Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Condensed interim financial statements
for the three-month and nine-month periods ended
30 June 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 30 June 2026; the consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 June 2026, change in equity and cash flows for the nine-month period ended 30 June 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
13 August 2026

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary

Statement of financial position

Assets	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026 (Unaudited)	30 September 2025	30 June 2026 (Unaudited)	30 September 2025
		(in thousand Baht)			
Current assets					
Cash and cash equivalents		3,392,761	2,959,301	2,945,276	2,277,627
Trade accounts receivable	*2, 3*	2,641,202	2,886,405	2,232,860	2,541,054
Other current receivables	*2*	286,804	448,770	260,704	427,551
Inventories		1,690,021	1,512,302	1,261,990	1,158,071
Total current assets		**8,010,788**	**7,806,778**	**6,700,830**	**6,404,303**
Non-current assets					
Investment in subsidiary		-	-	299,998	299,998
Property, plant and equipment	*4*	2,067,160	2,161,878	1,775,887	1,778,058
Intangible assets		16,717	20,393	15,109	18,006
Deferred tax assets		22,209	22,187	387	-
Other non-current assets		2,329	2,433	2,159	2,263
Total non-current assets		**2,108,415**	**2,206,891**	**2,093,540**	**2,098,325**
Total assets		**10,119,203**	**10,013,669**	**8,794,370**	**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 financial position

Liabilities and equity	Note	Consolidated financial statements 30 June 2026 (Unaudited)	Consolidated financial statements 30 September 2025	Separate financial statements 30 June 2026 (Unaudited)	Separate financial statements 30 September 2025
		(in thousand Baht)			
Current liabilities					
Trade accounts payable	*2*	1,749,279	1,642,489	1,491,691	1,472,746
Other current payables	*2*	339,796	356,090	286,324	319,014
Payables for property, plant and equipment	*2*	14,315	10,996	9,718	10,580
Current portion of lease liabilities		67,863	84,972	9,263	8,675
Corporate income tax payable		47,066	139,266	40,783	130,355
Other current financial liabilities		20,240	9,869	20,240	9,869
Total current liabilities		**2,238,559**	**2,243,682**	**1,858,019**	**1,951,239**
Non-current liabilities					
Lease liabilities		71,286	93,301	20,981	7,630
Deferred tax liabilities		-	5,652	-	5,653
Non-current provisions for employee benefits		450,327	440,879	350,892	344,912
Total non-current liabilities		**521,613**	**539,832**	**371,873**	**358,195**
Total liabilities		**2,760,172**	**2,783,514**	**2,229,892**	**2,309,434**
Equity					
Share capital					
Authorised share capital					
(23,898 thousand ordinary shares,					
par value at Baht 10 per share)		238,981	238,981	238,981	238,981
Issued and paid-up share capital					
(20,898 thousand ordinary shares,					
par value at Baht 10 per share)		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		6,471,350	6,342,474	5,676,797	5,305,513
Total equity		**7,359,031**	**7,230,155**	**6,564,478**	**6,193,194**
Total liabilities and equity		**10,119,203**	**10,013,669**	**8,794,370**	**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 financial statements		Separate financial statements	
	Three-month period ended 30 June		Three-month period ended 30 June	
	2026	2025	2026	2025
	(in thousand Baht)			
Income				
Revenue from sale of goods	3,727,393	4,243,410	3,149,764	3,719,267
Other income	20,124	21,147	11,134	10,475
Net foreign exchange gains	218	-	-	-
Gain on fair value adjustment	5,171	-	5,171	-
Total income	**3,752,906**	**4,264,557**	**3,166,069**	**3,729,742**
Expenses				
Cost of sale of goods	3,359,366	3,729,292	2,808,746	3,232,484
Distribution costs	86,870	101,061	83,634	97,322
Administrative expenses	80,079	79,516	71,505	69,025
Net foreign exchange losses	-	55,672	527	57,364
Loss on fair value adjustment	-	356	-	356
Finance costs	1,304	1,764	179	160
Total expenses	**3,527,619**	**3,967,661**	**2,964,591**	**3,456,711**
Profit before income tax expense	**225,287**	**296,896**	**201,478**	**273,031**
Tax expense	45,044	59,478	40,286	54,605
Profit for the period	**180,243**	**237,418**	**161,192**	**218,426**
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	**180,243**	**237,418**	**161,192**	**218,426**
Basic earnings per share *(in Baht)*	**8.62**	**11.36**	**7.71**	**10.45**

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 financial statements		Separate financial statements	
		Nine-month period ended 30 June		Nine-month period ended 30 June	
	Note	2026	2025	2026	2025
			(in thousand Baht)		
Income					
Revenue from sale of goods	*2, 5*	11,973,784	13,241,780	10,315,477	11,658,223
Dividend income	*2*	-	-	299,998	50,000
Other income		71,158	89,393	42,822	46,684
Net foreign exchange gains		-	8,872	-	5,392
Total income		**12,044,942**	**13,340,045**	**10,658,297**	**11,760,299**
Expenses					
Cost of sale of goods	*2*	10,555,735	11,758,237	8,977,189	10,241,831
Distribution costs	*2*	283,440	325,982	272,901	314,313
Administrative expenses		240,184	247,790	212,046	216,059
Net foreign exchange losses		5,527	-	11,953	-
Loss on fair value adjustment		10,371	25,489	10,371	25,489
Finance costs		4,330	5,647	453	514
Total expenses		**11,099,587**	**12,363,145**	**9,484,913**	**10,798,206**
Profit before income tax expense		**945,355**	**976,900**	**1,173,384**	**962,093**
Tax expense		189,536	209,066	175,157	196,762
Profit for the period		**755,819**	**767,834**	**998,227**	**765,331**
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		**755,819**	**767,834**	**998,227**	**765,331**
Basic earnings per share *(in Baht)*		**36.17**	**36.74**	**47.77**	**36.62**

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				
				Retained earnings		
	Note	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Total equity
				(in thousand Baht)		
Nine-month period ended 30 June 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						
Distributions to owners of the parent						
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		-	-	-	767,834	767,834
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		**-**	**-**	**-**	**767,834**	**767,834**
Balance at 30 June 2025		**208,981**	**653,700**	**25,000**	**6,048,087**	**6,935,768**
Nine-month period ended 30 June 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						
Distributions to owners of the parent						
Dividends	*6*	-	-	-	(626,943)	(626,943)
Total distributions to owners of the parent		**-**	**-**	**-**	**(626,943)**	**(626,943)**
Comprehensive income for the period						
Profit or loss		-	-	-	755,819	755,819
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		**-**	**-**	**-**	**755,819**	**755,819**
Balance at 30 June 2026		**208,981**	**653,700**	**25,000**	**6,471,350**	**7,359,031**

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)

		Separate financial statements				
				Retained earnings		
	Note	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Total equity
				(in thousand Baht)		
Nine-month period ended 30 June 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						
Distributions to owners						
Dividends	*6*	-	-	-	(167,185)	(167,185)
Total distributions to owners		**-**	**-**	**-**	**(167,185)**	**(167,185)**
Comprehensive income for the period						
Profit or loss		-	-	-	765,331	765,331
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		**-**	**-**	**-**	**765,331**	**765,331**
Balance at 30 June 2025		**208,981**	**653,700**	**25,000**	**5,014,148**	**5,901,829**
Nine-month period ended 30 June 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						
Distributions to owners						
Dividends	*6*	-	-	-	(626,943)	(626,943)
Total distributions to owners		**-**	**-**	**-**	**(626,943)**	**(626,943)**
Comprehensive income for the period						
Profit or loss		-	-	-	998,227	998,227
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		**-**	**-**	**-**	**998,227**	**998,227**
Balance at 30 June 2026		**208,981**	**653,700**	**25,000**	**5,676,797**	**6,564,478**

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	
	Nine-month period ended 30 June		Nine-month period ended 30 June	
	2026	2025	2026	2025
	(in thousand Baht)			
Cash flows from operating activities				
Profit for the period	755,819	767,834	998,227	765,331
Adjustments to reconcile profit to cash receipts (payments)				
Tax expense	189,536	209,066	175,157	196,762
Finance costs	4,330	5,647	453	514
Depreciation and amortisation	301,833	329,045	190,935	203,937
Unrealised gain on foreign exchange	(41,618)	(55,557)	(45,239)	(61,272)
Loss on fair value adjustment	10,371	25,489	10,371	25,489
(Reversal of) loss on inventories devaluation	3,755	3,539	216	(383)
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	(4,927)	11,415	(2,690)	11,319
Provision for employee benefits expense	26,924	26,171	21,279	20,422
Dividend income	-	-	(299,998)	(50,000)
	1,246,023	1,321,024	1,048,711	1,110,494
Changes in operating assets and liabilities				
Trade accounts receivable	265,746	(91,370)	328,648	(98,175)
Other current receivables	161,967	88,196	166,846	87,568
Inventories	(181,474)	162,438	(104,135)	133,806
Other non-current assets	104	(317)	104	(317)
Trade accounts payable	103,809	(24,478)	16,066	(53,194)
Other current payables	(17,030)	(44,842)	(33,429)	(40,800)
Employee benefit paid	(17,476)	(32,215)	(15,299)	(29,047)
Net cash generated from operations	1,561,669	1,378,436	1,407,512	1,110,335
Tax paid	(287,411)	(148,872)	(270,769)	(133,831)
Net cash from operating activities	**1,274,258**	**1,229,564**	**1,136,743**	**976,504**

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	
		Nine-month period ended 30 June		Nine-month period ended 30 June	
	Note	2026	2025	2026	2025
		(in thousand Baht)			
Cash flows from investing activities					
Proceeds from sale of property, plant and equipment		10,052	3,327	4,510	2,694
Acquisition of property, plant and equipment		(164,074)	(212,425)	(159,821)	(197,356)
Acquisition of intangible assets		(5,847)	(11,025)	(5,626)	(9,959)
Dividend received		-	-	299,998	50,000
Net cash from (used in) investing activities		**(159,869)**	**(220,123)**	**139,061**	**(154,621)**
Cash flows from financing activities					
Payment of lease liabilities		(80,443)	(85,180)	(9,163)	(12,864)
Interest paid		(4,330)	(5,647)	(453)	(514)
Dividends paid to owners of the Company	*6*	(626,943)	(167,185)	(626,943)	(167,185)
Net cash used in financing activities		**(711,716)**	**(258,012)**	**(636,559)**	**(180,563)**
Net increase in cash and cash equivalents, before effect of exchange rates changes		402,673	751,429	639,245	641,320
Effect of exchange rate changes on cash and cash equivalents		30,787	5,567	28,404	3,266
Net increase in cash and cash equivalents		**433,460**	**756,996**	**667,649**	**644,586**
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		**3,392,761**	**2,742,736**	**2,945,276**	**2,088,522**
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*	202,717	237,768	182,060	206,045
Less assets acquired by means of lease liabilities		(35,319)	(24,932)	(23,101)	(4,723)
Change in payables for purchase of property, plant and equipment		(3,324)	(411)	862	(3,966)
Purchased of property, plant and equipment paid by cash		**164,074**	**212,425**	**159,821**	**197,356**

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

Note	**Contents**
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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 13 August 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**	
Nine-month period ended 30 June	2026	2025	2026	2025
	(in thousand Baht)			
Parent of the Group				
Sales of goods	1,680,858	1,516,801	1,680,858	1,516,800
Purchases of goods and property, plant and equipment	37,465	15,325	37,465	15,325
Service fees	169,695	196,805	167,812	194,791
Technical fees	2,224	1,578	2,136	1,045
Subsidiary				
Sales of goods	-	-	-	15
Purchases of goods	-	-	67,107	80,543
Dividend income	-	-	299,998	50,000
Other related parties				
Sales of goods	46,325	49,545	46,325	49,545
Key management personnel				
Key management personnel compensation				
Short-term employee benefit	41,170	40,509	15,880	11,805
Total key management personnel compensation	**41,170**	**40,509**	**15,880**	**11,805**

	Consolidated financial statements		**Separate financial statements**	
As at	30 June 2026	30 September 2025	30 June 2026	30 September 2025
	(in thousand Baht)			
Trade accounts receivable				
Parent of the Group	381,683	333,941	381,683	333,941
Other related parties	13,928	11,887	13,928	11,887
Total	**395,611**	**345,828**	**395,611**	**345,828**
Other current receivables				
Parent of the Group	79	97	79	97
Total	**79**	**97**	**79**	**97**
Trade accounts payable				
Parent of the Group	6,062	3,184	6,062	3,178
Subsidiary	-	-	17,882	19,557
Total	**6,062**	**3,184**	**23,944**	**22,735**
Other current payables				
Parent of the Group	58,305	74,923	57,096	73,636
Other related parties	-	10	-	10
Total	**58,305**	**74,933**	**57,096**	**73,646**
Payable for property, plant and equipment				
Parent of the Group	-	998	-	998
Total	**-**	**998**	**-**	**998**

Significant agreements with related parties

As at 30 June 2026, the parent company has guaranteed USD 20 million *(equivalent to Baht 669 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**	
	30 June 2026	30 September 2025	30 June 2026	30 September 2025
	(in thousand Baht)			
Within credit terms	2,641,197	2,886,405	2,232,855	2,541,054
Overdue:				
1 - 30 days	5	-	5	-
Total	**2,641,202**	**2,886,405**	**2,232,860**	**2,541,054**

4 Property, plant and equipment

	Consolidated financial statements	Separate financial statements
	(in thousand Baht)	
Book value as at 1 October 2025	2,161,878	1,778,058
Additions	202,717	182,060
Disposals and write-off	(5,125)	(1,819)
Depreciation charge for the period	(292,310)	(182,412)
Book value as at 30 June 2026	**2,067,160**	**1,775,887**

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 nine-month periods ended 30 June 2026 (Unaudited)

	Consolidated financial statements											
	Electronic parts for automotive		Electronic parts for office automation		Other electronic parts		Total		Eliminations		Net	
Nine-month period ended 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
						(in million Baht)						
Information about reportable segments												
External revenue	2,141	2,262	8,904	10,314	929	666	11,974	13,242	-	-	11,974	13,242
Inter-segment revenue	-	-	67	81	-	-	67	81	(67)	(81)	-	-
Total revenue	**2,141**	**2,262**	**8,971**	**10,395**	**929**	**666**	**12,041**	**13,323**	**(67)**	**(81)**	**11,974**	**13,242**
Disaggregation of revenue												
Primary geographical markets												
Thailand	1,024	1,019	34	42	199	181	1,257	1,242	-	-	1,257	1,242
Japan	1,066	1,174	8,841	10,233	720	484	10,627	11,891	-	-	10,627	11,891
US	46	48	-	-	-	-	46	48	-	-	46	48
Others	5	21	29	39	10	1	44	61	-	-	44	61
Total revenue	**2,141**	**2,262**	**8,904**	**10,314**	**929**	**666**	**11,974**	**13,242**	**-**	**-**	**11,974**	**13,242**
Segment profit before income tax	248	159	900	806	97	62	1,245	1,027	(300)	(50)	945	977
Segment assets as at 30 June 2026/ 30 September 2025	889	978	2,169	3,863	2,804	1,221	5,862	6,062	(19)	(19)	5,843	6,043
Segment liabilities as at 30 June 2026/ 30 September 2025	(171)	(307)	(486)	(1,374)	(1,309)	(118)	(1,966)	(1,799)	18	18	(1,948)	(1,781)

	Separate financial statements							
	Electronic parts for automotive		**Electronic parts for office automation**		**Other electronic parts**		**Total**	
Nine-month period ended 30 June	2026	2025	2026	2025	2026	2025	2026	2025
	(in million Baht)							
Disaggregation of revenue								
Primary geographical markets								
Thailand	935	926	34	42	199	181	1,168	1,149
Japan	1,066	1,174	7,366	8,837	626	389	9,058	10,400
US	46	48	-	-	-	-	46	48
Others	4	21	29	39	10	1	43	61
Total revenue	**2,051**	**2,169**	**7,429**	**8,918**	**835**	**571**	**10,315**	**11,658**

Timing of revenue recognition

The main portion of revenue of the Group and the Company for the nine-month period ended 30 June 2026 and 2025 recognised at the point in time.

Reconciliation of reportable segment assets and liabilities

	Consolidated financial statements	
	30 June 2026	30 September 2025
	(in million Baht)	
Assets		
Total assets for reportable segments	5,843	6,043
Other unallocated amounts	4,276	3,971
Total assets	**10,119**	**10,014**
Liabilities		
Total liabilities for reportable segments	1,948	1,781
Other unallocated amounts	812	1,003
Total liabilities	**2,760**	**2,784**

6 Dividends

	Approval date	Payment schedule	Dividend rate per share *(Baht)*	Amount *(in million Baht)*
2026				
2025 Annual dividend	22 January 2026	20 February 2026	30	627
2025				
2024 Annual dividend	24 January 2025	21 February 2025	8	167

7 Financial instruments

Carrying amount and fair values

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

8 Commitments with non-related parties

At 30 June 2026	**Consolidated financial statements**	**Separate financial statements**
	(in thousand Baht)	
Capital commitments		
Building and other constructions	490	490
Machinery and equipment	9,130	8,227
Office equipment	124	44
Intangible assets	2,508	2,508
Total	**12,252**	**11,269**
Other commitments		
Short-term lease commitments and leases for low value assets	9,523	6,681
Bank guarantees	31,002	31,002

As at 30 June 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.

9 Thai Financial Reporting Standards (TFRS) not yet adopted

New and revised TFRS, which are relevant to the Group's operations and expected to have material impacts on the consolidated and separate financial statements when initially adopted, and will become effective for the financial statements in annual reporting periods beginning on or after 1 January of the following years and earlier application is permitted; however, the Group has not early adopted the new or amended accounting standards in preparing these interim financial statements.

TFRS	**Topic**	**Effective**
TFRS 18	Presentation and Disclosure in Financial Statements	2028
TAS 7	Statement of Cash Flows	2028

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will replace TAS 1 *Presentation of Financial Statements* and introduces the following key new requirements.

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly defined operating profit subtotal. Entities' net profit will not change.
- Management-defined performance measures (MPMs) are disclosed in a single note in the financial statements.
- Enhanced guidance is provided on how to group information in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.