans from related parties	706	(113)	9	602

Long-term loans from Eltek AS, which are unsecured, carry interest at a rate of EURIBOR + 0.50 percent per annum, payable every three months. The principal repayments of EUR 6 million, or approximately Baht 226 million is scheduled for October 2027.

Long-term loan from Delta International Holding Limited B.V., which is unsecured, carries interest at a rate of 4.45 percent per annum, payable every three months. The principal repayments of EUR 10 million, or approximately Baht 376 million is scheduled for August 2029.

(Unaudited but reviewed)

Directors and management's benefits

(Unit: Million Baht)

	For the three-month periods ended 31 March			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Short-term employee benefits	58	49	41	31
Post-employment benefits	5	3	4	3
Total	63	52	45	34

3. Trade and other current receivables

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
		(Audited)		(Audited)
		(Restated)		
<u>Trade receivables, related parties</u> (Note 2)				
Aged on the basis of due dates				
Not yet due	7,406	8,074	35,939	31,690
Past due				
Up to 3 months	680	366	990	1,923
3 - 6 months	16	8	723	10
6 - 12 months	11	8	14	10
Over 12 months	1	1	1	1
Total	8,114	8,457	37,667	33,634
<u>Trade receivables, unrelated parties</u>				
Aged on the basis of due dates				
Not yet due	43,002	31,206	21,910	14,470
Past due				
Up to 3 months	3,433	4,224	1,730	1,571
3 - 6 months	323	243	103	160
6 - 12 months	88	43	64	6
Over 12 months	43	42	1	-
Total	46,889	35,758	23,808	16,207
Total trade receivables	55,003	44,215	61,475	49,841
Less: Allowance for expected credit losses	(298)	(297)	(154)	(179)
Total trade receivables - net	54,705	43,918	61,321	49,662

(Unaudited but reviewed)

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
		(Restated)		
<u>Other current receivables</u>				
Amounts due from related parties (Note 2)	-	-	1	1
Other current receivables - related parties (Note 2)	106	272	119	271
Other current receivables - unrelated parties	2,088	1,775	1,901	1,474
Interest receivables - unrelated parties	58	1	58	-
Total other current receivables	2,252	2,048	2,079	1,746
Trade and other current receivables - net	56,957	45,966	63,400	51,408

4. Inventories

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
Inventories - cost	47,646	39,526	32,617	26,342
Reduce cost to net realisable value	(4,956)	(4,795)	(2,644)	(2,593)
Inventories - net	42,690	34,731	29,973	23,749

Movements in the reduce cost to net realisable value of inventory account are summarised below.

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
Balance as at 1 January 2026		(4,795)		(2,593)
Increase during the period		(424)		(217)
Reversal of the reduction to net realisable value of the written off obsolete and damaged inventories during the period		190		166
Reversal during the period		84		-
Translation adjustment		(11)		-
Balance as at 31 March 2026		(4,956)		(2,644)

(Unaudited but reviewed)

5. Other current assets

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
		(Restated)		
Input tax refundable	1,998	1,820	1,183	1,138
Advance payments	165	311	22	5
Prepaid expenses	400	481	87	58
Prepaid tax	55	69	-	-
Others	74	38	60	21
Total other current assets	2,692	2,719	1,352	1,222

6. Investments in subsidiaries**6.1 Details of investments in subsidiaries as presented in separate financial statements**

Company's name	(Unit: Million Baht)				
	Foreign currency	Paid-up capital		Cost	
		31 March	31 December	31 March	31 December
		2026	2025	2026	2025
		(Million)	(Million)		(Audited)
DET International Holding B.V.	USD	288	288	10,249	10,249
Delta Green Industrial (Thailand) Company Limited	THB	206	206	206	206
Delta Energy Systems (Singapore) Pte. Ltd.	USD	345	345	11,560	11,560
Delta Electronics (Vietnam) Company Limited	USD	0.1	0.1	3	3
Delta Electronics India Manufacturing Private Limited	INR	4,153	4,153	1,739	1,739
PT Delta Electronics Indonesia	IDR	10,000	10,000	21	21
Delta Electronics Philippines Inc.	PHP	12	12	7	7
Subtotal				23,785	23,785
Less: Allowance for impairment loss of investments in subsidiaries				(1,324)	(1,324)
Total investments in subsidiaries - net				22,461	22,461

No dividend was received from the above subsidiaries during the three-month periods ended 31 March 2026 and 2025.

6.2 Significant events during the current period

6.2.1 Subsidiaries directly owned by the Company

a) Purchase of investment in the subsidiary

On 1 January 2026, Delta Electronics Int'l (Singapore) Pte. Ltd. (the Company's major shareholder) sold its 100% interest in Eltek Power Company Limited to two subsidiary companies: (1) 99.9975% to Delta Green Industrial (Thailand) Co., Ltd. and (2) 0.0025% to Delta Energy Systems (Singapore) Pte. Ltd. for a total consideration of approximately Baht 94.7 million. Both subsidiaries completed the payment for this investment on 22 January 2026.

The above purchase of investment in the subsidiary is considered to be a business combination under common control. The difference between the cost of this business combination under common control and the net book value of the assets of Eltek Power Company Limited, amounting to approximately Baht 21.5 million, was therefore recorded as "Difference from business combination under common control" and separately presented in the consolidated statements of changes in shareholders' equity.

The net book values of assets and liabilities as at 1 January 2026 (acquisition date) and the cash payment made to purchase the investment in Eltek Power Company Limited are as follows:

	(Unit: Million Baht)
	Consolidated
	<u>financial statements</u>
Net book values of assets and liabilities as at the acquisition date	
Cash and cash equivalents	40.2
Trade and other current receivables	29.7
Short-term loans to related party	7.0
Other current assets	0.4
Other non-current assets	0.8
Trade and other current payables	(1.9)
Other current liabilities	(0.2)
Non-current provision for employee benefits	(2.8)
Total net assets	73.2
Plus: Difference from business combination under common control	21.5
Cash payment for purchase of investment in subsidiary	94.7
Less: Cash and cash equivalents of the subsidiary	(40.2)
Net cash paid for purchase of investment in subsidiary	<u>54.5</u>

(Unaudited but reviewed)

As the acquisition of Eltek Power Company Limited is a business combination under common control, the Company has treated Eltek Power Company Limited as if it had been a subsidiary of the Company since it was established. Accordingly, the Company has accordingly restated the consolidated statements of financial position as at 31 December 2025, and the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the three-month period ended 31 March 2025 for comparative purposes.

The amounts of restatement affecting the consolidated statements of financial position as at 31 December 2025 were summarised below.

	(Unit: Million Baht)
	Consolidated financial statements
	<hr/> Increase from restatement <hr/>
Assets	
Cash and cash equivalents	40.2
Trade and other current receivables	29.7
Short-term loans to related party	7.0
Other current assets	0.4
Other non-current assets	0.8
Liabilities	
Trade and other current payables	1.9
Other current liabilities	0.2
Non-current provision for employee benefits	2.8
Shareholders' equity	
Equity attributable to shareholders of subsidiary before business combination under common control	73.2

(Unaudited but reviewed)

The amounts of restatement affecting the consolidated statements of comprehensive income for the three-month period ended 31 March 2025 were summarised below.

	(Unit: Million Baht)
	Consolidated financial statements
	Increase (decrease) from restatement
Profit or loss:	
Sales	14.4
Cost of sales	(9.6)
Gross profit	4.8
Selling and distribution expenses	(2.7)
Administrative expenses	(0.7)
Income tax	0.4
Profit for the period	1.8
Other comprehensive income:	
Other comprehensive income for the period	-
Total comprehensive income for the period	1.8
Profit attributable to:	
Shareholders of subsidiary before business combination under common control	1.8
Total comprehensive income attributable to:	
Shareholders of subsidiary before business combination under common control	1.8

The amounts of restatement affecting the consolidated statements of cash flows for the three-month period ended 31 March 2025 were summarised below.

	(Unit: Million Baht)
	Consolidated financial statements
	Increase (decrease) from restatement
Net cash flows from operating activities	17.7
Net cash flows used in investing activities	(0.9)

6.2.2 Subsidiaries indirectly owned by the Company

a) Dissolution of a subsidiary companies

- Delta Energy Systems (India) Pvt. Ltd., a subsidiary indirectly held 100% by the Company, has registered its dissolution and completed the liquidation process. It is currently undergoing the final legal formalities required under Indian regulations.
- Delta Electronics (Hungary) Kft., a subsidiary 100% indirectly held by the Company, registered its dissolution and completed the liquidation process in the current quarter.

b) Additional investment in subsidiary company

On 13 February 2026, a meeting of the Company's Board of Directors approved an additional investment by Delta Energy Systems (Germany) GmbH, a subsidiary indirectly held by the Company, in Delta Energy Systems Mobility (Germany) GmbH by EUR 15.5 million, or approximately Baht 583 million, for the purpose of supporting capital expenditures and providing working capital for business operations. The company made this additional investment during the current quarter.

The above additional investment had no impact on the investment structure of the Group.

7. Property, plant and equipment

Movements of the property, plant and equipment account are summarised below.

	(Unit: Million Baht)	
	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2026	45,688	31,742
Acquisitions during period - cost	4,545	4,014
Transfers from investment properties - net book value	6	-
Disposals/write-off during period - net book value		
at disposal/write-off date	(7)	-
Depreciation for the period	(2,274)	(1,901)
Impairment loss during the period	(245)	(245)
Translation adjustment	1	-
Net book value as at 31 March 2026	47,714	33,610

(Unaudited but reviewed)

8. Trade and other current payables

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
		(Restated)		
Trade payables - related parties (Note 2)	4,481	3,800	3,004	2,324
Trade payables - unrelated parties	33,509	27,916	31,188	25,600
Other current payables - related parties (Note 2)	4,188	3,000	4,584	3,433
Other current payables - unrelated parties	3,430	3,282	3,123	2,467
Accrued expenses - related parties (Note 2)	854	526	848	520
Accrued expenses - unrelated parties	4,900	4,231	3,961	3,084
Advance received - unrelated parties	2,123	2,475	1,094	1,204
Total trade and other current payables	53,485	45,230	47,802	38,632

9. Other current liabilities

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
		(Audited)		(Audited)
		(Restated)		
Withholding tax payable	245	493	138	432
Value added tax payable	289	186	69	30
Advance received from compensation for contract decommitment	241	339	241	339
Construction retention	834	794	834	794
Others	220	317	74	55
Total other current liabilities	1,829	2,129	1,356	1,650

(Unaudited but reviewed)

10. Non-current provision for employee benefits

Movements of the non-current provision for employee benefits account are summarised below.

	(Unit: Million Baht)	
	Consolidated	Separate
	financial statements	financial statements
Balance as at 1 January 2026 - as restated	(1,667)	(871)
Recognition during the period	(76)	(27)
Paid during the period	27	11
Translation adjustment	12	-
Balance as at 31 March 2026	(1,704)	(887)

11. Provisions

	(Unit: Million Baht)				
	Consolidated			Separate	
	financial statements			financial statements	
	Other				
	Warranty	Other provisions	Total	Warranty	Total
Balance as at 1 January 2026	1,991	9	2,000	1,737	1,737
Recognition during the period	203	14	217	144	144
Paid during the period	(36)	(17)	(53)	(3)	(3)
Reversal during the period	(65)	(7)	(72)	(7)	(7)
Translation adjustment/unrealised loss on exchange rate	53	4	57	12	12
Balance as at 31 March 2026	2,146	3	2,149	1,883	1,883
Other current provisions	489	9	498	488	488
Other non-current provisions	1,502	-	1,502	1,249	1,249
Balance as at 31 December 2025					
(Audited)	1,991	9	2,000	1,737	1,737
Other current provisions	471	3	474	471	471
Other non-current provisions	1,675	-	1,675	1,412	1,412
Balance as at 31 March 2026	2,146	3	2,149	1,883	1,883

Warranty

The Group recognised a provision for the expected warranty claims on products based on past experience of the level of repairs and returns with current sales for each type of products under current warranty.

12. Income tax

Interim corporate income tax was calculated on profit before income tax for the period, using the estimated effective tax rate for the year.

Income tax expenses for the three-month periods ended 31 March 2026 and 2025 are made up as follows:

	(Unit: Million Baht)			
	For the three-month periods ended 31 March			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
		(Restated)		
Current income tax:				
Interim corporate income tax charge	(121)	(164)	(102)	(77)
Adjustment in respect of income tax of previous year	39	108	-	-
Top-up tax	(1,283)	(785)	(1,283)	(785)
Deferred tax:				
Relating to origination and reversal of temporary differences	3	54	-	-
Translation adjustment	(1)	3	-	-
Income tax expense reported in profit or loss	<u>(1,363)</u>	<u>(784)</u>	<u>(1,385)</u>	<u>(862)</u>

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). The Group operates in several countries where Pillar Two legislation has been enacted and is currently effective. The estimated top-up tax expense related to Pillar Two income taxes arises from the operation in Thailand.

13. Earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

15. Commitments and contingent liabilities

15.1 Significant capital commitments

As at 31 March 2026, the Group had significant capital commitments amounting to Baht 20,930 million, EUR 11 million or approximately Baht 396 million, and INR 3,135 million or approximately Baht 1,092 million in respect of the building construction, purchase of machinery and equipment (the Company only: Baht 20,930 million).

15.2 Significant long-term service commitments

15.2.1 Intellectual Property & Technology License commitments

The Company entered into the Intellectual Property & Technology License Agreement with Delta Electronics Inc. (“Licensor”), whereby the Licensor granted the Company the right to manufacture and sell products that apply the Licensor’s patents and technology, including improvements thereof. In consideration for the rights, the Company agrees to pay a royalty to the Licensor at a percentage of revenue from sales of products manufactured under the licenses, with that percentage determined on an arm’s length basis. The percentage is to be amicably reviewed by the parties annually before each anniversary of the effective date, which was 1 January 2018. The agreement matures annually and renews continuously for further periods of one year until terminated by either party. The Company has recorded the related expense as “Royalty expenses”, which are presented under the caption of “Selling and distribution expenses” in the statements of comprehensive income.

15.2.2 Research and development service commitments

The Company entered into the research and development service agreements with the subsidiary companies and related companies. Under these agreements, the subsidiary companies and related companies provide research and development services (design and engineering) to the Company and charge fees equal to the local operational costs incurred on product research and development plus a margin, on an arm’s length basis. These agreements mature annually.

The Company has recorded the design and engineering fees as “Research and development expenses” in the statements of comprehensive income.

15.3 Guarantee obligations

As at 31 March 2026, the Group had the following significant outstanding letters of guarantee required in the ordinary course of its businesses:

15.3.1 Outstanding letters of guarantee totaling approximately Baht 69 million have been issued by banks to meet requirements of the Company.

15.3.2 Outstanding letters of guarantee for totals of approximately Baht 87 million, INR 1,302 million or approximately Baht 453 million, EUR 1 million or approximately Baht 21 million and AUD 2 million or approximately Baht 56 million have been issued by banks to meet requirements of the subsidiaries.

15.4 Tax assessment

The Indian tax authorities assessed corporate income tax of approximately INR 232 million or approximately Baht 81 million, covering the years 2007 - 2016, and sales tax and excise duties of approximately INR 171 million or approximately Baht 60 million, covering the years 2014 - 2025, against the subsidiary in India. The subsidiary has appealed the assessments. The management of the subsidiary believes that the outcome of the cases will be favorable to the subsidiary and therefore no provision for these contingent liabilities have been made in the accounts.

16. Financial instruments

16.1 Fair value of financial instruments

Since the majority of the Group's financial instruments are short-term in nature or carrying interest at rates close to the market interest rates, its fair value is not expected to be materially different from the amounts presented in the statement of financial position.

16.2 Fair value hierarchy

As at 31 March 2026, the Group had the financial assets and financial liabilities that were measured at fair value using different levels of inputs as follows:

	(Unit: Million Baht)			
	Consolidated financial statements			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Derivatives				
Foreign currency forward contracts	-	26	-	26
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	914	-	914

(Unaudited but reviewed)

(Unit: Million Baht)

	Separate financial statements			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Derivatives				
Foreign currency forward contracts	-	18	-	18
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	914	-	914

During the current period, there were no changes in the methods and the assumptions used to estimate the fair value of financial instruments and there were no transfers between the levels of the fair value hierarchy.

17. Foreign currency risk and financial derivatives

As at 31 March 2026, the significant outstanding balances of the Group's financial assets and financial liabilities denominated in foreign currencies are as follows:

Foreign currency	(Unit: Million foreign currency unit)			
	Consolidated financial statements		Separate financial statements	
	Financial assets	Financial liabilities	Financial assets	Financial liabilities
US dollar	2,043	1,346	1,928	1,161
Euro	19	21	10	20
Japanese yen	208	847	208	603

(Unit: Baht per 1 foreign currency unit)

Foreign currency	Average exchange rate
	as at 31 March 2026
US dollar	32.8376
Euro	37.6431
Japanese yen	0.2055

(Unaudited but reviewed)

The Group manages its exposure to foreign currency risk by using derivatives when considered appropriate. As at 31 March 2026, the outstanding derivatives for managing the exposure to foreign currency risk are as follows:

Consolidated financial statements						
	Amount			Forward rate		Maturity date
Forward contracts to “Sell”						
USD/THB	USD	839	million	30.7550 - 32.6950	THB/USD	April - August 2026
EUR/USD	EUR	7	million	1.1783	USD/EUR	April 2026
Forward contracts to “Buy”						
USD/INR	USD	3	million	94.1375 - 94.3750	INR/USD	April 2026
JPY/THB	JPY	100	million	0.2071	THB/JPY	April 2026
Separate financial statements						
	Amount			Forward rate		Maturity date
Forward contracts to “Sell”						
USD/THB	USD	839	million	30.7550 - 32.6950	THB/USD	April - August 2026
Forward contracts to “Buy”						
JPY/THB	JPY	100	million	0.2071	THB/JPY	April 2026

18. Events after the reporting period

On 8 April 2026, at the 2026 Annual General Meeting of the Company’s shareholders, the following resolutions were approved:

- Approved a dividend payment of Baht 0.60 per share for 2025, totaling Baht 7,484 million.
- Approve the Group’s restructuring plan under which the Company will acquire Delta Green Industrial (Thailand) Company Limited, a wholly owned subsidiary. The consideration for the business transfer will be determined based on fair value, as assessed by an independent valuer. The business transfer is expected to be completed by 2026.

19. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company’s Board of Directors on 27 April 2026.