

**ROCKWORTH PUBLIC COMPANY LIMITED**

**INTERIM CONSOLIDATED AND SEPARATE  
FINANCIAL INFORMATION**

**31 MARCH 2026**



## AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM FINANCIAL INFORMATION

To the Shareholders and the Board of Directors of Rockworth Public Company Limited

I have reviewed the interim consolidated financial information of Rockworth Public Company Limited and its subsidiaries, and the interim separate financial information of Rockworth Public Company Limited. These comprise the consolidated and separate statements of financial position as at 31 March 2026, the related consolidated and separate statements of comprehensive income, changes in equity, and cash flows for three-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

### Scope of review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

### Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

PricewaterhouseCoopers ABAS Ltd.

**Nuntika Limviriyalers**  
Certified Public Accountant (Thailand) No. 7358  
Bangkok  
11 May 2026

Rockworth Public Company Limited  
Statement of Financial Position  
As at 31 March 2026

|   | Notes | Consolidated<br>financial information |  | Separate<br>financial information     |  |
|---|-------|---------------------------------------|--|---------------------------------------|--|
|   |       | Unaudited<br>31 March<br>2026<br>Baht | Audited<br>31 December<br>2025<br>Baht | Unaudited<br>31 March<br>2026<br>Baht | Audited<br>31 December<br>2025<br>Baht |
| <b>Assets</b>   |       |                                       |  |                                       |  |
| <b>Current assets</b>   |       |                                       |  |                                       |  |
| Cash and cash equivalents   |       | 168,812,614                           | 111,886,560                            | 166,751,676                           | 109,784,077                            |
| Financial assets measured at fair value through<br>profit or loss     | 5     | 18,433,460                            | 18,393,226                             | 18,433,460                            | 18,393,226                             |
| Trade and other current receivables                                   |       | 109,151,993                           | 187,355,132                            | 109,151,993                           | 187,355,132                            |
| Inventories   | 8     | 173,222,608                           | 142,513,796                            | 173,222,608                           | 142,513,796                            |
| Other current assets  |       | 23,239,712                            | 17,520,315                             | 23,239,575                            | 17,520,178                             |
| <b>Total current assets</b>   |       | <b>492,860,387</b>                    | <b>477,669,029</b>                     | <b>490,799,312</b>                    | <b>475,566,409</b>                     |
| <b>Non-current assets</b>   |       |                                       |  |                                       |  |
| Restricted deposits at bank   |       | 74,734,169                            | 67,247,547                             | 74,734,169                            | 67,247,547                             |
| Financial assets measured at fair value<br>other comprehensive income | 5     | 41,600                                | 44,000                                 | 41,600                                | 44,000                                 |
| Investment in subsidiary  | 9     | -                                     | -                                      | 12,499,625                            | 12,499,625                             |
| Investment in associate   | 9     | 47,240,000                            | 47,240,000                             | 47,700,000                            | 47,700,000                             |
| Investment in joint ventures  | 9     | 14,839,715                            | 14,026,288                             | -                                     | -                                      |
| Property, plant and equipment   | 10    | 341,800,027                           | 345,948,361                            | 341,800,027                           | 345,948,361                            |
| Right-of-use assets   | 10    | 33,306,842                            | 35,084,251                             | 33,306,842                            | 35,084,251                             |
| Intangible assets   | 10    | 1,389,534                             | 1,580,050                              | 1,389,534                             | 1,580,050                              |
| Other non-current assets  |       | 5,597,049                             | 5,845,900                              | 5,597,049                             | 5,845,900                              |
| <b>Total non-current assets</b>                                       |       | <b>518,948,936</b>                    | <b>517,016,397</b>                     | <b>517,068,846</b>                    | <b>515,949,734</b>                     |
| <b>Total assets</b>   |       | <b>1,011,809,323</b>                  | <b>994,685,426</b>                     | <b>1,007,868,158</b>                  | <b>991,516,143</b>                     |

**ROCKWORTH**

บริษัท ร็อกเวิร์ท จำกัด (มหาชน)  
Rockworth Public Company Limited



The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Financial Position  
As at 31 March 2026

|   | Notes | Consolidated          |                    | Separate              |                    |
|---|-------|-----------------------|--------------------|-----------------------|--------------------|
|   |       | financial information |                    | financial information |                    |
|   |       | Unaudited             | Audited            | Unaudited             | Audited            |
|   |       | 31 March              | 31 December        | 31 March              | 31 December        |
|   |       | 2026                  | 2025               | 2026                  | 2025               |
|   |       | Baht                  | Baht               | Baht                  | Baht               |
| <b>Liabilities and equity</b>                     |       |                       |                    |                       |                    |
| <b>Current liabilities</b>                        |       |                       |                    |                       |                    |
| Short-term borrowings from financial institutions | 11    | 179,188,712           | 159,188,712        | 179,188,712           | 159,188,712        |
| Trust receipt                                     | 11    | 50,679,007            | 10,422,976         | 50,679,007            | 10,422,976         |
| Trade and other current payables                  | 12    | 126,041,425           | 147,371,498        | 126,034,825           | 147,345,498        |
| Advance received from customers                   |       | 26,570,288            | 28,141,364         | 26,570,288            | 28,141,364         |
| Current portion of long-term borrowings           |       |                       |                    |                       |                    |
| from financial institutions                       | 13    | 6,415,151             | 6,332,650          | 6,415,151             | 6,332,650          |
| Current portion of lease liabilities              | 14    | 3,508,185             | 13,703,012         | 3,508,185             | 13,703,012         |
| Other current financial liabilities               | 14    | 2,114,169             | 2,278,434          | 2,114,169             | 2,278,434          |
| Current corporate income tax payable              |       | 596,646               | 572,161            | 596,646               | 572,161            |
| Other current liabilities                         |       | 3,224,547             | 10,040,981         | 3,244,242             | 10,060,406         |
| <b>Total current liabilities</b>                  |       | <b>398,338,130</b>    | <b>378,051,788</b> | <b>398,351,225</b>    | <b>378,045,213</b> |
| <b>Non-current liabilities</b>                    |       |                       |                    |                       |                    |
| Long-term borrowings from financial institutions  | 13    | 12,099,319            | 13,755,515         | 12,099,319            | 13,755,515         |
| Lease liabilities                                 | 14    | 28,765,493            | 29,656,227         | 28,765,493            | 29,656,227         |
| Other non-current financial liabilities           | 14    | 615,288               | 1,106,332          | 615,288               | 1,106,332          |
| Deferred tax liabilities                          |       | 14,300,665            | 14,836,147         | 14,300,665            | 14,836,147         |
| Employee benefit obligations                      |       | 72,618,947            | 70,902,229         | 72,618,947            | 70,902,229         |
| <b>Total non-current liabilities</b>              |       | <b>128,399,712</b>    | <b>130,256,450</b> | <b>128,399,712</b>    | <b>130,256,450</b> |
| <b>Total liabilities</b>                          |       | <b>526,737,842</b>    | <b>508,308,238</b> | <b>526,750,937</b>    | <b>508,301,663</b> |

**ROCKWORTH**

บริษัท ไร้คเวิ้คเวิ้ค จำกัด (มหาชน)  
Rockworth Public Company Limited

The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Financial Position  
As at 31 March 2026

|  | Consolidated          |                    | Separate              |                    |
|--|-----------------------|--------------------|-----------------------|--------------------|
|  | financial information |                    | financial information |                    |
|  | Unaudited             | Audited            | Unaudited             | Audited            |
|  | 31 March              | 31 December        | 31 March              | 31 December        |
|  | 2026                  | 2025               | 2026                  | 2025               |
|  | Baht                  | Baht               | Baht                  | Baht               |
| <b>Liabilities and equity (Cont'd)</b>                             |                       |                    |                       |                    |
| <b>Equity</b>  |                       |                    |                       |                    |
| Share capital  |                       |                    |                       |                    |
| Authorised share capital   |                       |                    |                       |                    |
| Ordinary shares 20,000,000 shares<br>of par value Baht 10 each     | 200,000,000           | 200,000,000        | 200,000,000           | 200,000,000        |
| Issued and fully paid-up share capital                             |                       |                    |                       |                    |
| Ordinary shares 20,000,000 shares<br>of fully paid-up Baht 10 each | 200,000,000           | 200,000,000        | 200,000,000           | 200,000,000        |
| Retained earnings  |                       |                    |                       |                    |
| Appropriated - legal reserve                                       | 20,000,000            | 20,000,000         | 20,000,000            | 20,000,000         |
| Unappropriated   | 160,854,420           | 162,158,207        | 142,205,102           | 144,300,441        |
| Other components of equity   | 104,217,061           | 104,218,981        | 118,912,119           | 118,914,039        |
| <b>Equity attributable to owners of the parent</b>                 | <b>485,071,481</b>    | <b>486,377,188</b> | <b>481,117,221</b>    | <b>483,214,480</b> |
| Non-controlling interests  | -                     | -                  | -                     | -                  |
| <b>Total equity</b>  | <b>485,071,481</b>    | <b>486,377,188</b> | <b>481,117,221</b>    | <b>483,214,480</b> |
| <b>Total liabilities and equity</b>                                | <b>1,011,809,323</b>  | <b>994,685,426</b> | <b>1,007,868,158</b>  | <b>991,516,143</b> |

**ROCKWORTH**  
บริษัท ร็อคเวิร์ท จำกัด (มหาชน)  
Rockworth Public Company Limited



The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Comprehensive Income  
For the three-month period ended 31 March 2026

|   | Consolidated          |                     | Separate              |                     |
|---|-----------------------|---------------------|-----------------------|---------------------|
|   | financial information |                     | financial information |                     |
|   | Unaudited             | Unaudited           | Unaudited             | Unaudited           |
|   | 31 March              | 31 March            | 31 March              | 31 March            |
|   | 2026                  | 2025                | 2026                  | 2025                |
| Notes   | Baht                  | Baht                | Baht                  | Baht                |
| <b>Revenues</b>   |                       |                     |                       |                     |
| Revenue from sales  | 173,181,949           | 132,275,707         | 173,181,949           | 132,275,707         |
| Revenue from services   | 9,508,408             | 6,263,991           | 9,508,408             | 6,263,991           |
| <b>Total revenues</b>   | <b>182,690,357</b>    | <b>138,539,698</b>  | <b>182,690,357</b>    | <b>138,539,698</b>  |
| <b>Costs</b>  |                       |                     |                       |                     |
| Cost of sales   | (112,203,124)         | (85,311,203)        | (112,203,124)         | (85,311,203)        |
| Cost of services  | (6,982,575)           | (4,760,073)         | (6,982,575)           | (4,760,073)         |
| <b>Total costs</b>  | <b>(119,185,699)</b>  | <b>(90,071,276)</b> | <b>(119,185,699)</b>  | <b>(90,071,276)</b> |
| <b>Gross profit</b>   | <b>63,504,658</b>     | <b>48,468,422</b>   | <b>63,504,658</b>     | <b>48,468,422</b>   |
| Other income  | 3,511,517             | 2,963,237           | 3,526,517             | 2,978,237           |
| Selling expenses and distribution costs   | (35,580,981)          | (30,056,202)        | (35,580,981)          | (30,056,202)        |
| Administrative expenses   | (29,771,573)          | (25,223,495)        | (29,764,698)          | (25,222,040)        |
| Allowance for expected credit loss  | (800,675)             | (1,116,646)         | (800,675)             | (1,116,646)         |
| Other gains (losses), net   | (288,914)             | (149,994)           | (288,914)             | (149,994)           |
| Finance costs   | (2,810,629)           | (3,426,702)         | (2,810,629)           | (3,426,702)         |
| Share of profit (loss) from joint ventures<br>accounted for using equity method | 9 813,427             | (384,117)           | -                     | -                   |
| <b>Loss before income tax</b>   | <b>(1,423,170)</b>    | <b>(8,925,497)</b>  | <b>(2,214,722)</b>    | <b>(8,524,925)</b>  |
| Income tax income   | 15 119,383            | 1,268,374           | 119,383               | 1,268,374           |
| <b>Loss for the period</b>  | <b>(1,303,787)</b>    | <b>(7,657,123)</b>  | <b>(2,095,339)</b>    | <b>(7,256,551)</b>  |

**ROCKWORTH**

บริษัท ไร้คเวิ้คเวิ้ค เวิ้คเวิ้ค (ปะบะชั้ค)  
Rockworth Public Company Limited

The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Comprehensive Income  
For the three-month period ended 31 March 2026

|  | Consolidated          |                    | Separate              |                    |
|--|-----------------------|--------------------|-----------------------|--------------------|
|  | financial information |                    | financial information |                    |
|  | Unaudited             | Unaudited          | Unaudited             | Unaudited          |
|  | 31 March              | 31 March           | 31 March              | 31 March           |
|  | 2026                  | 2025               | 2026                  | 2025               |
|  | Baht                  | Baht               | Baht                  | Baht               |
| <b>Other comprehensive income (expense):</b>                 |                       |                    |                       |                    |
| <b>Items that will not be reclassified to profit or loss</b> |                       |                    |                       |                    |
| Changes in fair value of equity investments                  |                       |                    |                       |                    |
| at fair value through other comprehensive income             | (2,400)               | 1,600              | (2,400)               | 1,600              |
| Income tax on items that will not                            |                       |                    |                       |                    |
| be reclassified subsequently to profit or loss               | 480                   | (320)              | 480                   | (320)              |
| <b>Total items that will not be reclassified</b>             |                       |                    |                       |                    |
| <b>to profit or loss, net of tax</b>                         | <b>(1,920)</b>        | <b>1,280</b>       | <b>(1,920)</b>        | <b>1,280</b>       |
| <b>Other comprehensive income (expense)</b>                  |                       |                    |                       |                    |
| <b>for the period, net of tax</b>                            | <b>(1,920)</b>        | <b>1,280</b>       | <b>(1,920)</b>        | <b>1,280</b>       |
| <b>Total comprehensive income (expense) for the period</b>   | <b>(1,305,707)</b>    | <b>(7,655,843)</b> | <b>(2,097,259)</b>    | <b>(7,255,271)</b> |
| <b>Loss for the period attributable to:</b>                  |                       |                    |                       |                    |
| Owners of the parent   | (1,303,787)           | (7,657,123)        | (2,095,339)           | (7,256,551)        |
| Non-controlling interests                                    | -                     | -                  | -                     | -                  |
|  | <b>(1,303,787)</b>    | <b>(7,657,123)</b> | <b>(2,095,339)</b>    | <b>(7,256,551)</b> |
| <b>Total comprehensive income (expense)</b>                  |                       |                    |                       |                    |
| <b>for the period attributable to:</b>                       |                       |                    |                       |                    |
| Owners of the parent   | (1,305,707)           | (7,655,843)        | (2,097,259)           | (7,255,271)        |
| Non-controlling interests                                    | -                     | -                  | -                     | -                  |
|  | <b>(1,305,707)</b>    | <b>(7,655,843)</b> | <b>(2,097,259)</b>    | <b>(7,255,271)</b> |
| <b>Loss per share</b>  |                       |                    |                       |                    |
| Basic loss per share   | (0.07)                | (0.38)             | (0.10)                | (0.36)             |

**ROCKWORTH**  
บริษัท ร็อกเวิร์ท จำกัด (มหาชน)  
Rockworth Public Company Limited



The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Changes in Equity  
For the three-month period ended 31 March 2026

| Consolidated financial information (Unaudited) |                              |  |      |   |           |                                  |      |  |      |                            |      |                           |              |
|--|------------------------------|--|------|---|-----------|----------------------------------|------|--|------|----------------------------|------|---------------------------|--------------|
| Attributable to owners of the parent           |                              |  |      |   |           |                                  |      |  |      |                            |      |                           |              |
| Other components of equity                     |                              |  |      |   |           |                                  |      |  |      |                            |      |                           |              |
| Other comprehensive income                     |                              |  |      |   |           |                                  |      |  |      |                            |      |                           |              |
| Exchange                                       |                              |  |      |   |           |                                  |      |  |      |                            |      |                           |              |
| Retained earnings                              |                              | differences on translation of financial statements in foreign currency |      | Change in fair value of equity investment |           | Surplus on revaluation of assets |      | Total other components of shareholders' equity |      | Total owners of the parent |      | Non-controlling interests |              |
| Issued and paid-up share capital               | Appropriated - legal reserve | Unappropriated   | Baht | Baht                                      | Baht      | Baht                             | Baht | Baht   | Baht | Baht                       | Baht | Baht                      | Total equity |
| Baht   | Baht                         | Baht   | Baht | Baht                                      | Baht      | Baht                             | Baht | Baht   | Baht | Baht                       | Baht | Baht                      | Baht         |
| 200,000,000                                    | 17,100,000                   | 124,839,287  |      | (14,695,058)                              | (119,040) | 119,032,439                      |      | 104,218,341                                    |      | 446,157,628                |      | -                         | 446,157,628  |
|  | -                            | (7,657,123)  |      | -   | 1,280     | -                                |      | 1,280  |      | (7,655,843)                |      | -                         | (7,655,843)  |
| 200,000,000                                    | 17,100,000                   | 117,182,164  |      | (14,695,058)                              | (117,760) | 119,032,439                      |      | 104,219,621                                    |      | 438,501,785                |      | -                         | 438,501,785  |
| 200,000,000                                    | 20,000,000                   | 162,158,207  |      | (14,695,058)                              | (118,400) | 119,032,439                      |      | 104,218,981                                    |      | 486,377,188                |      | -                         | 486,377,188  |
|  | -                            | (1,303,787)  |      | -   | (1,920)   | -                                |      | (1,920)  |      | (1,305,707)                |      | -                         | (1,305,707)  |
| 200,000,000                                    | 20,000,000                   | 160,854,420  |      | (14,695,058)                              | (120,320) | 119,032,439                      |      | 104,217,061                                    |      | 485,071,481                |      | -                         | 485,071,481  |

**ROCKWORTH**  
บริษัท ไรทวอร์ช จำกัด (มหาชน)  
Rockworth Public Company Limited



The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Changes in Equity

For the three-month period ended 31 March 2026

|   |  | Separate financial information (Unaudited) |      |                              |      |                |                            |   |      |                                  |      |  |      |              |
|---|--|--|------|------------------------------|------|----------------|----------------------------|---|------|----------------------------------|------|--|------|--------------|
|   |  | Retained earnings                          |      |                              |      |                | Other components of equity |   |      |                                  |      |  |      |              |
|   |  | Appropriated                               |      |                              |      |                | Other comprehensive income |   |      |                                  |      |  |      |              |
|   |  | Issued and paid-up share capital           | Baht | Appropriated - legal reserve | Baht | Unappropriated | Baht                       | Change in fair value of equity investment | Baht | Surplus on revaluation of assets | Baht | Total other components of shareholders' equity | Baht | Total equity |
| <b>Opening balance at 1 January 2025</b>            |  | 200,000,000                                |      | 17,100,000                   |      | 110,744,901    |                            | (119,040)                                 |      | 119,032,439                      |      | 118,913,399                                    |      | 446,758,300  |
| <b>Changes in equity for period</b>                 |  |  |      |                              |      |                |                            |   |      |                                  |      |  |      |              |
| Total comprehensive income (expense) for the period |  | -  |      | -                            |      | (7,256,551)    |                            | 1,280                                     |      | -                                |      | 1,280  |      | (7,255,271)  |
| <b>Closing balance at 31 March 2025</b>             |  | 200,000,000                                |      | 17,100,000                   |      | 103,488,350    |                            | (117,760)                                 |      | 119,032,439                      |      | 118,914,679                                    |      | 439,503,029  |
| <b>Opening balance at 1 January 2026</b>            |  | 200,000,000                                |      | 20,000,000                   |      | 144,300,441    |                            | (118,400)                                 |      | 119,032,439                      |      | 118,914,039                                    |      | 483,214,480  |
| <b>Changes in equity for period</b>                 |  |  |      |                              |      |                |                            |   |      |                                  |      |  |      |              |
| Total comprehensive income (expense) for the period |  | -  |      | -                            |      | (2,095,339)    |                            | (1,920)                                   |      | -                                |      | (1,920)  |      | (2,097,259)  |
| <b>Closing balance at 31 March 2026</b>             |  | 200,000,000                                |      | 20,000,000                   |      | 142,205,102    |                            | (120,320)                                 |      | 119,032,439                      |      | 118,912,119                                    |      | 481,117,221  |

The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Cash Flows  
For the three-month period ended 31 March 2026

|   | Consolidated                          |                                       | Separate                              |                                       |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|   | financial information                 |                                       | financial information                 |                                       |
|   | Unaudited<br>31 March<br>2026<br>Baht | Unaudited<br>31 March<br>2025<br>Baht | Unaudited<br>31 March<br>2026<br>Baht | Unaudited<br>31 March<br>2025<br>Baht |
| <b>Cash flows from operating activities</b>   |                                       |                                       |                                       |                                       |
| Loss before income tax  | (1,423,170)                           | (8,925,497)                           | (2,214,722)                           | (8,524,925)                           |
| Adjustments for:  |                                       |                                       |                                       |                                       |
| Depreciation  | 10 7,700,360                          | 7,266,784                             | 7,700,360                             | 7,266,784                             |
| Amortisation  | 10 190,516                            | 216,143                               | 190,516                               | 216,143                               |
| Employee benefit obligations  | 1,938,878                             | 1,857,545                             | 1,938,878                             | 1,857,545                             |
| Allowance for expected credit loss  | 7 800,675                             | 1,116,646                             | 800,675                               | 1,116,646                             |
| Loss on reduction of inventory cost to net realisable value                                 | 8 612,000                             | 3,563,000                             | 612,000                               | 3,563,000                             |
| Gain from disposal on assets  | (2,571)                               | (85,199)                              | (2,571)                               | (85,199)                              |
| Share of (profit) loss from joint ventures<br>accounted for using equity method             | 9 (813,427)                           | 384,117                               | -                                     | -                                     |
| Fair value profit on investment in financial assets<br>at fair value through profit or loss | (40,234)                              | (103,101)                             | (40,234)                              | (103,101)                             |
| (Gain) Loss from unrealised on exchange rate  | (322,543)                             | 55,631                                | (322,543)                             | 55,631                                |
| Finance costs   | 2,810,629                             | 3,178,405                             | 2,810,629                             | 3,178,405                             |
| Changes in operating assets and liabilities:  |                                       |                                       |                                       |                                       |
| - Trade and other current receivables   | 78,279,843                            | 64,785,707                            | 78,279,843                            | 64,769,657                            |
| - Inventories   | (31,320,812)                          | (28,702,618)                          | (31,320,812)                          | (28,702,618)                          |
| - Other current assets  | (5,719,397)                           | (2,254,010)                           | (5,719,397)                           | (2,254,010)                           |
| - Other non-current assets  | 484,046                               | (15,750)                              | 484,046                               | (15,750)                              |
| - Trade and other current payables  | (32,993,665)                          | (23,048,212)                          | (32,974,265)                          | (23,023,217)                          |
| - Contract liabilities  | (1,571,076)                           | 6,485,939                             | (1,571,076)                           | 6,485,939                             |
| - Other current liabilities   | (6,816,434)                           | (5,249,642)                           | (6,816,164)                           | (5,233,742)                           |
| - Payment for employee benefit obligations  | (222,160)                             | (268,265)                             | (222,160)                             | (268,265)                             |
| Cash generated from operating activities  | 11,571,458                            | 20,257,623                            | 11,613,003                            | 20,298,923                            |
| Interest paid   | (2,817,591)                           | (3,190,324)                           | (2,817,591)                           | (3,190,324)                           |
| Income tax paid   | (626,329)                             | (413,643)                             | (626,329)                             | (413,643)                             |
| Net cash generated from operating activities  | 8,127,538                             | 16,653,656                            | 8,169,083                             | 16,694,956                            |

**ROCKWORTH**  
บริษัท ไรต์เวลล์ จำกัด (มหาชน)  
Rockworth Public Company Limited



The accompanying notes form part of this interim financial information.

Rockworth Public Company Limited  
Statement of Cash Flows  
For the three-month period ended 31 March 2026

|   | Consolidated                          |                                       | Separate                              |                                       |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|   | financial information                 |                                       | financial information                 |                                       |
|   | Unaudited<br>31 March<br>2026<br>Baht | Unaudited<br>31 March<br>2025<br>Baht | Unaudited<br>31 March<br>2026<br>Baht | Unaudited<br>31 March<br>2025<br>Baht |
| <b>Cash flows from investing activities</b>                                     |                                       |                                       |                                       |                                       |
| (Increase) decrease in restricted deposits at banks                             | (7,486,622)                           | 4,078,470                             | (7,486,622)                           | 4,078,470                             |
| Payments for purchase of property, plant and equipment                          | (1,430,754)                           | (2,043,759)                           | (1,430,754)                           | (2,043,759)                           |
| Proceeds from disposals of property, plant and equipment                        | 2,573                                 | 85,271                                | 2,573                                 | 85,271                                |
| Proceeds from disposals of financial asset at fair value through profit or loss | -                                     | 5,000,000                             | -                                     | 5,000,000                             |
| Payments for investment in subsidiaries   | -                                     | -                                     | -                                     | (4,999,850)                           |
| <b>Net cash (used in) generated from investing activities</b>                   | <b>(8,914,803)</b>                    | <b>7,119,982</b>                      | <b>(8,914,803)</b>                    | <b>2,120,132</b>                      |
| <b>Cash flows from financing activities</b>                                     |                                       |                                       |                                       |                                       |
| Proceeds from short-term borrowings from financial institutions                 | 130,000,000                           | 100,000,000                           | 130,000,000                           | 100,000,000                           |
| Proceed from trust receipt  | 50,118,509                            | 15,020,141                            | 50,118,509                            | 15,020,141                            |
| Proceeds from long-term borrowings from financial institutions                  | -                                     | 10,472,625                            | -                                     | 10,472,625                            |
| Repayments of short-term borrowings from financial institutions                 | (110,000,000)                         | (134,253,763)                         | (110,000,000)                         | (134,253,763)                         |
| Repayments of trust receipt   | (9,862,478)                           | (13,297,235)                          | (9,862,478)                           | (13,297,235)                          |
| Repayments of long-term borrowings from financial institutions                  | 13 (1,573,695)                        | (1,001,725)                           | (1,573,695)                           | (1,001,725)                           |
| Repayments of lease liabilities   | 14 (313,708)                          | (688,219)                             | (313,708)                             | (688,219)                             |
| Repayments of sales and lease back  | 14 (655,309)                          | (609,616)                             | (655,309)                             | (609,616)                             |
| <b>Net cash generated from (used in) financing activities</b>                   | <b>57,713,319</b>                     | <b>(24,357,792)</b>                   | <b>57,713,319</b>                     | <b>(24,357,792)</b>                   |
| <b>Net increase (decrease) in cash and cash equivalents</b>                     | <b>56,926,054</b>                     | <b>(584,154)</b>                      | <b>56,967,599</b>                     | <b>(5,542,704)</b>                    |
| Opening balance of cash and cash equivalents                                    | 111,886,560                           | 68,952,142                            | 109,784,077                           | 67,880,698                            |
| <b>Closing balance of cash and cash equivalents</b>                             | <b>168,812,614</b>                    | <b>68,367,988</b>                     | <b>166,751,676</b>                    | <b>62,337,994</b>                     |

**Non-cash transactions**

Significant non-cash transactions are as follows:

|   |    |            |           |            |           |
|---|----|------------|-----------|------------|-----------|
| Payable arising from acquisition of equipment |    | 1,123,753  | 1,062,661 | 1,123,753  | 1,062,661 |
| Payable arising from lease liabilities        | 14 | 10,771,853 | -         | 10,771,853 | -         |

**ROCKWORTH**  
บริษัท ร็อคเวิร์ท จำกัด (มหาชน)  
Rockworth Public Company Limited

The accompanying notes form part of this interim financial information.

## 1 General information

Rockworth Public Company Limited (“the Company”) is a public company limited which listed on the Stock Exchange of Thailand and is incorporated and domiciled in Thailand. The address of the Company’s registered office is as follows:

294 - 300 Asoke - Dindaeng Road, Huaykwang, Bangkok.

For the information reporting purpose, the Company and Subsidiaries are called altogether as “the Group”.

The Group operates in the manufacture and distribution of furniture.

The interim consolidated and separate financial information are denominated in Thai Baht, unless otherwise stated.

This interim financial information has been reviewed, not audited.

The interim financial information was authorised for issue by the Board of Directors on 11 May 2026.

## 2 Basis of preparation

The interim consolidated and separate financial information has been prepared in accordance with Thai Accounting Standard no. 34, Interim Financial Reporting and other financial reporting requirements issued under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025.

An English version of these interim financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

## 3 Material accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 December 2025.

## 4 New and amended financial reporting standards and change in accounting policies

The Group has no significant impacts from applying these standards.

### 4.1 New and amended financial reporting standards that are significant and effective for the accounting period beginning on or after 1 January 2026 that are relevant to the Group.

- a) **Amendments to TAS 21 The Effects of Changes in Foreign Exchange Rates** added requirements to help the Company to determine whether a currency is exchangeable into another currency, and the spot exchange rate to use when it is not. Prior to these amendments, TAS 21 set out the exchange rate to use when exchangeability is temporarily lacking, but not what to do when lack of exchangeability is not temporary.

5 Fair value

Fair values are categorised into hierarchy based on inputs used as follows:

- Level 1: The fair value of financial instruments is based on the current bid price by reference to the Stock Exchange of Thailand (“SET”).  
Level 2: The fair value of financial instruments is determined using significant observable inputs and, as little as possible, entity-specific estimates.  
Level 3: The fair value of financial instruments is not based on observable market data.

Fair values of financial assets and financial liabilities have similar value with carrying amounts as most of financial assets and financial liabilities are short-term financial instruments. Other than long-term borrowings from financial institutions which measured at fair value level 2 disclosed in Note 13.

Fair values of financial assets and financial liabilities are as follows:

|  | Consolidated and separate financial information |   |  |
|--|---|---|--|
|  | Fair value hierarchy                            | Fair value through profit or loss (FVPL) Baht | Fair value through other comprehensive income (FVOCI) Baht |
| <b>31 March 2026</b>   |   |   |  |
| <b>Assets</b>  |   |   |  |
| Financial assets measured at fair value through profit or loss             | 2   | 18,433,460                                    | -  |
| - Investment in mutual funds units   |   |   |  |
| Financial assets measured at fair value through other comprehensive income | 1   | -   | 41,600   |
| - Investment in ordinary shares of listed company                          |   |   |  |
| <b>Total assets</b>  |   | <b>18,433,460</b>                             | <b>41,600</b>  |

|  | Consolidated and separate financial information |   |  |
|--|---|---|--|
|  | Fair value hierarchy                            | Fair value through profit or loss (FVPL) Baht | Fair value through other comprehensive income (FVOCI) Baht |
| <b>31 December 2025</b>  |   |   |  |
| <b>Assets</b>  |   |   |  |
| Financial assets measured at fair value through profit or loss             | 2   | 18,393,226                                    | -  |
| - Investment in mutual funds units   |   |   |  |
| Financial assets measured at fair value through other comprehensive income | 1   | -   | 44,000   |
| - Investment in ordinary shares of listed company                          |   |   |  |
| <b>Total assets</b>  |   | <b>18,393,226</b>                             | <b>44,000</b>  |



## 6 Segment information

The Group is principally engaged in the revenue from sales of office furniture and revenue from interior decoration services. Its operations are carried on only in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues, operating profits and assets as reflected in these financial information pertain exclusively to the aforementioned reportable operating segment and geographical area.

The consolidated revenue from sales of office furniture and revenue from interior decoration services for the three-month period ended 31 March 2026 are amounting to Baht 182.69 million (31 March 2025: Baht 138.54 million).

Consolidated and separate revenues are recognised when performance obligations are satisfied at point in time amounting to Baht 173.18 million (31 March 2025: Baht 132.28 million) and over time Baht 9.51 million (31 March 2025: Baht 6.26 million).

### Information about major customers

The details of major customers can be analysed by segment as follows:

|   | Consolidated financial information |                  |               |
|---|------------------------------------|------------------|---------------|
|   | Sales<br>Baht                      | Services<br>Baht | Total<br>Baht |
| <b>For the three-month period ended<br/>31 March 2026</b> |                                    |                  |               |
| Major customer 1  | 24,941,218                         | 594,240          | 25,535,458    |
| <b>For the three-month period ended<br/>31 March 2025</b> |                                    |                  |               |
| Major customer 1  | 23,615,433                         | 89,950           | 23,705,383    |

## 7 Trade receivables

As at 31 March 2026 and 31 December 2025, trade receivables, included in trade and other current receivables in statements of financial position, can be analysed by their credit terms as follows:

|  | Consolidated and separate<br>financial information |                             |
|--|--|-----------------------------|
|  | 31 March<br>2026<br>Baht                           | 31 December<br>2025<br>Baht |
| Current  | 73,838,183   | 79,245,305                  |
| Overdue:                                       |  |                             |
| Up to 3 months                                 | 22,492,666   | 100,704,270                 |
| 3 - 6 months                                   | 10,857,121   | 4,730,569                   |
| 6 - 9 months                                   | -  | 2,408,190                   |
| 9 - 12 months                                  | 1,161,889  | 471,291                     |
| Over 12 months                                 | 4,220,781  | 3,747,275                   |
| <b>Total</b>                                   | <b>112,570,640</b>                                 | <b>191,306,900</b>          |
| <b>Less</b> Allowance for expected credit loss | <b>(5,714,469)</b>                                 | <b>(4,913,794)</b>          |
| <b>Trade receivables, net</b>                  | <b>106,856,171</b>                                 | <b>186,393,106</b>          |

For the consolidated and separate financial information as at 31 March 2026, the Group recognised allowance for expected credit loss of trade receivables amounting to Baht 800,675 (31 March 2025: recognised Baht 1,116,646) in the profit or loss.

## 8 Inventories

|  | Consolidated and separate financial information |                          |
|--|---|--------------------------|
|  | 31 March 2026<br>Baht                           | 31 December 2025<br>Baht |
| Finished goods                                 | 104,249,767                                     | 75,788,292               |
| Work in process                                | 12,362,179                                      | 11,098,639               |
| Raw materials                                  | 70,119,075                                      | 63,655,831               |
| Spare parts and factory supplies               | 1,479,318                                       | 1,809,521                |
| Goods in transit                               | 4,583,269                                       | 9,120,513                |
| Total  | 192,793,608                                     | 161,472,796              |
| <u>Less</u> Allowance for net realisable value | (19,571,000)                                    | (18,959,000)             |
| Inventories, net                               | 173,222,608                                     | 142,513,796              |

For the consolidated financial information as at 31 March 2026, the Group recognised allowance for loss on reduction of inventory cost to net realisable value amounting to Baht 612,000 (31 March 2025: recognised Baht 3,563,000) in the profit or loss.

## 9 Investment in subsidiary, associate and joint ventures

### Subsidiary

At 31 March 2026 and 31 December 2025, investment in subsidiary is as follows:

| Name                       | Nature of business | Incorporated in | Separate financial information |                       |                           |                          |
|----------------------------|--------------------|-----------------|--------------------------------|-----------------------|---------------------------|--------------------------|
|                            |                    |                 | % of ownership interest        |                       | Investment at cost method |                          |
|                            |                    |                 | 31 March 2026<br>%             | 31 December 2025<br>% | 31 March 2026<br>Baht     | 31 December 2025<br>Baht |
| Alphaworth Company Limited | Holding Company    | Thailand        | 100                            | 100                   | 12,499,625                | 12,499,625               |

There were no movements of investment in subsidiary for the three-month period ended 31 March 2026.

### Associate

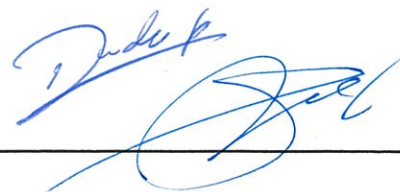
At 31 March 2026 and 31 December 2025, investment in associate is as follows:

| Name  | Nature of business                        | Incorporated in | % of ownership interest |                       | Consolidated financial information |                          | Separate financial information |                          |
|---|---|-----------------|-------------------------|-----------------------|------------------------------------|--------------------------|--------------------------------|--------------------------|
|   |   |                 | 31 March 2026<br>%      | 31 December 2025<br>% | Investment at equity method        |                          | Investment at cost method      |                          |
|   |   |                 |                         |                       | 31 March 2026<br>Baht              | 31 December 2025<br>Baht | 31 March 2026<br>Baht          | 31 December 2025<br>Baht |
| Rockworth Systems Furniture (India) Private Limited | Manufacture and distribution of furniture | India           | 32.40                   | 32.40                 | 123,927,971                        | 123,927,971              | 123,927,971                    | 123,927,971              |
| Allowance for impairment                            |   |                 |                         |                       | (76,687,971)                       | (76,687,971)             | (76,227,971)                   | (76,227,971)             |
| Investment in associate, net                        |   |                 |                         |                       | 47,240,000                         | 47,240,000               | 47,700,000                     | 47,700,000               |

There were no movements of investment in associate for three-month period ended 31 March 2026 are as follows:

**ROCKWORTH**

บริษัท ร็อกวิธ จำกัด (มหาชน)  
Rockworth Public Company Limited



**Joint Ventures**

At 31 March 2026 and 31 December 2025, investment in joint ventures are as follows:

| Name                        | Nature of business   | Incorporated in | % of ownership interest |                  | Consolidated financial information |                  |
|-----------------------------|--|-----------------|-------------------------|------------------|------------------------------------|------------------|
|                             |  |                 | 31 March 2026           | 31 December 2025 | Investment at equity method        |                  |
|                             |  |                 | %                       | %                | 31 March 2026                      | 31 December 2025 |
|                             |  |                 |                         |                  | Baht                               | Baht             |
| Nexastone Company Limited   | Distribution and installation of Artificial Intelligence Technology products | Thailand        | 51.00                   | 51.00            | 9,199,651                          | 8,686,242        |
| Spacefriend Company Limited | Consulting and designing furniture   | Thailand        | 51.00                   | 51.00            | 5,640,064                          | 5,340,046        |
| Total                       |  |                 |                         |                  | 14,839,715                         | 14,026,288       |

Movements of investment in joint ventures for three-month period ended 31 March 2026 are as follows:

|                    | Consolidated financial information |
|--------------------|------------------------------------|
|                    | Investment at equity method        |
|                    | Baht                               |
| Opening book value | 14,026,288                         |
| Share of profit    | 813,427                            |
| Closing book value | 14,839,715                         |

**10 Property, plant and equipment, intangible assets and right-of-use assets**

Movements for three-month period ended 31 March 2026 are as follows:

|                               | Consolidated and separate financial information |                   |                     |
|-------------------------------|---|-------------------|---------------------|
|                               | Property, plant and equipment                   | Intangible assets | Right-of-use assets |
|                               | Baht  | Baht              | Baht                |
| Opening net book value        | 345,948,361                                     | 1,580,050         | 35,084,251          |
| Additions                     | 1,774,619                                       | -                 | -                   |
| Disposal, net                 | (2)   | -                 | -                   |
| Depreciation and amortisation | (5,922,951)                                     | (190,516)         | (1,777,409)         |
| Closing net book value        | 341,800,027                                     | 1,389,534         | 33,306,842          |

**Property, plant and equipment**

As at 31 March 2026, in the consolidated and separate financial information, the Group has property, plant and equipment, net of Baht 281.94 million. (31 December 2025: Baht 284.42 million) that pledge for bank overdraft facility, short-term borrowing and long-term borrowing from financial institutions.

## Right-of-use assets

Transactions recognised in profit or loss for leases during the period is as follows:

|  | Consolidated and separate financial information |                       |
|--|---|-----------------------|
|  | 31 March 2026<br>Baht                           | 31 March 2025<br>Baht |
| Expense relating to short-term leases          | 3,400   | -                     |
| Expense relating to leases of low-value assets | 49,500  | 57,000                |
| Interest expense (included in finance cost)    | 387,438   | 487,406               |
| Total cash outflow for leases                  | 754,046   | 1,231,773             |

## 11 Short-term borrowings from financial institutions

|                  | Consolidated and separate financial information |                          |
|------------------|---|--------------------------|
|                  | 31 March 2026<br>Baht                           | 31 December 2025<br>Baht |
| Promissory notes | 179,188,712                                     | 159,188,712              |
| Trust receipts   | 50,679,007                                      | 10,422,976               |
| Total            | 229,867,719                                     | 169,611,688              |

Short-term borrowings from financial institutions are denominated in Thai Baht and secured by pledge of bank saving accounts.

As at 31 March 2026 and 31 December 2025, the effective interest rates are as follows:

|                  | Consolidated and separate financial information |                                     |
|------------------|---|-------------------------------------|
|                  | 31 March 2026<br>Per annum                      | 31 December 2025<br>Per annum       |
| Promissory notes | MLR-2, Fix+2,<br>MOR-0.845, MMR-0.1             | MLR-2, Fix+2,<br>MOR-0.845, MMR-0.1 |
| Trust receipts   | Fix 4.80 - 5.50                                 | Fix 4.80 - 6.06                     |

The fair values of short-term borrowings from financial institutions are equal to their carrying amounts, as the impact of discounting is not material.

## Supplier finance arrangements

The Group entered into a supplier finance arrangement. These arrangements provide the Group with extended payment terms. The terms and conditions of the arrangement changed from the trade payables from suppliers to trust receipts because the due date has been extended as follows:

|   | Consolidated and separate financial information |   |
|---|---|---|
|   | 31 March 2026<br>Baht                           | 31 December 2025<br>Baht                |
| <b>Range of payment due dates</b>   |   |   |
| Liabilities that are part of supplier finance arrangement   | 75 to 180 days<br>after invoice<br>date         | 75 to 120 days<br>after invoice<br>date |
| Comparable trade payables that are not part of the supplier finance arrangement same line of business | 45 to 60 days<br>after invoice<br>date          | 45 to 60 days<br>after invoice<br>date  |

|  | Consolidated and separate financial information |                          |
|--|---|--------------------------|
|  | 31 March 2026<br>Baht                           | 31 December 2025<br>Baht |
| <b>Carrying amount of liabilities under supplier finance arrangement</b> |   |                          |
| Trust receipts   | 50,679,007                                      | 10,422,976               |
| of which the supplier has received payment from the finance provider     | 50,679,007                                      | 10,422,976               |

The carrying amounts of liabilities under the supplier finance arrangement are considered to be reasonable approximations of their fair values, due to their short-term nature.

**12 Trade and other current payables**

|  | Consolidated financial information |                          | Separate financial information |                          |
|--|------------------------------------|--------------------------|--------------------------------|--------------------------|
|  | 31 March 2026<br>Baht              | 31 December 2025<br>Baht | 31 March 2026<br>Baht          | 31 December 2025<br>Baht |
| Trade payables - third parties             | 87,295,071                         | 106,072,099              | 87,295,071                     | 106,072,099              |
| Trade payables - related parties (Note 16) | 617,473                            | 1,891,246                | 617,473                        | 1,891,246                |
| Other payables - third parties             | 13,756,289                         | 15,584,900               | 13,756,289                     | 15,584,900               |
| Other payables - related parties (Note 16) | 4,280                              | 448,160                  | 4,280                          | 448,160                  |
| Accrued expenses - third parties           | 24,368,312                         | 23,375,093               | 24,361,712                     | 23,349,093               |
| <b>Total</b>                               | <b>126,041,425</b>                 | <b>147,371,498</b>       | <b>126,034,825</b>             | <b>147,345,498</b>       |

**13 Long-term borrowings from financial institutions**

|   | Consolidated and separate financial information |                          |
|---|---|--------------------------|
|   | 31 March 2026<br>Baht                           | 31 December 2025<br>Baht |
| <b>Current</b>  |   |                          |
| Current portion of long-term borrowings from financial institutions | 6,415,151                                       | 6,332,650                |
| <b>Non-current</b>  |   |                          |
| Long-term borrowings from financial institutions                    | 12,099,319                                      | 13,755,515               |
| <b>Total</b>  | <b>18,514,470</b>                               | <b>20,088,165</b>        |

Movements of long-term borrowings from financial institutions for three-month period ended 31 March 2026 are as follows:

|                        | Consolidated and separate financial information<br>Baht |
|------------------------|---|
| Opening net book value | 20,088,165  |
| Repayments             | (1,573,695)   |
| Closing net book value | 18,514,470  |

As at 31 March 2026 and 31 December 2025, the carrying amounts and fair values of long-term borrowings from financial institutions are as follows:

|             | Consolidated and separate<br>financial information |                             |
|-------------|--|-----------------------------|
|             | 31 March<br>2026<br>Baht                           | 31 December<br>2025<br>Baht |
| Book values | 18,514,470   | 20,088,165                  |
| Fair values | 18,539,440   | 20,097,767                  |

The fair values are based on discounted cash flows using a discount rate based upon the borrowing rate of 4.49% to 5.45% (31 December 2025: 4.66% to 5.63%) and are within the level 2 of the fair value hierarchy.

## 14 Lease liabilities

### 14.1 Lease liabilities

|                                      | Consolidated and separate<br>financial information |                             |
|--------------------------------------|--|-----------------------------|
|                                      | 31 March<br>2026<br>Baht                           | 31 December<br>2025<br>Baht |
| Current portion of lease liabilities | 3,508,185  | 13,703,012                  |
| Lease liabilities                    | 28,765,493   | 29,656,227                  |
| Total                                | 32,273,678   | 43,359,239                  |

Movements of lease liabilities for the three-month period ended 31 March 2026 are as follows:

|   | Consolidated and separate<br>financial information<br>Baht |
|---|--|
| Opening net book value  | 43,359,239   |
| Cash outflows:  |  |
| Repayment of lease liabilities                                      | (313,708)  |
| Repayment of interest expense                                       | (387,438)  |
| Non-cash changes:   |  |
| Amortised deferred interest   | 387,438  |
| Lease liabilities not yet paid (Included in other current payables) | (10,771,853)   |
| Closing net book value  | 32,273,678   |

### 14.2 Other financial liabilities

|   | Consolidated and separate<br>financial information |                             |
|---|--|-----------------------------|
|   | 31 March<br>2026<br>Baht                           | 31 December<br>2025<br>Baht |
| Current portion of sales and lease back | 2,114,169  | 2,278,434                   |
| Sales and lease back                    | 615,288  | 1,106,332                   |
| Total                                   | 2,729,457  | 3,384,766                   |

The Group had sales and lease back transactions of machinery and equipment for financing purposes. Payments of such transactions were not included in the measurement of lease liabilities.

Movements of sales and lease back for the three-month period ended 31 March 2026 are as follows:

|                        | <b>Consolidated and separate<br/>financial information<br/>Baht</b> |
|------------------------|---|
| Opening net book value | 3,384,766   |
| Repayments             | (655,309)   |
| Closing net book value | 2,729,457   |

#### 15 Income tax expense

Income tax expense for the three-month period ended 31 March are as follows:

|   | <b>Consolidated and separate<br/>financial information</b> |                      |
|---|--|----------------------|
|   | <b>2026<br/>Baht</b>                                       | <b>2025<br/>Baht</b> |
| Deferred tax income                         | (535,002)  | (1,268,374)          |
| Income tax expense recognised in the period | 415,619  | -                    |
| Income tax income                           | (119,383)  | (1,268,374)          |

The weighted average applicable tax rate was 8% and 5% in consolidated and separate financial information, respectively (31 March 2025: 14% and 15%, respectively). The Group has income tax rate lower than 20% due to the Group having a non-deductible expense in the current period.

#### 16 Related party transactions

Individuals and entities that directly or indirectly control or are controlled by or are under common control with the Company, including associates and individuals or entities having significant influence over the Company, key management personnel, including directors and officers of the Company and close members of the family of these individuals and entities associated with these individuals also constitute related parties. In considering each possible related-party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

The majority of the Company's shareholders is CJ Prime Company Limited which owns 51% of the Company's shares.

a) Transactions with related parties

Transactions with related parties for the three-month period ended 31 March are as follows:

|  | Consolidated<br>financial information |                             | Separate<br>financial information |                             |
|--|---------------------------------------|-----------------------------|-----------------------------------|-----------------------------|
|  | 31 March<br>2026<br>Baht              | 31 December<br>2025<br>Baht | 31 March<br>2026<br>Baht          | 31 December<br>2025<br>Baht |
| <b>Revenue from sales and services</b>     |                                       |                             |                                   |                             |
| Associate                                  | 2,687,160                             | 2,601,855                   | 2,687,160                         | 2,601,855                   |
| Joint ventures                             | 3,193,268                             | 100,349                     | 3,193,268                         | 100,349                     |
|  | <u>5,880,428</u>                      | <u>2,702,204</u>            | <u>5,880,428</u>                  | <u>2,702,204</u>            |
| <b>Other income</b>                        |                                       |                             |                                   |                             |
| Parents                                    | 24,000                                | -                           | 24,000                            | -                           |
| Subsidiaries                               | -                                     | -                           | 15,000                            | -                           |
| Associate                                  | 1,507,435                             | 691,557                     | 1,507,435                         | 691,557                     |
| Joint ventures                             | 270,800                               | 173,075                     | 270,800                           | 173,075                     |
| Related parties                            | 984,065                               | 920,775                     | 984,065                           | 920,775                     |
|  | <u>2,786,300</u>                      | <u>1,785,407</u>            | <u>2,801,300</u>                  | <u>1,785,407</u>            |
| <b>Purchases of goods and services</b>     |                                       |                             |                                   |                             |
| Joint ventures                             | 21,880                                | 1,003,130                   | 21,880                            | 1,003,130                   |
| <b>Selling and administrative expenses</b> |                                       |                             |                                   |                             |
| Related parties                            | 58,203                                | 41,780                      | 58,203                            | 41,780                      |

b) Outstanding balances arising from sales and purchases of goods and services

The outstanding balances at the end of the reporting period with related parties are as follows:

|                                 | Consolidated<br>financial information |                             | Separate<br>financial information |                             |
|---------------------------------|---------------------------------------|-----------------------------|-----------------------------------|-----------------------------|
|                                 | 31 March<br>2026<br>Baht              | 31 December<br>2025<br>Baht | 31 March<br>2026<br>Baht          | 31 December<br>2025<br>Baht |
| <b>Trade receivables</b>        |                                       |                             |                                   |                             |
| Associate                       | 5,784,917                             | 7,091,281                   | 5,784,917                         | 7,091,281                   |
| Joint ventures                  | 2,398,587                             | 22,766                      | 2,398,587                         | 22,766                      |
|                                 | <u>8,183,504</u>                      | <u>7,114,047</u>            | <u>8,183,504</u>                  | <u>7,114,047</u>            |
| <b>Other receivables</b>        |                                       |                             |                                   |                             |
| Associate                       | 4,499,021                             | 5,187,878                   | 4,499,021                         | 5,187,878                   |
| Joint ventures                  | 99,427                                | 63,665                      | 99,427                            | 63,665                      |
| Related parties                 | 4,623                                 | 98,116                      | 4,623                             | 98,116                      |
|                                 | <u>4,603,071</u>                      | <u>5,349,659</u>            | <u>4,603,071</u>                  | <u>5,349,659</u>            |
| <b>Contract liabilities</b>     |                                       |                             |                                   |                             |
| Parents                         | 15,000                                | -                           | 15,000                            | -                           |
| Subsidiaries                    | -                                     | -                           | 15,000                            | 15,000                      |
| Related parties                 | 190,500                               | 24,000                      | 190,500                           | 24,000                      |
|                                 | <u>205,500</u>                        | <u>24,000</u>               | <u>220,500</u>                    | <u>39,000</u>               |
| <b>Trade payables (Note 12)</b> |                                       |                             |                                   |                             |
| Associate                       | 383,041                               | 368,529                     | 383,041                           | 368,529                     |
| Joint ventures                  | 234,432                               | 1,522,717                   | 234,432                           | 1,522,717                   |
|                                 | <u>617,473</u>                        | <u>1,891,246</u>            | <u>617,473</u>                    | <u>1,891,246</u>            |
| <b>Other payables (Note 12)</b> |                                       |                             |                                   |                             |
| Associate                       | 4,280                                 | 433,660                     | 4,280                             | 433,660                     |
| Related parties                 | -                                     | 14,500                      | -                                 | 14,500                      |
|                                 | <u>4,280</u>                          | <u>448,160</u>              | <u>4,280</u>                      | <u>448,160</u>              |

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Rockworth Public Company Limited

c) **Key management compensation**

Key management includes directors and executive. The compensation paid or payable to key management for the three-month period ended 31 March are as follows:

|                              | Consolidated and separate financial information |                   |
|------------------------------|---|-------------------|
|                              | 2026<br>Baht                                    | 2025<br>Baht      |
| Short-term employee benefits | 13,255,425                                      | 12,351,904        |
| Retirement benefits          | 577,453   | 543,606           |
| <b>Total</b>                 | <b>13,832,878</b>                               | <b>12,895,510</b> |

17 **Commitments and contingencies**

The Group has commitments as follows:

- a) The Group has contingent liabilities in respect of letters of guarantee issued by commercial banks which were secured by pledge of saving account, fixed accounts, as follows:

|  | Consolidated and separate financial information |                             |
|--|---|-----------------------------|
|  | 31 March<br>2026<br>Baht                        | 31 December<br>2025<br>Baht |
| Collateral for sale and hire of work contracts | 18,473,264                                      | 18,319,681                  |
| Guarantee for advance receipts under contract  | 4,197,314                                       | 3,382,878                   |
| <b>Total</b>                                   | <b>22,670,578</b>                               | <b>21,702,559</b>           |

- b) The Group has commitment in respect of short-term and low value rental and services agreement. The future aggregate non-cancellable minimum under the contracts are as follows:

|  | Consolidated and separate financial information |                             |
|--|---|-----------------------------|
|  | 31 March<br>2026<br>Baht                        | 31 December<br>2025<br>Baht |
| Payment:                                     |   |                             |
| Not later than 1 year                        | 2,622,186                                       | 3,176,688                   |
| Later than 1 year but not later than 5 years | 643,500   | 792,000                     |
| <b>Total</b>                                 | <b>3,265,686</b>                                | <b>3,968,688</b>            |

18 **Subsequent event**

On 27 April 2026, the Annual General Meeting of Shareholders of the Company has passed a resolution to approve the payment of dividend in respect of retained earnings at Baht 1.00 per share, totalling Baht 20 million. The dividend payment will be paid in May 2026.

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 Rockworth Public Company Limited

