

**Muramoto Electron (Thailand) Public Company Limited
and its Subsidiary**

Condensed interim financial statements
for the three-month and six-month periods ended
31 March 2026
and
Independent auditor's review report



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Independent Auditor's Report on Review of Interim Financial Information

To the Board of Directors of Muramoto Electron (Thailand) Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Muramoto Electron (Thailand) Public Company Limited and its subsidiary, and of Muramoto Electron (Thailand) Public Company Limited, respectively, as at 31 March 2026; the consolidated and separate statements of comprehensive income for the three-month and six-month periods ended 31 March 2026, change in equity and cash flows for the six-month period ended 31 March 2026; and condensed notes (“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 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”.

(Jamjuree Sathapornchaiwat)
Certified Public Accountant
Registration No. 11567

KPMG Phoomchai Audit Ltd.
Bangkok
14 May 2026

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Statement of financial position

Assets	Note	Consolidated		Separate	
		financial statements		financial statements	
		31 March 2026 (Unaudited)	30 September 2025	31 March 2026 (Unaudited)	30 September 2025
<i>(in thousand Baht)</i>					
Current assets					
Cash and cash equivalents		3,261,039	2,959,301	2,817,145	2,277,627
Trade accounts receivable	2, 3	2,430,231	2,886,405	2,031,816	2,541,054
Other current receivables	2	269,488	448,770	243,199	427,551
Inventories		<u>1,458,647</u>	<u>1,512,302</u>	<u>1,098,856</u>	<u>1,158,071</u>
Total current assets		<u>7,419,405</u>	<u>7,806,778</u>	<u>6,191,016</u>	<u>6,404,303</u>
Non-current assets					
Investment in subsidiary		-	-	299,998	299,998
Property, plant and equipment	4	2,103,446	2,161,878	1,785,520	1,778,058
Intangible assets		18,206	20,393	16,335	18,006
Deferred tax assets		21,638	22,187	-	-
Other non-current assets		<u>2,428</u>	<u>2,433</u>	<u>2,258</u>	<u>2,263</u>
Total non-current assets		<u>2,145,718</u>	<u>2,206,891</u>	<u>2,104,111</u>	<u>2,098,325</u>
Total assets		<u>9,565,123</u>	<u>10,013,669</u>	<u>8,295,127</u>	<u>8,502,628</u>

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Statement of financial position

	Note	Consolidated		Separate	
		financial statements		financial statements	
		31 March 2026 (Unaudited)	30 September 2025	31 March 2026 (Unaudited)	30 September 2025
<i>(in thousand Baht)</i>					
Liabilities and equity					
Current liabilities					
Trade accounts payable	2	1,252,558	1,642,489	1,035,493	1,472,746
Other current payables	2	327,205	356,090	281,211	319,014
Payables for property, plant and equipment	2	31,353	10,996	31,005	10,580
Current portion of lease liabilities		74,966	84,972	9,687	8,675
Corporate income tax payable		147,713	139,266	138,671	130,355
Other current financial liabilities		25,411	9,869	25,411	9,869
Total current liabilities		1,859,206	2,243,682	1,521,478	1,951,239
Non-current liabilities					
Lease liabilities		82,194	93,301	23,014	7,630
Deferred tax liabilities		623	5,652	623	5,653
Non-current provisions for employee benefits		444,312	440,879	346,726	344,912
Total non-current liabilities		527,129	539,832	370,363	358,195
Total liabilities		2,386,335	2,783,514	1,891,841	2,309,434
Equity					
Share capital					
Authorised share capital					
<i>(23,898 thousand ordinary shares, par value at Baht 10 per share)</i>					
		238,981	238,981	238,981	238,981
Issued and paid-up share capital					
<i>(20,898 thousand ordinary shares, par value at Baht 10 per share)</i>					
		208,981	208,981	208,981	208,981
Share premium					
Share premium on ordinary shares		653,700	653,700	653,700	653,700
Retained earnings					
Appropriated					
Legal reserve		25,000	25,000	25,000	25,000
Unappropriated		6,291,107	6,342,474	5,515,605	5,305,513
Total equity		7,178,788	7,230,155	6,403,286	6,193,194
Total liabilities and equity		9,565,123	10,013,669	8,295,127	8,502,628

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of comprehensive income (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Three-month period ended		Three-month period ended	
	31 March		31 March	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
Income				
Revenue from sale of goods	3,704,399	3,815,285	3,149,567	3,300,354
Dividend income	-	-	299,998	50,000
Other income	30,675	39,534	19,488	23,670
Net foreign exchange gains	59,323	18,597	60,444	24,382
Total income	3,794,397	3,873,416	3,529,497	3,398,406
Expenses				
Cost of sale of goods	3,311,220	3,401,030	2,778,815	2,900,068
Distribution costs	88,287	94,823	84,692	90,908
Administrative expenses	73,759	94,346	64,557	83,591
Loss on fair value adjustment	26,261	5,203	26,261	5,203
Finance costs	1,297	1,905	162	173
Total expenses	3,500,824	3,597,307	2,954,487	3,079,943
Profit before income tax expense	293,573	276,109	575,010	318,463
Tax expense	59,001	69,210	55,296	67,972
Profit for the period	234,572	206,899	519,714	250,491
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	234,572	206,899	519,714	250,491
Basic earnings per share (in Baht)	11.22	9.90	24.87	11.99

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of comprehensive income (Unaudited)

	<i>Note</i>	Consolidated		Separate	
		financial statements		financial statements	
		Six-month period ended		Six-month period ended	
		31 March		31 March	
		2026	2025	2026	2025
<i>(in thousand Baht)</i>					
<i>Income</i>					
Revenue from sale of goods	2, 5	8,246,391	8,998,370	7,165,713	7,938,956
Dividend income	2	-	-	299,998	50,000
Other income		51,034	68,246	31,689	36,209
Net foreign exchange gains		-	64,544	-	62,756
Total income		8,297,425	9,131,160	7,497,400	8,087,921
<i>Expenses</i>					
Cost of sale of goods	2	7,196,368	8,028,945	6,168,443	7,009,347
Distribution costs	2	196,570	224,921	189,267	216,991
Administrative expenses		160,105	168,274	140,541	147,034
Net foreign exchange losses		5,745	-	11,426	-
Loss on fair value adjustment		15,542	25,133	15,542	25,133
Finance costs		3,026	3,883	274	354
Total expenses		7,577,356	8,451,156	6,525,493	7,398,859
Profit before income tax expense		720,069	680,004	971,907	689,062
Tax expense		144,492	149,588	134,871	142,157
Profit for the period		575,577	530,416	837,036	546,905
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		575,577	530,416	837,036	546,905
Basic earnings per share (in Baht)		27.54	25.38	40.05	26.17

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of changes in equity (Unaudited)

	Consolidated financial statements					Total equity
	Note	Issued and paid-up share capital	Share premium	Retained earnings		
				Legal reserve	Unappropriated	
<i>(in thousand Baht)</i>						
Six-month period ended 31 March 2025						
Balance at 1 October 2024		208,981	653,700	25,000	5,447,438	6,335,119
Transactions with owners, recorded directly in equity						
<i>Distributions to owners of the parent</i>						
Dividends	6	-	-	-	(167,185)	(167,185)
Total distributions to owners of the parent		-	-	-	(167,185)	(167,185)
Comprehensive income for the period						
Profit or loss		-	-	-	530,416	530,416
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	530,416	530,416
Balance at 31 March 2025		208,981	653,700	25,000	5,810,669	6,698,350
Six-month period ended 31 March 2026						
Balance at 1 October 2025		208,981	653,700	25,000	6,342,474	7,230,155
Transactions with owners, recorded directly in equity						
<i>Distributions to owners of the parent</i>						
Dividends	6	-	-	-	(626,944)	(626,944)
Total distributions to owners of the parent		-	-	-	(626,944)	(626,944)
Comprehensive income for the period						
Profit or loss		-	-	-	575,577	575,577
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	575,577	575,577
Balance at 31 March 2026		208,981	653,700	25,000	6,291,107	7,178,788

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of changes in equity (Unaudited)

	Note	Separate financial statements			Total equity	
		Issued and paid-up share capital	Share premium	Retained earnings		
				Legal reserve		Unappropriated
<i>(in thousand Baht)</i>						
Six-month period ended 31 March 2025						
Balance at 1 October 2024		208,981	653,700	25,000	4,416,002	5,303,683
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends	6	-	-	-	(167,185)	(167,185)
Total distributions to owners		<u>-</u>	<u>-</u>	<u>-</u>	<u>(167,185)</u>	<u>(167,185)</u>
Comprehensive income for the period						
Profit or loss		-	-	-	546,905	546,905
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		<u>-</u>	<u>-</u>	<u>-</u>	<u>546,905</u>	<u>546,905</u>
Balance at 31 March 2025		<u>208,981</u>	<u>653,700</u>	<u>25,000</u>	<u>4,795,722</u>	<u>5,683,403</u>
Six-month period ended 31 March 2026						
Balance at 1 October 2025		208,981	653,700	25,000	5,305,513	6,193,194
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends	6	-	-	-	(626,944)	(626,944)
Total distributions to owners		<u>-</u>	<u>-</u>	<u>-</u>	<u>(626,944)</u>	<u>(626,944)</u>
Comprehensive income for the period						
Profit or loss		-	-	-	837,036	837,036
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		<u>-</u>	<u>-</u>	<u>-</u>	<u>837,036</u>	<u>837,036</u>
Balance at 31 March 2026		<u>208,981</u>	<u>653,700</u>	<u>25,000</u>	<u>5,515,605</u>	<u>6,403,286</u>

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Statement of cash flows (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Six-month period ended		Six-month period ended	
	31 March		31 March	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from operating activities</i>				
Profit for the period	575,577	530,416	837,036	546,905
<i>Adjustments to reconcile profit to cash receipts (payments)</i>				
Tax expense	144,492	149,588	134,871	142,157
Finance costs	3,026	3,883	274	354
Depreciation and amortisation	203,280	220,032	128,075	135,214
Unrealised gain on foreign exchange	(60,994)	(90,638)	(61,968)	(94,426)
Loss on fair value adjustment	15,542	25,133	15,542	25,133
Loss on inventories devaluation	3,943	5,006	708	1,092
Gain on disposal and write-off of intangible assets	-	(1,625)	-	(1,625)
(Gain) loss on disposals and write-off of property, plant and equipment	(3,559)	10,681	(1,322)	11,185
Provision for employee benefits expense	17,982	17,470	14,186	13,614
Dividend income	-	-	(299,998)	(50,000)
	<u>899,289</u>	<u>869,946</u>	<u>767,404</u>	<u>729,603</u>
<i>Changes in operating assets and liabilities</i>				
Trade accounts receivable	511,480	165,779	564,145	173,355
Other current receivables	179,281	123,987	184,351	126,014
Inventories	49,712	14,119	58,507	(23,835)
Other non-current assets	5	(316)	5	(316)
Trade accounts payable	(393,680)	(95,932)	(440,714)	(134,336)
Other current payables	(31,123)	(17,488)	(40,031)	(17,872)
Employee benefit paid	<u>(14,549)</u>	<u>(19,627)</u>	<u>(12,372)</u>	<u>(17,213)</u>
Net cash generated from operations	1,200,415	1,040,468	1,081,295	835,400
Tax paid	<u>(140,525)</u>	<u>(23,044)</u>	<u>(131,585)</u>	<u>(14,410)</u>
Net cash from operating activities	<u>1,059,890</u>	<u>1,017,424</u>	<u>949,710</u>	<u>820,990</u>

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Statement of cash flows (Unaudited)

	Consolidated financial statements		Separate financial statements	
	Six-month period ended		Six-month period ended	
	31 March		31 March	
Note	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from investing activities</i>				
Proceeds from sale of property, plant and equipment	8,684	3,280	3,142	2,683
Acquisition of property, plant and equipment	(90,355)	(145,034)	(87,793)	(133,370)
Acquisition of intangible assets	(4,541)	(7,466)	(4,366)	(6,467)
Dividend received	-	-	299,998	50,000
Net cash from (used in) investing activities	<u>(86,212)</u>	<u>(149,220)</u>	<u>210,981</u>	<u>(87,154)</u>
<i>Cash flows from financing activities</i>				
Payment of lease liabilities	(55,985)	(59,380)	(6,706)	(8,622)
Interest paid	(3,026)	(3,883)	(274)	(354)
Dividends paid to owners of the Company	6 (626,944)	(167,185)	(626,944)	(167,185)
Net cash used in financing activities	<u>(685,955)</u>	<u>(230,448)</u>	<u>(633,924)</u>	<u>(176,161)</u>
Net increase in cash and cash equivalents, before effect of exchange rates changes	287,723	637,756	526,767	557,675
Effect of exchange rate changes on cash and cash equivalents	14,015	15,756	12,751	14,069
Net increase in cash and cash equivalents	<u>301,738</u>	<u>653,512</u>	<u>539,518</u>	<u>571,744</u>
Cash and cash equivalents at the beginning of the period	2,959,301	1,985,740	2,277,627	1,443,936
Cash and cash equivalents at the end of the period	<u>3,261,039</u>	<u>2,639,252</u>	<u>2,817,145</u>	<u>2,015,680</u>
Supplemental disclosures of cash flows information:				
Property, plant and equipment purchased during the period are details as follows:				
Increase in property, plant and equipment during the period	4 143,245	177,930	131,320	151,047
Less assets acquired by means of lease liabilities	(32,533)	(21,144)	(23,102)	(4,723)
Change in payables for purchase of property, plant and equipment	(20,357)	(11,752)	(20,425)	(12,954)
Purchased of property, plant and equipment paid by cash	<u>90,355</u>	<u>145,034</u>	<u>87,793</u>	<u>133,370</u>

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

Note Contents

- | | |
|---|--|
| 1 | Basis of preparation of the interim financial statements |
| 2 | Related parties |
| 3 | Trade accounts receivable |
| 4 | Property, plant and equipment |
| 5 | Segment information and disaggregation of revenue |
| 6 | Dividends |
| 7 | Financial instruments |
| 8 | Commitments with non-related parties |

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language. These English language financial statements have been prepared from the Thai language statutory financial statements and were approved and authorised for issue by the Board of Directors on 14 May 2026.

1 Basis of preparation of the interim financial statements

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”) in accordance with Thai Accounting Standard (TAS) No. 34 *Interim Financial Reporting*, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and Exchange Commission. The interim financial statements focus on new activities, events and circumstances to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Company and its subsidiary for the year ended 30 September 2025.

In preparing these interim financial statements, judgments and estimates are made by management in applying the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods of computation and the key sources of estimation uncertainty were the same as those that described in the financial statements for the year ended 30 September 2025.

2 Related parties

Relationships with subsidiary, key management and other related parties have no material changes from financial statements for the year ended 30 September 2025. The Group had significant transactions during the period were as follows:

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
<i>Six-month period ended 31 March</i>				
	<i>(in thousand Baht)</i>			
Parent of the Group				
Sales of goods	1,113,766	933,479	1,113,766	933,478
Purchases of goods and property, plant and equipment	25,010	12,514	25,010	12,514
Service fees	119,275	135,323	118,007	133,959
Technical fees	1,329	1,183	1,329	924
Subsidiary				
Sales of goods	-	-	-	15
Purchases of goods	-	-	45,970	56,512
Dividend income	-	-	299,998	50,000
Other related parties				
Sales of goods	32,650	30,829	32,650	30,829
Key management personnel				
Key management personnel compensation				
Short-term employee benefit	28,522	27,531	10,748	7,983
Total key management personnel compensation	28,522	27,531	10,748	7,983

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

<i>As at</i>	Consolidated financial statements		Separate financial statements	
	31 March 2026	30 September 2025	31 March 2026	30 September 2025
	<i>(in thousand Baht)</i>			
<i>Trade accounts receivable</i>				
Parent of the Group	379,447	333,941	379,447	333,941
Other related parties	8,588	11,887	8,588	11,887
Total	388,035	345,828	388,035	345,828
<i>Other current receivables</i>				
Parent of the Group	613	97	613	97
Total	613	97	613	97
<i>Trade accounts payable</i>				
Parent of the Group	2,915	3,184	2,915	3,178
Subsidiary	-	-	11,429	19,557
Total	2,915	3,184	14,344	22,735
<i>Other current payables</i>				
Parent of the Group	61,304	74,923	59,990	73,636
Other related parties	-	10	-	10
Total	61,304	74,933	59,990	73,646
<i>Payable for property, plant and equipment</i>				
Parent of the Group	-	998	-	998
Total	-	998	-	998

Significant agreements with related parties

As at 31 March 2026, the parent company has guaranteed USD 20 million (*equivalent to Baht 660 million*) and Baht 675 million of credit facilities by the financial institutions to the Company (30 September 2025: USD 6.1 million (*equivalent to Baht 198 million*) and Baht 675 million).

3 Trade accounts receivable

	Consolidated financial statements		Separate financial statements	
	31 March 2026	30 September 2025	31 March 2026	30 September 2025
	<i>(in thousand Baht)</i>			
Within credit terms	2,430,171	2,886,405	2,031,756	2,541,054
Overdue:				
1 - 30 days	60	-	60	-
Total	2,430,231	2,886,405	2,031,816	2,541,054

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

4 Property, plant and equipment

	Consolidated financial statements	Separate financial statements
	<i>(in thousand Baht)</i>	
Book value as at 1 October 2025	2,161,878	1,778,058
Additions	143,245	131,320
Disposals and write-off	(5,125)	(1,820)
Depreciation charge for the period	(196,552)	(122,038)
Book value as at 31 March 2026	<u>2,103,446</u>	<u>1,785,520</u>

5 Segment information and disaggregation of revenue

The Group's business segments consist of electronic parts for automotive business, electronic parts for office automation business and other electronic parts business.

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

	Consolidated financial statements										
	Electronic parts for automotive		Electronic parts for office automation		Other electronic parts		Total		Eliminations		Net
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	
<i>Six-month period ended 31 March</i>	<i>(in million Baht)</i>										
<i>Information about reportable segments</i>											
External revenue	1,394	1,434	6,234	7,122	618	442	8,246	8,998	-	-	8,998
Inter-segment revenue	-	-	46	57	-	-	46	57	(46)	(57)	-
Total revenue	1,394	1,434	6,280	7,179	618	442	8,292	9,055	(46)	(57)	8,998
<i>Disaggregation of revenue</i>											
Primary geographical markets											
Thailand	669	680	25	30	113	120	807	830	-	-	830
Japan	689	710	6,188	7,059	497	322	7,374	8,091	-	-	8,091
US	33	29	-	-	-	-	33	29	-	-	29
Others	3	15	21	33	8	-	32	48	-	-	48
Total revenue	1,394	1,434	6,234	7,122	618	442	8,246	8,998	-	-	8,998
Segment profit before income tax	193	112	753	578	74	40	1,020	730	(300)	(50)	680
Segment assets as at 31 March 2026/ 30 September 2025	992	978	3,234	3,863	1,230	1,221	5,456	6,062	(12)	(19)	6,043
Segment liabilities as at 31 March 2026/ 30 September 2025	(269)	(307)	(1,030)	(1,374)	(121)	(118)	(1,420)	(1,799)	11	18	(1,781)

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

	Electronic parts for automotive		Electronic parts for office automation		Other electronic parts		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
<i>Six-month period ended 31 March</i>								
<i>Disaggregation of revenue</i>								
Primary geographical markets								
Thailand	608	617	25	30	113	120	746	767
Japan	689	710	5,230	6,126	435	259	6,354	7,095
US	33	29	-	-	-	-	33	29
Others	4	15	21	33	8	-	33	48
Total revenue	1,334	1,371	5,276	6,189	556	379	7,166	7,939

Timing of revenue recognition

The main portion of revenue of the Group and the Company for the six-month period ended 31 March 2026 and 2025 recognised at the point in time.

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

Reconciliation of reportable segment assets and liabilities

	Consolidated financial statements	
	31 March 2026	30 September 2025
	<i>(in million Baht)</i>	
Assets		
Total assets for reportable segments	5,444	6,043
Other unallocated amounts	4,121	3,971
Total assets	<u><u>9,565</u></u>	<u><u>10,014</u></u>
Liabilities		
Total liabilities for reportable segments	1,409	1,781
Other unallocated amounts	977	1,003
Total liabilities	<u><u>2,386</u></u>	<u><u>2,784</u></u>

6 Dividends

	Approval date	Payment schedule	Dividend rate per share <i>(Baht)</i>	Amount <i>(in million Baht)</i>
2026				
2025 Annual dividend	22 January 2026	February 2026	30	627
2025				
2024 Annual dividend	24 January 2025	February 2025	8	167

7 Financial instruments

Carrying amount and fair values

As at 31 March 2026 and 30 September 2025, the carrying amount of financial assets and liabilities are reasonable approximation of fair value.

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 31 March 2026 (Unaudited)

8 Commitments with non-related parties

<i>At 31 March 2026</i>	Consolidated financial statements	Separate financial statements
	<i>(in thousand Baht)</i>	
<i>Capital commitments</i>		
Building and other constructions	10,875	10,875
Machinery and equipment	4,810	4,728
Office equipment	170	155
Intangible assets	264	264
Total	16,119	16,022
<i>Other commitments</i>		
Short-term lease commitments and leases for low value assets	10,209	7,969
Bank guarantees	31,002	31,002

As at 31 March 2026, the Group had car lease and office equipment agreements for various periods, which will expire during 2026 to 2030.

The Company had bank guarantee issued by various financial institutions for use of electricity and gasoline.