(Translation)

No. INGRS148

20th August 2026

Subject: Notification of Entering into a Connected Transactions for Receiving Financial Assistance in the form of Corporate Guarantee *(Additional Information)*

To: The President
The Stock Exchange of Thailand

As Ingress Industrial (Thailand) Public Company Limited **(the "Company")** convened the Special Board of Directors' Meeting No. 7/2026-88 on 20th August 2026, the meeting passed a resolution approving the ratification of a connected transaction for receiving a financial assistance in the form of a corporate guarantee **(the "CG")** from Ingress Corporation Berhad **("ICB")**, as the "Guarantor," by Ingress Technologies Sdn. Bhd. **("ITSB")**, as the "Guaranteed Party."

However, regarding the approval of the guarantee fee, the Board of Directors approved the matter subject to the condition that the following clauses be incorporated into the Guarantee Agreement prior to any execution:

1. That ITSB will have the right to set off the Guarantee Fee against any debt and/or outstanding amounts due and owing by ICB to the Company," which is currently under consideration and agreeable by ICB.
2. The detailed calculation of the Guarantee Fee to be calculated using the reducing balance method on the outstanding loan amount of ITSB.

Please note that the aforementioned meeting was convened without the attendance of directors who had a conflict of interest in the agenda items considered, and all procedures were carried out in accordance with the recommendations and opinions of the Audit Committee's Meeting No. 69, which was held on the same day, with the following details:

On 6th November 2025, **ITSB**, a subsidiary of the Company as a borrower, entered into banking facilities with Bank Kerjasama Rakyat Malaysia Berhad **("BKRMB")** of up to Ringgit Malaysia 163,800,000, or equivalent to Thai Baht 1.33 billion for the establishment of manufacturing facilities for the Body in White **("BIW")** project in Malaysia.

As a condition precedent set by BKRMB to enter into the Loan Facilities Agreement, **ICB**, which is a connected party of the Company, will provide a CG as security to guarantee the repayment obligations between ITSB and BKRMB under the Loan Facilities Agreement. The amount of the guarantee is matched against the facilities amount granted to ITSB.

At the present date, ICB proposed to charge ITSB a CG fees of 0.70% per annum on the outstanding amount of the Facilities up to the amount of Term Financing of RM128,800,000 only. The total amount chargeable by ICB will not exceed **Ringgit Malaysia 3,810,065**, or equivalent to Thai Baht 31.05 million for the period of the financing of 7 years, calculated based on monthly balances of the loan outstanding, for the period from May 2026 to April 2033.

The above transaction is classified as a connected transaction of the Company in receiving financial assistance according to the Notification of the Capital Market Supervisory Board No. Tor Jor. 46/2568 Re: Rules on Connected Transactions dated 19th December 2568 **(the "Notification on Connected Transactions")**, since they are transactions between subsidiaries of the Company and connected persons of the Company. Considering the size of the related party transaction, which exceeds 0.03% but does not exceed 3% of the net assets **("NA")** as per the reviewed consolidated financial statements of the Company for the financial period ended 31st October 2025, the NA of the Group was Thail Baht 1.04 billion and based on the proposed CG fees chargeable by ICB, this transaction represents 2.97% of the NA of the Group.

The Company and its subsidiaries have not entered into any connected transactions with the same connected party during the past 6 months. Therefore, the Company is obligated to obtain approval from the Board of Directors' meeting and disclose the information memorandum to the Stock Exchange of Thailand **(the "SET")** in accordance with the Notification on Connected Transactions.

The nature and details of the transaction are as follows:

Items	Information about the transaction
1) Date, month, year or the expected timeline for the transaction.	From May 2026 to April 2033.
2) Name of the counterparty (contracting party) involved and relationship with the listed company or its subsidiaries, including a specification of the relationship that qualifies the aforementioned person as a connected person of the Company.	**Name of Counterparty:** Ingress Corporation Berhad ("ICB"), as the "Guarantor," by Ingress Technologies Sdn. Bhd. ("ITSB"), as the "Guaranteed Party." **Relationship with the Listed Company/ Subsidiary**: ICB is a major shareholder of the Company, while ITSB is a subsidiary of the Company. **Specification of Connected Person Qualification**: ICB is deemed a related party of IIT pursuant to the fact that ICB is: A major shareholder holding 60.02% of the Company.
3) General characteristics of the transaction, including detailed information ใ	**Transaction Overview** The transaction involves the provision of corporate guarantees by ICB in favor of Bank Kerjasama Rakyat Malaysia Bhd to secure banking facilities granted to ITSB in Malaysia. In consideration for providing the corporate guarantee, ICB will charge a corporate guarantee fees to ITSB. **Execution and Timeline** The guarantee covers facilities totaling up to the total amount of MYR 163,800,000, or equivalent to THB 1.33 billion. The banking

Items	Information about the transaction
	facilities are divided into term loan facility of RM128,800,000 and working capital facility of RM35,000,000 The corporate guarantee will remain in effect for the full duration of the underlying credit facilities from May 2026 to April 2033. **Rationale and Objectives** - To enable ITSB to secure necessary banking/credit facilities from lenders on favorable terms and competitive borrowing rates. - To support ITSB's assets acquisition and working capital requirements for the Body in White ("BIW") project. - To compensate ICB for assuming the financial credit risk associated with backing ITSB's obligations.
4) Details of the assets involved in the transaction, including the characteristics and operational condition, as well as any encumbrances on the assets.	The transaction does not involve the acquisition, disposal, or lease of physical assets or securities. It involves the provision of financial support in the form of a corporate guarantee provided by ICB to secure the credit/banking facilities of ITSB.
5) Total value of the transaction and details of payment terms, including specification of relevant terms and agreements, such as the timeframe or installment plan for payment, and deposit placements.	The total transaction value is MYR 3,810,065 or equivalent to THB 31,052,030, representing the total corporate guarantee fee payable by ITSB to ICB over the agreement period. No advance deposit or security placement is required from "ITSB" under the Corporate Guarantee Fee Agreement. The payment of the guarantee fees will be made by ITSB to ICB on a monthly basis through out the guarantee period.
6) Transaction Size Calculation: Please specify: 1. The calculation method for the transaction size in accordance with the related party transaction criteria, and 2. The maximum calculated transaction size, including the company's obligations and duties of disclosure in compliance with the relevant regulations.	Based on the Company's latest reviewed consolidated financial statements dated 31 October 2025, the Net Assets ("NA") stood at THB1,044,470,000, and based on the proposed CG fees chargeable by ICB, this transaction represents 2.97% of the NA of the Group. Considering the size of the related party transaction, which exceeds 0.03% but does not exceed 3% of the NA. This falls under a Medium-Sized Transaction. The Company is required to obtain approval from the Board of Directors and disclose the transaction details

Items	Information about the transaction
	via the SETLink system to the Stock Exchange of Thailand.
7) The source of fund for entering transaction.	The payment of the corporate guarantee fee by ITSB to ICB will be funded wholly by ITSB's internally generated cash flow. No external debt financing or capital raising will be undertaken specifically to fund this transaction.
8) A summary of the key terms and conditions.	i. CG fees at the rate of 0.70% per annum based on the outstanding balance of the Term Loan of MYR128,800,000 only. ii. The total amount chargeable by ICB will not exceed MYR 3,810,065, or equivalent to THB 31.05 million for the period of the financing of 7 years, calculated based on monthly balances of the loan outstanding, for the period from May 2026 to April 2033. iii. The guarantee fee will be billed by ICB to ITSB on a monthly basis and each bill is payable within thirty (30) days from the relevant bill date.ITSB will have the right to set off the Guarantee Fee against any debt and/or outstanding amounts due and owing by ICB to the Company
9) In cases where a transaction requires approval from relevant regulatory authorities, related details must be disclosed, including the name of regulatory authorities, applicable laws and regulations, conditions for approval, as well as the timeline for the application process.	Not applicable.
10) The company must disclose any outstanding legal disputes related to the transaction or the assets to be acquired or disposed of, if applicable.	Not applicable.
11) Any other information that may significantly affect investors' decision-making processes must be fully disclosed	The corporate guarantee provided by ICB is a mandatory requirement sets by the Bank in Malaysia. A failure to secure this guarantee could affect the financial stability and capital structure of ITSB to support the BIW project.

Items	Information about the transaction
	The fee structure and payment terms have been structured to ensure fair commercial treatment without placing undue liquidity stress on group operations.

12) Opinions of the Board of Directors

The Board of Directors has carefully considered and opted that the receipt of financial assistance for the transaction above is mandatory for ITSB to obtain the banking facilities as the condition prescribed by BKRMB and in the best interests of the Company and the Group. Updates regarding the CG fee and the relevant terms and conditions for the connected transaction will be disclosed to the SET Notification System in due course.

13) Certification of the Board of Directors

The Board of Directors has considered and reviewed the information presented by the management with due care and caution and is of the opinion that the receipt of financial assistance is reasonable and for the best interests of the Company and its shareholders as a whole, according to the reasons specified in item 12 above.

In this regard, in considering the approval of these connected transactions, the directors with a conflict of interest did not attend the meeting and did not vote at the meeting.

14) Opinion of the Audit Committee Members and/or Directors that are Different from that of the Board of Directors under Item 12

-None-

Please be informed accordingly.

Yours sincerely,
Ingress Industrial (Thailand) Public Company Limited

-Signature-
Mr.Amrizal bin Abdul Majid
Chief Executive Officer