Hana Microelectronics Public Company Limited
and its subsidiaries
Review report and consolidated and separate
financial information
For the three-month and six-month periods ended 30 June 2026

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Hana Microelectronics Public Company Limited

I have reviewed the accompanying consolidated financial information of Hana Microelectronics Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the related consolidated statements of income and comprehensive income for the three-month and six-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the six-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 Hana Microelectronics Public Company Limited for the same periods (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.

Sarinda Hirunprasurtwutti
Certified Public Accountant (Thailand) No. 4799

EY Office Limited
Bangkok: 14 August 2026

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position

As at 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		3,858,051	4,936,500	862,786	2,560,688
Trade and other current receivables	*2, 3*	4,506,359	4,091,082	2,316,702	2,243,612
Short-term loan to other company	*4*	424,263	371,159	-	-
Inventories	*5*	7,320,460	5,803,004	3,461,484	2,246,124
Other current financial assets	*6*	7,355,763	7,056,847	3,000,000	2,100,000
Derivative assets		1,166	-	-	-
Other current assets		111,786	76,777	11,419	9,075
Total current assets		23,577,848	22,335,369	9,652,391	9,159,499
Non-current assets					
Investments in subsidiaries	*7*	-	-	8,410,780	8,101,060
Investment in associate	*8*	311,972	303,258	372,890	372,890
Investment property		156,417	157,012	72,304	72,304
Property, plant and equipment	*9*	8,114,915	8,200,556	2,048,920	1,931,327
Intangible assets		115,653	129,704	29,053	28,038
Other non-current financial assets		140	141	97	97
Deferred tax assets		28,113	24,589	9,786	7,191
Other non-current assets		72,826	8,380	399	398
Total non-current assets		8,800,036	8,823,640	10,944,229	10,513,305
Total assets		32,377,884	31,159,009	20,596,620	19,672,804

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*10*	-	137,384	-	-
Trade and other current payables	*2, 11*	4,234,093	3,155,917	1,861,195	1,039,024
Current portion of lease liabilities		1,536	3,346	-	-
Short-term provisions		346,132	337,854	-	-
Income tax payable		18,654	26,074	13,601	4,501
Derivative liabilities		-	288	-	-
Other current liabilities		153,235	145,831	39,859	43,178
Total current liabilities		4,753,650	3,806,694	1,914,655	1,086,703
Non-current liabilities					
Lease liabilities - net of current portion		1,280	1,402	-	-
Deferred income		130,531	144,103	-	-
Deferred tax liabilities		21,429	8,548	-	-
Non-current provision for employee benefits		904,983	878,859	489,832	475,308
Total non-current liabilities		1,058,223	1,032,912	489,832	475,308
Total liabilities		5,811,873	4,839,606	2,404,487	1,562,011

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	As at 30 June 2026	As at 31 December 2025	As at 30 June 2026	As at 31 December 2025
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity				
Share capital				
Registered				
885,366,746 ordinary shares of Baht 1 each	885,367	885,367	885,367	885,367
Issued and fully paid-up				
885,366,660 ordinary shares of Baht 1 each	885,367	885,367	885,367	885,367
Share premium	6,230,536	6,230,536	6,230,536	6,230,536
Capital reserve for share-based payment	66,527	59,044	-	-
Retained earnings				
Appropriated - statutory reserve	548,891	548,891	100,000	100,000
Unappropriated	19,502,752	19,736,979	10,976,230	10,894,890
Other components of shareholders' equity	(668,062)	(1,141,414)	-	-
Total shareholders' equity	26,566,011	26,319,403	18,192,133	18,110,793
Total liabilities and shareholders' equity	32,377,884	31,159,009	20,596,620	19,672,804
	-	-	-	-

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

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Directors

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(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Income statements

For the three-month period ended 30 June 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Sales		5,365,427	5,199,080	2,389,132	2,636,796
Dividend income		203	68	203	68
Gain on exchange		53,830	-	27,943	-
Other income		111,347	80,687	13,357	17,844
Total revenues		5,530,807	5,279,835	2,430,635	2,654,708
Expenses					
Cost of sales		4,789,598	4,709,330	1,910,584	2,141,292
Selling and distribution expenses		77,706	71,753	17,256	14,434
Administrative expenses		359,320	365,010	73,507	68,013
Loss on exchange		-	116,409	-	74,521
Loss on derivative		5,448	1,562	5,493	-
Total expenses		5,232,072	5,264,064	2,006,840	2,298,260
Operating profit		298,735	15,771	423,795	356,448
Share of loss from investment in associate	*8*	(1,544)	(13,530)	-	-
Finance income		45,480	55,789	3,908	7,261
Finance cost		(1,883)	(3,553)	(810)	(843)
Profit before income tax expenses		340,788	54,477	426,893	362,866
Income tax expenses	*12*	(14,478)	(19,702)	(4,293)	(4,617)
Profit for the period		326,310	34,775	422,600	358,249
Profit attributable to:					
Equity holders of the Company		326,310	34,775	422,600	358,249
Earnings per share	*13*				
Basic earnings per share					
Profit attributable to equity holders of the Company (Baht)		0.37	0.04	0.48	0.40
Number of weighted average ordinary shares (Thousand shares)		885,367	885,367	885,367	885,367

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Profit for the period		326,310	34,775	422,600	358,249
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods:					
Exchange differences on translation of financial statements in foreign currency - net of income tax	*12*	485,152	(194,518)	-	-
Gain (loss) on changes in value of debt instruments designated at fair value through other comprehensive income		(312,469)	8,838	-	-
Share of other comprehensive income from investment in associate - exchange differences on translation of financial statements in foreign currency	*8*	4,316	(27,341)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		176,999	(213,021)	-	-
Other comprehensive income for the period		176,999	(213,021)	-	-
Total comprehensive income for the period		503,309	(178,246)	422,600	358,249
Total comprehensive income attributable to:					
Equity holders of the Company		503,309	(178,246)	422,600	358,249

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Income statements

For the six-month period ended 30 June 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Sales		10,297,679	10,451,157	4,633,186	5,394,933
Dividend income		203	68	203	68
Gain on exchange		161,217	-	117,098	-
Gain on derivative		1,957	-	127	-
Other income		191,246	420,903	24,979	33,255
Total revenues		10,652,302	10,872,128	4,775,593	5,428,256
Expenses					
Cost of sales		9,323,322	9,431,073	3,796,611	4,418,913
Selling and distribution expenses		152,587	150,662	33,886	33,331
Administrative expenses		777,948	707,158	195,127	129,377
Loss on exchange		-	96,495	-	70,767
Loss on derivative		-	1,562	-	-
Total expenses		10,253,857	10,386,950	4,025,624	4,652,388
Operating profit		398,445	485,178	749,969	775,868
Share of loss from investment in associate	*8*	(7,994)	(15,235)	-	-
Finance income		82,421	96,159	8,102	13,482
Finance cost		(4,097)	(10,662)	(1,280)	(1,311)
Profit before income tax expenses		468,775	555,440	756,791	788,039
Income tax expenses	*12*	(38,977)	(42,552)	(11,426)	(13,689)
Profit for the period		429,798	512,888	745,365	774,350
Profit attributable to:					
Equity holders of the Company		429,798	512,888	745,365	774,350
Earnings per share	*13*				
Basic earnings per share					
Profit attributable to equity holders of					
the Company (Baht)		0.49	0.58	0.84	0.87
Number of weighted average ordinary shares					
(Thousand shares)		885,367	885,367	885,367	885,367

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of comprehensive income

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Profit for the period		429,798	512,888	745,365	774,350
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods:					
Exchange differences on translation of financial statements in foreign currency - net of income tax	*12*	472,443	(260,328)	-	-
Gain (loss) on changes in value of debt instruments designated at fair value through other comprehensive income		(15,799)	14,134	-	-
Share of other comprehensive income from investment in associate - exchange differences on translation of financial statements in foreign currency	*8*	16,708	(31,206)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		473,352	(277,400)	-	-
Other comprehensive income for the period		473,352	(277,400)	-	-
Total comprehensive income for the period		903,150	235,488	745,365	774,350
Total comprehensive income attributable to:					
Equity holders of the Company		903,150	235,488	745,365	774,350

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements									
						Other components of shareholders' equity				
						Other comprehensive income				
				Retained earnings			Exchange differences		Total other	
	Issued and paid up share capital	Share premium	Capital reserve for share-based payment	Appropriated - statutory reserve	Unappropriated	Fair value reserve of financial assets at FVOCI	on translation of financial statements in foreign currency	Share of other comprehensive income from associate	components of shareholders' equity	Total shareholders' equity
Balance as at 1 January 2025	885,367	6,230,536	69,173	549,109	19,788,234	(15,887)	(412,065)	(16,221)	(444,173)	27,078,246
Profit for the period	-	-	-	-	512,888	-	-	-	-	512,888
Other comprehensive income for the period	-	-	-	-	-	14,134	(260,328)	(31,206)	(277,400)	(277,400)
Total comprehensive income for the period	-	-	-	-	512,888	14,134	(260,328)	(31,206)	(277,400)	235,488
Recognition of expenses against capital reserve										
for share-based payment transactions	-	-	15,097	-	-	-	-	-	-	15,097
Dividend paid (Note 15)	-	-	-	-	(442,683)	-	-	-	-	(442,683)
Balance as at 30 June 2025	885,367	6,230,536	84,270	549,109	19,858,439	(1,753)	(672,393)	(47,427)	(721,573)	26,886,148
Balance as at 1 January 2026	885,367	6,230,536	59,044	548,891	19,736,979	(2,041)	(1,083,261)	(56,112)	(1,141,414)	26,319,403
Profit for the period	-	-	-	-	429,798	-	-	-	-	429,798
Other comprehensive income for the period	-	-	-	-	-	(15,799)	472,443	16,708	473,352	473,352
Total comprehensive income for the period	-	-	-	-	429,798	(15,799)	472,443	16,708	473,352	903,150
Recognition of expenses against capital reserve										
for share-based payment transactions	-	-	7,483	-	-	-	-	-	-	7,483
Dividend paid (Note 15)	-	-	-	-	(664,025)	-	-	-	-	(664,025)
Balance as at 30 June 2026	885,367	6,230,536	66,527	548,891	19,502,752	(17,840)	(610,818)	(39,404)	(668,062)	26,566,011

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Separate financial statements				
	Issued and paid up share capital	Share premium	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Total Shareholders' equity
Balance as at 1 January 2025	885,367	6,230,536	100,000	10,132,016	17,347,919
Profit for the period	-	-	-	774,350	774,350
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	774,350	774,350
Dividend paid (Note 15)	-	-	-	(442,683)	(442,683)
Balance as at 30 June 2025	885,367	6,230,536	100,000	10,463,683	17,679,586
Balance as at 1 January 2026	885,367	6,230,536	100,000	10,894,890	18,110,793
Profit for the period	-	-	-	745,365	745,365
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	745,365	745,365
Dividend paid (Note 15)	-	-	-	(664,025)	(664,025)
Balance as at 30 June 2026	885,367	6,230,536	100,000	10,976,230	18,192,133

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	468,775	555,440	756,791	788,039
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation	667,312	769,428	170,473	172,307
Amortisation	19,000	21,387	4,209	3,983
Allowance for expected credit losses (reversal)	68,426	(129)	60,104	-
Reduction of inventories to net realisable value (reversal)	188,229	(41,528)	150,905	35,581
Write-off obsolete and damaged inventories	(3,380)	(211,494)	-	(47,379)
Dividend income from other companies	(203)	(68)	(203)	(68)
Share of loss from investment in associate	7,994	15,235	-	-
Loss (gain) on disposals/write-off of equipment				
and intangible assets	2,062	(14,153)	(940)	(1,133)
Expenses for share-based payment transactions	7,483	15,097	-	-
Non-current provision for employee benefits	33,994	33,014	19,046	17,318
Gain on sales of debt instruments at fair value				
through other comprehensive income	(1,774)	(1,483)	-	-
Unrealised loss (gain) on exchange	(58,814)	26,945	(63,597)	38,487
Reversal on provision for product warranty	(8,237)	-	-	-
Unrealised loss (gain) on derivatives	(373)	1,562	-	-
Finance income	(82,421)	(96,159)	(8,102)	(13,482)
Finance cost	745	7,886	-	-
Profit from operating activities before changes in				
operating assets and liabilities	1,308,818	1,080,980	1,088,686	993,653

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

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities (continued)				
Operating assets (increase) decrease				
Trade and other current receivables	(338,232)	(714,544)	(23,636)	(689,230)
Inventories	(1,698,277)	1,052,486	(1,366,265)	539,214
Other current assets	(32,112)	(17,805)	(2,340)	(1,239)
Operating liabilities increase (decrease)				
Trade and other current payables	1,022,351	204,577	744,384	143,248
Other current liabilities	7,404	11,652	(3,319)	(1,541)
Deferred income	(13,572)	(14,766)	-	-
Cash from operating activities	256,380	1,602,580	437,510	984,105
Cash paid for employee benefits	(7,870)	(10,509)	(4,522)	(5,887)
Cash paid for income tax	(30,399)	(56,617)	(4,921)	(9,321)
Net cash from operating activities	218,111	1,535,454	428,067	968,897
Cash flows from investing activities				
Increase in short-term loan to related party	-	-	-	(272,896)
Cash receipt from short-term loan to related party	-	-	-	780,340
Increase in short-term loan to other company	(33,270)	(330,805)	-	-
Cash receipt from short-term loan to other company	-	19,338	-	
Increase in other current financial assets	(689,450)	(1,659,782)	(900,000)	(600,000)
Cash paid for investment in subsidiary	-	-	(309,720)	(3,426,110)
Increase in other non-current financial assets	-	(26)	-	-
Interest received	68,879	94,773	8,831	20,395
Proceeds from sales of financial instrument	376,509	226,928	-	-
Dividend income from other companies	203	68	203	68
Acquisitions of property, plant and equipment				
and intangible assets	(567,326)	(451,466)	(264,277)	(105,071)
Proceeds from disposals of equipment	105,424	50,118	3,019	1,813
Decrease (increase) in other non-current assets	(63,147)	41,976	-	-
Net cash used in investing activities	(802,178)	(2,008,878)	(1,461,944)	(3,601,461)

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from financing activities				
Repayment of short-term loans from financial institutions	(137,384)	(509,355)	-	-
Repayment of long-term loans	-	(380,885)	-	-
Repayment of principal portion of lease liabilities	(1,940)	(1,408)	-	-
Interest paid	(745)	(10,065)	-	-
Dividend paid	(664,025)	(442,683)	(664,025)	(442,683)
Net cash used in financing activities	(804,094)	(1,344,396)	(664,025)	(442,683)
Decrease in cash and cash equivalents	(1,388,161)	(1,817,820)	(1,697,902)	(3,075,247)
Translation adjustment	309,712	(261,572)	-	-
Net decrease in cash and cash equivalents	(1,078,449)	(2,079,392)	(1,697,902)	(3,075,247)
Cash and cash equivalents at beginning of the period	4,936,500	6,689,073	2,560,688	4,405,961
Cash and cash equivalents at end of the period	3,858,051	4,609,681	862,786	1,330,714
Supplemental cash flow information				
Non-cash related transactions from investing activities				
Net increase (decrease) in accounts payable				
of plant and equipment	(11,681)	(37,636)	31,092	9,398
Revaluation gain (loss) on changes in fair value of				
debt instruments at FVOCI	(15,799)	14,134	-	-
Transfer equipment to other non-current assets	1,299	368	-	-
Increase in right-of-use assets from lease agreements	-	4,578	-	-

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

Hana Microelectronics Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and six-month periods ended 30 June 2026

1. General information

1.1 Corporate information

Hana Microelectronics Public Company Limited ("the Company") was incorporated as a limited company under Thai law and transformed to be a public limited company under the Public Limited Companies Act on 27 January 1993. The Company operates its business in Thailand and is principally engaged in the manufacture and trading of electronic components. The registered office of the Company is at 65/98, Soi Vibhavadi-Rangsit 64, Junction 2, Kwang Talad Bangkhen, Khet Laksi, Bangkok.

1.2 Basis for the 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, income, 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 financial statements.

1.3 Basis of consolidation

The interim consolidated financial statements include the financial statements of Hana Microelectronics 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, with no change in shareholding structure of the subsidiaries during the current period.

1.4 Accounting policies

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

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Group’s financial statements.

In addition, the Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in the statement of profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

The management of the Group is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

2. Related party transactions

During the periods, the Group had significant business transactions with the related parties. Such transactions arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Company and those related parties. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Significant business transactions with related parties are summarised below.

(Unit: Million Baht)

	Separate financial statements			
	For the three-month periods ended 30 June		For the six-month periods ended 30 June	
	2026	2025	2026	2025
Transactions with subsidiary companies				
(eliminated from the consolidated financial statements)				
Sales of goods	33	49	71	88
Sales of assets	-	-	1	1
Guarantee fee income	-	-	1	1
Purchases of materials	57	74	96	104
Purchases of assets	60	1	85	1
Marketing service fee expenses	-	2	2	5
Service fee expenses	-	-	1	1
Interest income	-	-	-	2

As at 30 June 2026 and 31 December 2025, the balances of the accounts between the Company and those related parties are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables (Note 3)				
Trade receivables - related parties				
Subsidiaries	-	-	98,989	69,867
Total trade receivables - related parties	-	-	98,989	69,867
Other current receivables - related parties				
Subsidiaries	-	-	955	198
Total other current receivables - related parties	-	-	955	198
Total trade and other current receivables	-	-	99,944	70,065

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current payables (Note 11)				
Trade payables - related parties				
Subsidiaries	-	-	41,569	38,552
Total trade payables - related parties	-	-	41,569	38,552
Other current payables - related parties				
Subsidiaries	-	-	27,396	-
Total other current payables - related parties	-	-	27,396	-
Total trade and other current payables	-	-	68,965	38,552

Directors' and management's benefits

During the three-month and six-month periods ended 30 June 2026 and 2025, the Group had employee benefit expenses payable to its directors and management as below.

(Unit: Million Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	13.6	18.6	5.4	5.8
Post-employment benefits	0.7	0.9	0.4	0.3
Total	14.3	19.5	5.8	6.1

(Unit: Million Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	42.6	42.6	10.8	11.6
Post-employment benefits	1.5	1.7	0.7	0.6
Total	44.1	44.3	11.5	12.2

Guarantee obligations with related parties

The Company has outstanding guarantee obligations with its related party, as described in Note 16.5 to the financial statements.

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
<u>**Age of receivable**</u>				
Trade receivables - subsidiaries				
Not yet due	-	-	17,859	14,413
Past due				
Up to 3 months	-	-	37,431	28,025
3 - 6 months	-	-	34,479	27,429
6 - 12 months	-		9,220	-
Total trade receivables - subsidiaries (Note 2)	-	-	98,989	69,867
Trade receivables - unrelated parties				
Not yet due	3,522,101	2,750,175	1,635,905	1,316,419
Past due				
Up to 3 months	794,826	848,895	525,376	499,918
3 - 6 months	42,441	220,296	27,824	187,693
6 - 12 months	22,626	167,072	295	125,864
Over 12 months	44,963	2,651	-	17
Total trade receivables - unrelated parties	4,426,957	3,989,089	2,189,400	2,129,911
Less: Allowance for expected credit losses	(93,806)	(25,380)	(60,104)	-
Total trade receivables - unrelated parties - net	4,333,151	3,963,709	2,129,296	2,129,911
Total trade receivables - net	4,333,151	3,963,709	2,228,285	2,199,778
Other current receivables				
Receivables from the Revenue Department	35,208	33,786	8,273	3,966
Other current receivables - subsidiaries (Note 2)	-	-	955	198
Other current receivables - unrelated parties	138,000	93,587	79,189	39,670
Total other current receivables	173,208	127,373	88,417	43,834
Trade and other current receivables - net	4,506,359	4,091,082	2,316,702	2,243,612

4. Short-term loan to other company

Movements in short-term loan to other company during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements				
	Balance as at 31 December 2025	During the period: Increase	During the period: Decrease	Translation adjustment	Balance as at 30 June 2026
Short-term loan to other company					
Edelteq Ventures (Malaysia) Company Limited	371,159	33,270	-	19,834	424,263
Total short-term loan to other company	371,159	33,270	-	19,834	424,263

As at 30 June 2026, the overseas subsidiary had short-term loan to other company of USD 12.75 million or equivalent to Baht 424.26 million (31 December 2025: USD 11.75 million equivalent to Baht 371.16 million) which carried interest at the rate of 4.61 - 4.75 percent per annum (31 December 2025: 4.70 - 6.23 percent per annum) and is due for repayment in September 2026.

5. Reduction of inventories to net realisable value (Inventory provision)

Movements in the inventory provision to reduce inventories to net realisable value during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

Inventory provision	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2025	783,506	157,447
Reduction of inventory value during the period	300,538	181,531
Reversal of reduction of inventory value during the period	(112,309)	(30,626)
Write-off obsolete and damaged inventories during the period	(3,380)	-
Translation adjustment	(4,028)	-
Balance as at 30 June 2026	964,327	308,352

6. Other current financial assets

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Debt instruments at amortised cost				
Fixed deposits	6,174,838	5,517,917	3,000,000	2,100,000
Total debt instruments at amortised cost	6,174,838	5,517,917	3,000,000	2,100,000
Debt instruments at FVOCI				
Overseas marketable corporate bonds	1,180,925	1,219,712	-	-
Total debt instruments at FVOCI	1,180,925	1,219,712	-	-
Financial assets at FVTPL				
Liquidity fund	-	319,218	-	-
Total Financial assets at FVTPL	-	319,218	-	-
Total other current financial assets	7,355,763	7,056,847	3,000,000	2,100,000

7. Investments in subsidiaries

(Unit: Thousand Baht)

Company's name	Paid up capital		Shareholding percentage		Cost	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			Percent	Percent		(Audited)
Hana Semiconductor (Ayutthaya) Company Limited	1,200,000	1,200,000	58	58	2,142,910	2,142,910
Hana Semiconductor (BKK) Company Limited	1,000,000	1,000,000	100	100	1,011,100	1,011,100
Omac Sales Limited	325	325	100	100	273,492	273,492
Hana Microelectronics (Cambodia) Company Limited	1,417,167	1,417,167	100	100	1,417,167	1,417,167
Hana Microelectronics International Company Limited	3,426,110	3,426,110	100	100	3,426,110	3,426,110
Hana Microelectronics Investments Company Limited	309,720	-	100	100	309,720	-
Total investments in subsidiary companies					8,580,499	8,270,779
Less: Allowance for impairment loss on investments					(169,719)	(169,719)
Investments in subsidiaries - net					8,410,780	8,101,060

Following the resolution of the Company's Board of Directors No. 1/2026 on 27 February 2026, the Company was approved to additionally invest in 1,000,000 ordinary shares of Hana Microelectronics Investments Company Limited in amount of USD 10 million or equivalent to Baht 309.72 million. This involves the cancellation of the original 2 shares with a par value of USD 1 each and the issuance of 1,000,000 new ordinary shares with a par value of USD 10 each. The subsidiary registered the capital increase with the BVI Registry of Corporate Affairs on 13 February 2026. On 27 February 2026, the Company paid the additional shares, as called by the subsidiary. As at 30 June 2026, the Company had investment in 1,000,000 ordinary shares of Hana Microelectronics Investments Company Limited amounting to USD 10 million or equivalent to Baht 309.72 million, representing 100% of the issued and paid-up share capital of the subsidiary.

8. Investment in associates

(Unit: Thousand Baht)

					Consolidated financial statements		Separate financial statements	
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Carrying amount based on equity method		Cost method	
			30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(Percent)	(Percent)				
FT1 Corporation Limited	The manufacture and trading of electronic components	Thailand	49	49	311,972	303,258	372,890	372,890
Total					311,972	303,258	372,890	372,890

During the three-month and six-month periods ended 30 June 2026 and 2025, the Company recognised its share of loss and share of other comprehensive income from investments in associated company in the consolidated financial statements as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements			
Company's name	Share of loss from investments in associated companies		Share of other comprehensive income from investments in associated companies	
	2026	2025	2026	2025
FT1 Corporation Limited	(1,544)	(13,530)	4,316	(27,341)
Total	(1,544)	(13,530)	4,316	(27,341)

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements			
Company's name	Share of loss from investments in associated companies		Share of other comprehensive income from investments in associated companies	
	2026	2025	2026	2025
FT1 Corporation Limited	(7,994)	(15,235)	16,708	(31,206)
Total	(7,994)	(15,235)	16,708	(31,206)

The shares of loss and the shares of other comprehensive incomes from investments in associates had been calculated from the financial statements prepared by the management of the associated company and not being reviewed by its auditor.

The Company's management believes that the management accounts of the associated company would not be significantly different from the accounts reviewed by its auditor.

9. Property, plant and equipment

Movements in the property, plant and equipment account during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 31 December 2025	8,200,556	1,931,327
Acquisitions during the period - at cost	550,089	290,145
Disposals/write-off during the period - net book value at disposal date	(107,486)	(2,079)
Transfer out	(1,299)	-
Depreciation for the period	(666,715)	(170,473)
Translation adjustment	139,770	-
Net book value as at 30 June 2026	8,114,915	2,048,920

The overseas subsidiary has mortgaged the land use right and buildings with net book value of approximately CNY 21 million or equivalent to Baht 102 million as collateral for credit facilities obtained from financial institutions as described in Note 16.5 d) to the financial statements.

10. Short-term loans from financial institution

Movements in short-term loans from financial institution during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2025	137,384	-
Less: Repayment during the period	(137,384)	-
Balance as at 30 June 2026	-	-

As at 30 June 2026, the oversea subsidiary had fully repaid short-term loans from financial institutions before maturity date.

11. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade payables - subsidiaries (Note 2)	-	-	41,569	38,552
Trade payables - unrelated parties	2,700,265	1,879,124	1,412,621	743,855
Other current payables - subsidiaries (Note 2)	-	-	27,396	-
Advance received from customers	849,511	778,637	183,195	161,177
Other payables for purchases of assets	171,309	182,990	89,879	58,787
Accrued expenses	513,008	315,166	106,535	36,653
Total trade and other current payables	4,234,093	3,155,917	1,861,195	1,039,024

12. Income tax

Interim corporate income tax is 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 and six-month periods ended 30 June 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	7,296	15,229	5,272	4,282
Deferred tax:				
Relating to origination and reversal of temporary differences	7,182	4,473	(979)	335
Income tax expenses reported in the income statement	14,478	19,702	4,293	4,617

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	29,907	28,278	14,021	7,286
Deferred tax:				
Relating to origination and reversal of temporary differences	9,070	14,274	(2,595)	6,403
Income tax expenses reported in the income statement	38,977	42,552	11,426	13,689

The amounts of income tax relating to each component of other comprehensive income for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	(480)	1,014	-	-

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	(382)	1,089	-	-

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.

14. Segment information

The Group is organised into business units based on its products and services. During the current periods, the Group has not changed the organisation of its reportable segments from the last annual financial statements.

The following table presents revenue and profit information regarding the Group's operating segments for the three-month and six-month periods ended 30 June 2026 and 2025.

(Unit: Million Baht)

	Consolidated financial statements for the three-month periods ended 30 June											
	Printed Circuit Board Assembly (PCBA)		Integrated Circuit (IC)		Others		Total reportable segments		Eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues from external customers	3,030	3,281	1,785	1,561	550	357	5,365	5,199	-	-	5,365	5,199
Intersegment revenues	703	812	204	212	164	151	1,071	1,175	(1,071)	(1,175)	-	-
Total revenues	3,733	4,093	1,989	1,773	714	508	6,436	6,374	(1,071)	(1,175)	5,365	5,199
Segment profit (loss)	593	653	98	16	(116)	(182)	575	487	2	3	577	490
Gain (Loss) on exchange											54	(116)
Other income											112	81
Selling and distribution expenses											(78)	(72)
Administrative expenses											(359)	(365)
Loss on derivatives											(5)	(1)
Share of loss from investment in associate											(2)	(14)
Finance income											45	56
Finance cost											(2)	(4)
Income tax expenses											(15)	(20)
Profit for the period											327	35

(Unit: Million Baht)

	Consolidated financial statements for the six-month periods ended 30 June											
	Printed Circuit Board Assembly (PCBA)		Integrated Circuit (IC)		Others		Total reportable segments		Eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues from external customers	5,895	6,724	3,434	2,939	968	788	10,297	10,451	-	-	10,297	10,451
Intersegment revenues	1,369	1,545	528	373	305	292	2,202	2,210	(2,202)	(2,210)	-	-
Total revenues	7,264	8,269	3,962	3,312	1,273	1,080	12,499	12,661	(2,202)	(2,210)	10,297	10,451
Segment profit (loss)	1,063	1,288	242	1	(332)	(272)	973	1,017	2	3	975	1,020
Gain (Loss) on exchange											161	(96)
Gain (Loss) on derivatives											2	(1)
Other income											192	421
Selling and distribution expenses											(153)	(151)
Administrative expenses											(778)	(707)
Share of loss from investment in associate											(8)	(15)
Finance income											82	96
Finance cost											(4)	(11)
Income tax expenses											(39)	(43)
Profit for the period											430	513

15. Dividend paid

During the six-month periods ended 30 June 2026 and 2025, the Company and its subsidiaries had dividend payments as follows:

	Approved by	Total dividends	Dividend per share
		Thousand Baht	Baht
The Company			
For the year 2026			
Dividends on 2025 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 30 April 2026	664,025	0.75
For the year 2025			
Dividends on 2024 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 30 April 2025	442,683	0.50

16. Commitments and contingent liabilities

16.1 Capital commitments

As at 30 June 2026, the Group had capital commitments relating to the acquisitions of land, buildings and machinery totaling Baht 411 million (31 December 2025: Baht 101 million) and the Company only of approximately Baht 255 million (31 December 2025: Baht 86 million).

16.2 Commitments under service agreements

The Group has future payments required under the service contracts as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Payable:				
In up to 1 year	112.2	110.0	17.8	10.7
In over 1 year and up to 5 years	58.1	89.1	3.7	-

16.3 Marketing supportive service agreements

Since the year 2001, the Company and three subsidiary companies entered into marketing supportive service agreement with an overseas subsidiary company. Under that agreement, the Company and the three subsidiary companies have to pay service fees to that subsidiary company at the rates stipulated in the agreement.

16.4 Sale representative agreements

Since the year 2015, an overseas subsidiary entered into sale representative agreement with an unrelated company with the annual service fees of approximately USD 0.6 million.

16.5 Guarantees

a) As at 30 June 2026, the Company and a subsidiary have jointly and severally guaranteed bank credit facilities extended to a subsidiary, totaling USD 30 million or equivalent to Baht 998 million (31 December 2025: USD 30 million or equivalent to Baht 947 million). Additionally, the Company has provided a supplementary guarantee for trade confirmation (i.e. foreign currency transaction and cross-currency swap transaction), amounting to USD 5 million or equivalent to Baht 166 million (31 December 2025: USD 5 million or equivalent to Baht 158 million). The Company only: amount to USD 35 million or equivalent to Baht 1,164 million (31 December 2025: USD 35 million or equivalent to Baht 1,105 million).

b) As at 30 June 2026, the Company has provided a corporate guarantee in the form of an Irrevocable Standby Letter of Credit (SBLC) issued to other company, totaling USD 10 million or equivalent to Baht 333 million (31 December 2025: USD 10 million or equivalent to Baht 316 million).

c) As at 30 June 2026, there were outstanding bank guarantees of approximately Baht 29 million (31 December 2025: Baht 29 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business of the Group to guarantee electricity uses, among others, and the Company of approximately Baht 28 million (31 December 2025: Baht 28 million).

d) The overseas subsidiary has mortgaged the land use right and buildings with net book value of approximately CNY 21 million or equivalent to Baht 102 million as collateral for credit facilities obtained from financial institutions.

17. Financial instruments

17.1 Foreign currency risk

The Group’s exposure to foreign currency risk arises mainly from trading transactions that are denominated in foreign currencies. The Group seeks to reduce this risk by entering into forward exchange contracts when it considers appropriate. Generally, the forward exchange contracts will mature within one year.

As at 30 June 2026, the Group had outstanding forward exchange contracts, of which details are presented below.

As at 30 June 2026		
Consolidated financial statements		
Sold amount	Maturity date	Contractual exchange rate for amount sold
(Million EUR)		(USD per EUR)
1.50	4 September 2026	1.1650

17.2 Fair value of financial instruments

Since most of the Group's financial instruments are classified as short-term or carrying interests at rates close to the market rates, their fair value is estimated to approximate the carrying amount presented in the statement of financial position.

17.3 Fair value hierarchy

As of 30 June 2026, the Group had the assets that were measured at fair value using levels of inputs as follows:

(Unit: Thousand Baht)

	Consolidated financial statements			Separate financial statements		
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets measured at fair value						
Financial assets at FVOCI						
Marketable corporate bonds	1,134,132	46,793	1,180,925	-	-	-
Local marketable equity securities	97	-	97	97	-	97
Derivatives						
Foreign currency forward contracts	-	1,166	1,166	-	-	-

During the current period, there were no transfers within the fair value hierarchy.

18. Reclassification

The Group has reclassified the following items in the income statements for the three-month and six-month periods ended 30 June 2025 to conform to the current year's classification.

(Unit: Thousand Baht)

	Consolidated financial statements			
	the three-month period ended 30 June 2025		for the six-month period ended 30 June 2025	
	As reclassified	As previously reported	As reclassified	As previously reported
Selling and distribution expenses	71,753	50,828	150,662	103,773
Administrative expenses	365,010	385,935	707,158	754,047

The reclassifications had no effect to previously reported profit and or shareholders' equity.

19. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 14 August 2026.