FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED

AND SEPARATE FINANCIAL STATEMENTS

MARCH 31, 2026

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of Directors of

Far East Fame Line DDB Public Company Limited

I have reviewed the consolidated statements of financial position of Far East Fame Line DDB Public Company Limited and its subsidiaries as at March 31, 2026, the related consolidated statements of income, comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, as well as the condensed notes to the financial statements, and have also reviewed the separate financial statements of Far East Fame Line DDB Public Company Limited for the same period. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No.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 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 statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No.34: Interim Financial Reporting.

(Mr. Apiruk Atianuwat)

Certified Public Accountant Registration No. 5202

Dr. Virach & Associates Office Co., Ltd.

Bangkok: May 13, 2026

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	Notes	CONSOLIDATED As at March 31, 2026 Unaudited Reviewed	CONSOLIDATED As at December 31, 2025 Audited	THE SEPARATE FINANCIAL STATEMENTS As at March 31, 2026 Unaudited Reviewed	THE SEPARATE FINANCIAL STATEMENTS As at December 31, 2025 Audited
		THOUSAND BAHT			
ASSETS					
Current Assets					
Cash and cash equivalents	4	21,838	45,205	11,954	16,356
Trade accounts receivable	5	93,078	168,427	79,095	158,898
Other current receivables					
Accrued income		3,809	7,936	3,459	7,936
Prepaid expenses		6,918	1,765	5,978	1,536
Other receivables		4,354	1,467	3,984	1,460
Total other current receivables		15,081	11,168	13,421	10,932
Advertising-in-progress		29,639	1,309	29,446	1,138
Current tax assets		4,423	75	4,186	-
Other current financial assets					
Fixed deposit at bank		16,811	9,668	287	287
Investments in Open-end Fund	6	55,066	108,681	43,964	86,639
Investments in GSB Lottery		1,000	1,000	-	-
Total other current financial assets		72,877	119,349	44,251	86,926
Other current assets		4,438	10,220	3,279	8,388
Total Current Assets		241,374	355,753	185,632	282,638
Non-Current Assets					
Bank deposit with obligations		12,000	12,000	8,000	8,000
Other non-current financial assets					
Marketable securities	7.1	324,131	321,532	320,072	317,289
Private Fund	7.2	546,907	547,316	536,975	537,104
Non-marketable securities	7.3	176,596	176,596	176,596	176,596
Total other non-current financial assets		1,047,634	1,045,444	1,033,643	1,030,989
Investments in associate	8	218,058	216,627	6,001	6,001
Investments in subsidiaries	9	-	-	1,400	1,400
Investments in joint venture	10	3,548	-	3,584	-
Property, plant and equipment	11	180,419	181,310	178,762	179,533
Right-of-use assets	12	6,497	6,770	1,354	1,494
Deferred tax assets	14	2,064	1,949	-	-
Refundable withholding tax		7,986	8,315	7,696	7,696
Other non-current assets		1,766	1,766	834	834
Total Non-Current Assets		1,479,972	1,474,181	1,241,274	1,235,947
TOTAL ASSETS		1,721,346	1,829,934	1,426,906	1,518,585

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT MARCH 31, 2026

		THOUSAND BAHT			
		CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
		As at March 31, 2026	As at December 31, 2025	As at March 31, 2026	As at December 31, 2025
	Notes	Unaudited Reviewed	Audited	Unaudited Reviewed	Audited
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current Liabilities					
Trade accounts payable		84,001	167,320	67,661	140,616
Other current payables					
Accrued expenses		2,726	2,979	2,393	2,486
Accrued directors' remuneration and bonus		963	27,000	863	19,500
Other payables		23,170	19,418	22,222	14,612
Total other current payables		26,859	49,397	25,478	36,598
Current portion of lease liabilities	13	1,282	1,258	527	516
Accrued corporate income taxes		2,069	2,069	2,058	2,058
Current provisions for employee benefits	15	3,773	3,773	2,111	2,111
Other current provisions		3,840	-	-	-
Other current liabilities		5,470	10,985	4,471	10,345
Total Current Liabilities		127,294	234,802	102,306	192,244
Non-Current Liabilities					
Lease liabilities-net of current portion	13	5,405	5,734	1,137	1,273
Deferred tax liabilities	14	52,472	53,420	52,472	53,420
Non-current provisions for employee benefits	15	28,355	27,794	21,877	21,455
Other non-current liabilities		274	334	373	433
Total Non-Current Liabilities		86,506	87,282	75,859	76,581
TOTAL LIABILITIES		213,800	322,084	178,165	268,825

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	As at March 31, 2026	As at December 31, 2025	As at March 31, 2026	As at December 31, 2025
	Unaudited Reviewed	Audited	Unaudited Reviewed	Audited
LIABILITIES AND SHAREHOLDERS' EQUITY (CONTINUED)				
Shareholders' Equity				
Share capital				
Authorized share capital				
7,870,000 common stocks of Baht 10 par value	78,700	78,700	78,700	78,700
Issued and paid-up share capital				
7,870,000 common stocks at Baht 10 each	78,700	78,700	78,700	78,700
Premium on common stocks	127,930	127,930	127,930	127,930
Capital reserve for share-based payment transactions	34,621	34,621	34,621	34,621
Surplus from change in shareholding in subsidiaries and associate	199	199	-	-
Retained earnings				
Appropriated				
Legal reserve	8,500	8,500	8,500	8,500
Unappropriated	1,001,016	1,003,684	765,569	768,815
Other components of the shareholders' equity	226,784	224,615	233,421	231,194
Total Shareholders' Equity of Parent Company	1,477,750	1,478,249	1,248,741	1,249,760
Non-controlling interests	29,796	29,601	-	-
Total Shareholders' Equity	1,507,546	1,507,850	1,248,741	1,249,760
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	1,721,346	1,829,934	1,426,906	1,518,585

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF INCOME

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

		THOUSAND BAHT (Except loss per share presented in Baht)			
		CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	Notes	2026	2025	2026	2025
Revenues from rendering of services and commissions		127,406	98,717	98,246	68,488
Cost of services and commissions		(104,784)	(86,139)	(79,652)	(61,726)
Gross profit		22,622	12,578	18,594	6,762
Dividend income	7.2 and 7.3	3,135	14,183	2,835	14,183
Other incomes		1,908	2,084	2,277	2,321
Profit before expenses		27,665	28,845	23,706	23,266
Services and administrative expenses		(32,302)	(36,085)	(28,283)	(31,544)
Unrealized loss on fair value measuring of financial assets - Open-end Fund and Private Fund		(382)	(6,603)	(134)	(6,378)
Loss from operating activities		(5,019)	(13,843)	(4,711)	(14,656)
Finance cost		(123)	(49)	(39)	(49)
Share of profit from investments in associate	8	1,429	4,349	-	-
Share of loss from investments in joint venture	10	(36)	-	-	-
Loss before income tax		(3,749)	(9,543)	(4,750)	(14,705)
Income tax revenues	14	1,364	5,324	1,504	5,550
Loss for the periods		(2,385)	(4,219)	(3,246)	(9,155)
Profit (loss) attributable to					
Equity holders of the parent		**(2,668)**	**(5,194)**	**(3,246)**	**(9,155)**
Non-controlling interests		283	975	-	-
		(2,385)	(4,219)	(3,246)	(9,155)
Loss per share to equity holders of the parent					
Basic loss per share (Baht)		**(0.34)**	**(0.66)**	**(0.41)**	**(1.16)**
Issued and paid-up common stocks (Share)		7,870,000	7,870,000	7,870,000	7,870,000

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

	THOUSAND BAHT			
	CONSOLIDATED		'HE SEPARATE FINANCIAL STATEMENT:	
	2026	2025	2026	2025
Loss for the periods	(2,385)	(4,219)	(3,246)	(9,155)
Other comprehensive income (loss) :				
Item that may be reclassified subsequently to profit or loss :				
Translation of financial statement differences of associate	2	-	-	-
Items that not reclassified subsequently to profit or loss :				
Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities	2,599	(1,974)	2,783	(1,992)
Components of income tax	(520)	395	(556)	399
Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities-net of tax	2,079	(1,579)	2,227	(1,593)
Loss on re-measurement of defined benefit plans	-	(1,891)	-	-
Components of income tax	-	378	-	-
Loss on re-measurement of defined benefit plans-net of tax	-	(1,513)	-	-
Total other comprehensive income (loss) for the periods	2,081	(3,092)	2,227	(1,593)
Total comprehensive loss for the periods	(304)	(7,311)	(1,019)	(10,748)
Total comprehensive income (loss) attributable to				
Equity holders of the parent	(499)	(7,423)	(1,019)	(10,748)
Non-controlling interests	195	112	-	-
	(304)	(7,311)	(1,019)	(10,748)

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

CONSOLIDATED

THOUSAND BAHT

	Shareholders' equity of the parent: Issued and paid-up share capital	Premium on common stocks	Capital reserve for share-based payment transactions	Surplus from changes in shareholding in subsidiaries and associate	Retained earnings: Appropriated-Legal reserve	Retained earnings: Unappropriated	Other components of the shareholders' equity: Other comprehensive income (loss): Translation of financial statements differences	Other non-current financial assets	Loss on re-measurement of defined benefit	Total other components of the shareholders' equity	Total equity holders of the parent	Non-controlling interests	Total shareholders' equity
Year 2025													
Beginning balances, January 1, 2025	78,700	127,930	34,621	199	8,500	1,012,104	(165)	246,362	(3,230)	242,967	1,505,021	30,937	1,535,958
Total comprehensive income (loss) for the period :-													
Profit (loss) for the period						(5,194)					(5,194)	975	(4,219)
Other comprehensive loss for the period							-	(1,589)	(640)	(2,229)	(2,229)	(863)	(3,092)
Total comprehensive income (loss) for the period						(5,194)	-	(1,589)	(640)	(2,229)	(7,423)	112	(7,311)
Ending balances, March 31, 2025	78,700	127,930	34,621	199	8,500	1,006,910	(165)	244,773	(3,870)	240,738	1,497,598	31,049	1,528,647
Year 2026													
Beginning balances, January 1, 2026	78,700	127,930	34,621	199	8,500	1,003,684	(165)	233,333	(8,553)	224,615	1,478,249	29,601	1,507,850
Total comprehensive income (loss) for the period :-													
Profit (loss) for the period						(2,668)					(2,668)	283	(2,385)
Other comprehensive income (loss) for the period							2	2,167	-	2,169	2,169	(88)	2,081
Total comprehensive income (loss) for the period						(2,668)	2	2,167	-	2,169	(499)	195	(304)
Ending balances, March 31, 2026	78,700	127,930	34,621	199	8,500	1,001,016	(163)	235,500	(8,553)	226,784	1,477,750	29,796	1,507,546

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

	Issued and paid-up share capital	Premium on common stocks	Capital reserve for share-based payment transactions	Retained earnings		Other components of the shareholders' equity			Total shareholders' equity
						Other comprehensive income (loss)			
				Appropriated Legal reserve	Unappropriated	Other non-current financial assets	Loss on re-measurement of defined benefit plans	Total other components of the shareholders' equity	
Year 2025									
Beginning balances, January 1, 2025	78,700	127,930	34,621	8,500	786,556	246,340	(2,134)	244,206	1,280,513
Total comprehensive loss for the period :-									
Loss for the period					(9,155)				(9,155)
Other comprehensive loss for the period						(1,593)	-	(1,593)	(1,593)
Total comprehensive loss for the period					(9,155)	(1,593)	-	(1,593)	(10,748)
Ending balances, March 31, 2025	78,700	127,930	34,621	8,500	777,401	244,747	(2,134)	242,613	1,269,765
Year 2026									
Beginning balances, January 1, 2026	78,700	127,930	34,621	8,500	768,815	233,328	(2,134)	231,194	1,249,760
Total comprehensive income (loss) for the period :-									
Loss for the period					(3,246)				(3,246)
Other comprehensive income for the period						2,227	-	2,227	2,227
Total comprehensive income (loss) for the period					(3,246)	2,227	-	2,227	(1,019)
Ending balances, March 31, 2026	78,700	127,930	34,621	8,500	765,569	235,555	(2,134)	233,421	1,248,741

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (1/2)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss for the periods	(2,385)	(4,219)	(3,246)	(9,155)
Adjustment to reconcile loss for the periods to cash provided from (used in) operation :				
Income tax revenues	(1,364)	(5,324)	(1,504)	(5,550)
Depreciation of plant and equipment	1,062	1,597	894	1,366
Depreciation of right-of-use assets	273	140	140	140
Loss on unused equipment	-	12	-	-
Dividend income from investments	(2,835)	(14,183)	(2,835)	(14,183)
Return on investments in Private Fund	(300)	-	-	-
Interest income	(51)	(271)	(7)	(165)
Finance cost	123	49	39	49
Unrealized (gain) loss from the fair value measuring of other current financial assets	(27)	(230)	5	(182)
Unrealized loss from the fair value measuring of other non-current financial assets	409	6,833	129	6,560
Gain on disposal Private Fund	-	(72)	-	(72)
Long-term employee benefits expenses	561	578	422	429
Share of profit from investments in associate	(1,429)	(4,349)	-	-
Share of loss from investments in joint venture	36	-	-	-
Loss from operation before changes in operating assets and liabilities items	(5,927)	(19,439)	(5,963)	(20,763)
(INCREASE) DECREASE IN OPERATING ASSETS ITEMS				
Trade accounts receivable	75,349	240,081	79,803	228,031
Other current receivables	(3,923)	(4,507)	(2,483)	(3,450)
Advertising-in-progress	(28,330)	(8,913)	(28,308)	(8,674)
Other current financial assets-investments in Open-end Fund	53,642	(58,904)	42,670	(55,800)
Other current assets	5,782	13,713	5,109	12,900
Other-non current assets	-	(18)	-	(18)

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (2/2)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
INCREASE (DECREASE) IN OPERATING LIABILITIES ITEMS				
Trade accounts payable	(83,319)	(197,834)	(72,955)	(191,168)
Other current payables	(22,542)	(43,360)	(11,120)	(37,953)
Other current provisions	3,840	-	-	-
Other current liabilities	(5,515)	(15,822)	(5,874)	(15,024)
Other non-current liabilities	(60)	-	(60)	-
Cash provided from (used in) operation	(11,003)	(95,003)	819	(91,919)
Interest expenses paid	(123)	(49)	(39)	(49)
Income tax expenses paid	(4,642)	(2,427)	(4,186)	(1,952)
Proceeds from income tax refund	404	-	-	-
NET CASH USED IN OPERATING ACTIVITIES	(15,364)	(97,479)	(3,406)	(93,920)
CASH FLOWS FROM INVESTING ACTIVITIES				
Increase in other current financial assets-fixed deposit at bank	(7,143)	(48)	-	-
Interest received	61	155	1	1
Purchase of investments in other non-current financial assets				
- Marketable securities	-	(29)	-	-
Purchase of investments in joint venture	(3,584)	-	(3,584)	-
Purchase of equipment	(167)	(579)	(123)	(572)
Dividend income from investments	2,835	14,183	2,835	14,183
Proceeds from return on other non-current financial assets-Private Fund	300	-	-	-
Proceeds from reducing of other non-current financial assets				
- Private Fund	-	50,424	-	50,424
NET CASH PROVIDED FROM (USED IN) INVESTING ACTIVITIES	(7,698)	64,106	(871)	64,036
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of lease liabilities	(305)	(114)	(125)	(114)
NET CASH USED IN FINANCING ACTIVITIES	(305)	(114)	(125)	(114)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(23,367)	(33,487)	(4,402)	(29,998)
CASH AND CASH EQUIVALENTS AS AT JANUARY 1,	45,205	56,388	16,356	38,242
CASH AND CASH EQUIVALENTS AS AT MARCH 31,	21,838	22,901	11,954	8,244
ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS :				
NON-CASH FLOWS ITEMS COMPRISE :				
Transferred withholding tax over one year to non-current assets	75	215	-	-
Gain (loss) from the fair value measuring of other non-current				
financial assets - Marketable securities	2,599	(1,974)	2,783	(1,992)
Increase investments in associate due to translation of				
financial statements differences on exchange rate	2	-	-	-
Increase in equipment from asset payable				
Increase in equipment from asset payables	4	-	-	-
Loss on re-measurement of defined benefit plans	-	(1,891)	-	-

Notes to the interim financial statements form an integral part of these statements.

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

NOTES TO THE INTERIM FINANCIAL STATEMENTS

MARCH 31, 2026

1. GENERAL INFORMATION

1.1 Legal status	A juristic person established under Thai law and listed on the Stock Exchange of Thailand.
1.2 Company location	465/1-467 Sri Ayudhya Road, Kwaeng Thungphayathai, Khet Ratchathewi, Bangkok, Thailand.
1.3 Type of business	(1) Advertising agent or broker, and in production and advertising related services. (2) Investing in its associate, subsidiaries and joint venture which carry on business according to Notes 8, 9 and 10 to the interim financial statements, respectively.

2. BASIS FOR PREPARATION OF INTERIM FINANCIAL STATEMENTS

2.1 The interim consolidated and the separate financial statements are prepared on a condensed basis in accordance with Thai Accounting Standards No.34 Interim Financial Reporting issued by the Federation of Accounting Professions and the Notification of the Office of the Securities and Exchange Commission, except the financial statements of MEDIA INTELLIGENCE (MYANMAR) LIMITED, a subsidiary of Media Intelligence Group Co., Ltd., an associate of the Company is prepared in accordance with the Accounting Standards of REPUBLIC OF THE UNION OF MYANMAR. In preparation of interim consolidated financial statements, they are adjusted to be under the same accounting policy as parent company. These interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2025.

2.2 These interim financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

2.3 These interim consolidated financial statements included the interim financial statements of Far East Fame Line DDB Public Company Limited and its subsidiaries and its equity in associate and joint venture as follows:

SUBSIDIARIES

COMPANIES	% HOLDING		ESTABLISHED IN
	March 31, 2026	December 31, 2025	
SPRINGBOARD PLUS COMPANY LIMITED	99.99	99.99	THAILAND
INTEGRATED COMMUNICATION COMPANY LIMITED	40.00	40.00	THAILAND

The Company has included the financial statements of INTEGRATED COMMUNICATION COMPANY LIMITED to prepare the consolidated financial statements because of the Company has power and control over such company.

PARTICULARS	% HOLDING		ESTABLISHED IN
	March 31, 2026	December 31, 2025	
ASSOCIATE			
ASSOCIATE DIRECTLY HELD BY THE COMPANY			
MEDIA INTELLIGENCE GROUP COMPANY LIMITED	30.00	30.00	THAILAND
SUBSIDIARIES HELD BY MEDIA INTELLIGENCE GROUP COMPANY LIMITED			
MEDIA INSIGHT COMPANY LIMITED	99.99	99.99	THAILAND
MIM (THAILAND) COMPANY LIMITED	60.00	60.00	THAILAND
I-DAC (BANGKOK) COMPANY LIMITED	60.00	60.00	THAILAND
MEDIA INTELLIGENCE (MYANMAR) LIMITED	60.00	60.00	REPUBLIC OF THE UNION MYANMAR
JOINT VENTURE HELD BY MEDIA INTELLIGENCE GROUP COMPANY LIMITED			
JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”	25.00	-	THAILAND
JOINT VENTURE			
JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”	8.00	-	THAILAND

2.4 Inter-company balances and significant transactions of the Company and its subsidiaries have been eliminated from the interim consolidated financial statements.

2.5 Accounting standards that became effective in the current accounting period

The Group has adopted the revised financial reporting standards which are effective for fiscal years beginning on or after January 1, 2026. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the financial statements of the Company and the Group.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and methods of computation used in these interim financial statements are consistent with those applied in the financial statements for the year ended December 31, 2025.

4. CASH AND CASH EQUIVALENTS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Cash	99	16	87	3
Cash at bank	13,865	30,196	11,853	16,340
Short term fixed deposit	7,874	14,993	14	13
Cash and cash equivalents	21,838	45,205	11,954	16,356

5. TRADE ACCOUNTS RECEIVABLE

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
<u>Trade accounts receivable of related parties</u>				
Current	59,410	133,992	53,156	127,854
Overdue within 3 months	12,465	2,912	11,369	3,391
Overdue 3 to 6 months	-	-	1,605	-
Total	71,875	136,904	66,130	131,245
<u>Trade accounts receivable of other companies</u>				
Current	16,208	28,708	12,490	27,137
Overdue within 3 months	4,995	2,815	475	561
Total	21,203	31,523	12,965	27,653
Total trade accounts receivable	93,078	168,427	79,095	158,898

6. OTHER CURRENT FINANCIAL ASSETS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Investments in Open-end Fund-Debt securities	107,992	15,464	86,200	-
Add Purchased during the periods	31,400	326,079	31,400	262,900
Less Sold during the periods	(84,653)	(233,551)	(73,700)	(176,700)
Total cost	54,739	107,992	43,900	86,200
Add Allowance for investments adjustment	327	689	64	439
Investments in Open-end Fund-fair value	55,066	108,681	43,964	86,639

Investments in Open-end Fund are measured at fair value through profit or loss. Gain on investments in Open-end Fund incurred during the period were duly presented in the statements of income as follows:

THOUSAND BAHT

PARTICULARS FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Unrealized gain (loss) on investments in Open-end Fund	27	230	(5)	182
Realized gain on disposal of investments in Open-end Fund	289	173	262	70
Gain on investments in Open-end Fund	316	403	257	252

7. OTHER NON - CURRENT FINANCIAL ASSETS

7.1 Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value		Dividends for the three-month periods	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
Related Companies						
1. Saha Pathana Inter-Holding Plc.	0.24	0.24	13,590	13,590	-	-
2. I.C.C. International Plc.	0.29	0.29	6,127	6,127	-	-
3. Saha Pathanapibul Plc.	1.03	1.03	138,878	138,878	-	-
4. Boutique New City Plc.	0.60	0.60	1,710	1,710	-	-
5. Sun Vending Technology Plc.*	0.30	0.30	3,375	3,375	-	-
Total cost			163,680	163,680	-	-
Less Allowance for loss on capital decrease*			(1,266)	(1,266)		
Add Allowance for measuring of marketable securities			156,172	153,618		
Marketable securities - fair value			318,586	316,032		
Other Companies						
1. The Siam Cement Plc.			387	387	-	-
2. SCG Packaging Plc.			14	14	-	-
3. Nation Group (Thailand) Plc.			4,072	4,072	-	-
4. Super Turtle Plc.			52	52	-	-
5. The One Enterprise Plc.			2,125	2,125	-	-
Total cost			6,650	6,650	-	-
Less Allowance for measuring of marketable securities			(5,164)	(5,393)		
Marketable securities - fair value			1,486	1,257		
Total Marketable securities - fair value (Separate financial statements)			320,072	317,289	-	-
Subsidiary invested in						
Related Company						
Saha Pathanapibul Plc.	0.02	0.02	4,230	4,230	-	-
Add (less) Allowance for measuring of marketable securities			(171)	13		
Marketable securities - fair value			4,059	4,243		
Total Marketable securities - fair value (Consolidated)			324,131	321,532	-	-

THOUSAND BAHT

RELATED COMPANIES	TYPE OF BUSINESS	RELATIONSHIP	ISSUED AND PAID - UP SHARE CAPITAL	
			March 31, 2026	December 31, 2025
1. Saha Pathana Inter-Holding Plc.	Commerce	Shareholders / co - directors	857,895	857,895
2. I.C.C. International Plc.	Fashion	Shareholders / co - directors	500,000	500,000
3. Saha Pathanapibul Plc.	Commerce	Shareholders / co - directors	330,000	330,000
4. Boutique New City Plc.	Fashion	Co - shareholders	120,000	120,000
5. Sun Vending Technology Plc.	Commerce	Shareholders / co - directors	700,000	700,000

In 2025, the Subsidiary has invested in Saha Pathanapibul Public Company Limited amount of shares 500 (cost value of Baht 57.40 per share) amount of Baht 28,698.57.

In 2025, the Company received dividend of shares from I.C.C. International Public Company Limited amount of shares 391,570 (cost value of Baht 1 per share) amount of Baht 391,570.00 and Saha Pathana Inter-Holding Public Company Limited amount of shares 693,870 (cost value of Baht 1 per share) amount of Baht 693,870.00.

7.2 Private Fund

THOUSAND BAHT

PARTICULARS	Investment Value		Return on investments in Private Fund for the three-month periods	
	March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
1. BBL Asset Management Co., Ltd.	190,000	190,000	-	-
2. Kasikorn Asset Management Co., Ltd.	300,000	300,000	-	-
3. Kiatnakin Phatra Asset Management Co., Ltd.	40,551	40,551	-	-
Total cost	530,551	530,551		
Add Allowance for measuring of Private Fund	6,424	6,553		
Private Fund - fair value (Separate financial statements)	536,975	537,104	-	-
Subsidiary invested in				
Kasikorn Asset Management Co., Ltd.	10,000	10,000	300	-
Add (less) Allowance for measuring of Private Fund	(68)	212		
Private Fund - fair value (Subsidiary)	9,932	10,212		
Private Fund - fair value (Consolidated)	546,907	547,316	300	-

In 2025, the Company has disposed of investments in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 50,423,861.53 by recording the reversal allowance for unrealized gain on fair value measuring amount of Baht 351,876.49 and recognizing gain on disposal amount of Baht 71,985.04 in the statements of income.

7.3 Non - Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value		Dividends for the three-month periods	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
Other long-term investments						
1. Thai Samsung Electronics Co., Ltd.	0.08	0.08	1,000	1,000	2,835	14,183
2. Raja Uchino Co., Ltd.	1.50	1.50	1,533	1,533	-	-
3. Treasure Hill Co., Ltd.	1.00	1.00	2,000	2,000	-	-
4. Advantage Footwear Co., Ltd.	0.38	0.38	*1,388	*1,388	-	-
5. Sahapat Properties Co., Ltd.	2.50	2.50	500	500	-	-
6. K. Commercial & Construction Co., Ltd.	2.00	2.00	1,000	1,000	-	-
7. First United Industry Co., Ltd.	1.00	1.00	400	400	-	-
8. Waseda Education (Thailand) Co., Ltd.	5.37	5.37	2,455	2,455	-	-
9. Thanara Co., Ltd.	1.67	1.67	1,500	1,500	-	-
10. Dairy Thai Co., Ltd.	3.04	3.04	*5,850	*5,850	-	-
11. United Utility Co., Ltd.	5.71	5.71	20,000	20,000	-	-
12. Nutrition House Co., Ltd.	0.03	0.03	12	12	-	-
13. P A Capital Co., Ltd.	0.02	0.02	3	3	-	-
Total cost			37,641	37,641	2,835	14,183
Less Allowance for loss on capital decrease			*(4,847)	*(4,847)		
Non - marketable securities - book value			32,794	32,794		
Add Allowance for investments adjustment			141,562	141,562		
Total non - marketable securities - fair value			174,356	174,356		
Gold Bars 99.99%			2,240	2,240		
Total non - marketable securities (Consolidated and Separate financial statements)			176,596	176,596		

In 2025, the Company has invested in Waseda Education (Thailand) Co., Ltd., amount of shares 19,644 (cost value of Baht 100 per share) amount of Baht 1,964,400.00.

8. INVESTMENTS IN ASSOCIATE

THOUSAND BAHT

CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	% Holding		Equity Method		Cost Method	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Media Intelligence Group Co., Ltd.	30	30	218,058	216,627	6,001	6,001

THOUSAND BAHT

COMPANY	TYPE OF BUSINESS	ISSUED AND PAID - UP SHARE CAPITAL		DIVIDENDS FOR THE THREE-MONTH PERIODS	
		March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
Media Intelligence Group Co., Ltd.	Agency or broker advertising	20,000	20,000	-	-

The share of profit from investments for using the equity method which are recorded on the consolidated statements of income for the three-month periods ended March 31, 2026 and 2025, as follows:

THOUSAND BAHT

SHARE OF PROFIT FROM INVESTMENTS FOR USING THE EQUITY METHOD FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED	
	2026	2025
Media Intelligence Group Co., Ltd.	1,429	4,349

Summarized financial information of associate

Financial information of the associate is summarized, as follow:

MILLION BAHT

COMPANY	Total assets		Total liabilities		Profit for the three-month periods	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
Media Intelligence Group Co., Ltd.	1,953.47	2,191.26	1,205.05	1,444.40	4.76	14.50

9. INVESTMENTS IN SUBSIDIARIES

THOUSAND BAHT

PARTICULARS	% Holding		THE SEPARATE FINANCIAL STATEMENTS (Cost Method)	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
SPRINGBOARD PLUS COMPANY LIMITED	99.99	99.99	3,385	3,385
INTEGRATED COMMUNICATION COMPANY	40.00*	40.00*	1,400	1,400
Total cost			4,785	4,785
Less Allowance for impairment in subsidiary			(3,385)	(3,385)
Total Investments in Subsidiaries - net			1,400	1,400

* The Company has power more than one half of the total voting rights or power to govern the financial and operating policies of subsidiary.

THOUSAND BAHT

COMPANIES	TYPE OF BUSINESS	ISSUED AND PAID - UP SHARE CAPITAL		DIVIDENDS FOR THE THREE-MONTH PERIODS	
		March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025
SPRINGBOARD PLUS COMPANY LIMITED	Advertising Agency	6,511	6,511	-	-
INTEGRATED COMMUNICATION COMPANY LIMITED	Public Relation	3,500	3,500	-	-
Total				-	-

10. INVESTMENTS IN JOINT VENTURE

THOUSAND BAHT

JOINT VENTURE	March 31, 2026		
	% Holding	CONSOLIDATED (Equity Method)	THE SEPARATE FINANCIAL STATEMENTS (Cost Method)
JOINT VENTURE OF THE MOVIE "CONFESSION OF THE SHAMAN"	8	3,548	3,584

In February 2026, the Company has invested in the JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”, amount of Baht 3,584,000, a totally of investments amount of Baht 44,800,000, representing an 8 percent. The purpose of the investment was to produce the film.

THOUSAND BAHT

JOINT VENTURE	TYPE OF BUSINESS	March 31, 2026	
		ISSUED AND PAID - UP SHARE CAPITAL	DIVIDENDS FOR THE THREE-MONTH PERIOD
JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”	Film production	44,800	-

The share of loss from investments for using the equity method which is recorded on the consolidated statements of income for the three-month period ended March 31, 2026, as follows:

THOUSAND BAHT

SHARE OF LOSS FROM INVESTMENTS FOR USING THE EQUITY METHOD FOR THE THREE-MONTH PERIOD ENDED MARCH 31,	CONSOLIDATED
JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”	36

The financial statements of joint venture which is applied for recording the investments in joint venture by the equity method in the interim consolidated financial statements as at March 31, 2026, included recording by the equity method on the consolidated statements of income for the three-month period ended March 31, 2026, based on information prepared by management which is not audited by the auditor.

Summarized financial information of joint venture

Financial information of the joint venture is summarized, as follow:

MILLION BAHT

JOINT VENTURE	March 31, 2026		
	Total assets	Total liabilities	Loss for the three-month period
JOINT VENTURE OF THE MOVIE “CONFESSION OF THE SHAMAN”	44.84	0.49	0.45

11. PROPERTY, PLANT AND EQUIPMENT

THOUSAND BAHT

PARTICULARS	CONSOLIDATED	THE SEPARATE FINANCIAL STATEMENTS
Cost		
Beginning balances as at January 1, 2026	291,541	277,837
Increase during the periods	171	123
Ending balances as at March 31, 2026	291,712	277,960
Accumulated depreciation		
Beginning balances as at January 1, 2026	(110,231)	(98,304)
Depreciation for the periods	(1,062)	(894)
Ending balances as at March 31, 2026	(111,293)	(99,198)
Net book value		
As at December 31, 2025	181,310	179,533
As at March 31, 2026	180,419	178,762

12. RIGHT-OF-USE ASSETS

The net book value of right-of-use assets related to motor vehicles for the periods of 3-7 years are presented as follows:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED	THE SEPARATE FINANCIAL STATEMENTS
Cost		
Beginning balances as at January 1, 2026	8,574	3,045
Increase during the periods	-	-
Ending balances as at March 31, 2026	8,574	3,045
Accumulated depreciation		
Beginning balances as at January 1, 2026	(1,804)	(1,551)
Depreciation for the periods	(273)	(140)
Ending balances as at March 31, 2026	(2,077)	(1,691)
Net book value		
As at December 31, 2025	6,770	1,494
As at March 31, 2026	6,497	1,354

13. LEASE LIABILITIES

The net book value of lease liabilities are presented as follows:

THOUSAND BAHT

PARTICULARS	March 31, 2026	
	CONSOLIDATED	THE SEPARATE FINANCIAL STATEMENTS
Beginning balances	8,591	2,087
Less Payments for the periods - Principal	(305)	(125)
- Interest expenses	(123)	(39)
- Input tax	(3)	(3)
Ending balances	8,160	1,920
Less Deferred interest expenses	(1,443)	(226)
Deferred input tax	(30)	(30)
Total	6,687	1,664
Less Current portion of lease liabilities	(1,282)	(527)
Lease liabilities-net	5,405	1,137

The lease liabilities arise from the vehicle lease agreement. It is due for monthly payment. Which will be completed by 2027-2029 and 2032.

The portion of financial lease liabilities due within one year has been shown under current liabilities.

14. INCOME TAX

Corporate income taxes of the Company and subsidiaries for the three-month periods ended March 31, 2026 and 2025 were calculated from accounting profit or loss and adjusted with other revenues and some expenses which are exempted from income tax, such as dividend income, or being disallowable expenses in income taxes computation purposes.

The corporate income taxes of the Company and subsidiaries are calculated at the rate of 20 percent.

Income tax revenues recognized in statements of income consist:

THOUSAND BAHT

PARTICULARS FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
The corporate income tax for the periods	219	557	-	-
Deferred taxes from temporary differences and reversal temporary differences	(1,583)	(5,881)	(1,504)	(5,550)
Income tax revenues	(1,364)	(5,324)	(1,504)	(5,550)

As at March 31, 2026 and December 31, 2025, the deferred tax assets arose from the following temporary differences:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED	
	March 31, 2026	December 31, 2025
Accumulated temporary differences in the statements of income		
Allowance for measuring of other current financial assets	(263)	(250)
Allowance for measuring of marketable securities - Private Fund	68	(212)
Unused tax losses	2,346	2,346
Provisions for employee benefits	4,050	3,925
Total	6,201	5,809
Temporary differences in the statements of comprehensive income - recognized in other components of the shareholders' equity		
Allowance for measuring of marketable securities	171	(13)
Loss on re-measurement of defined benefit plans	3,947	3,947
Total	10,319	9,743
Deferred tax assets	2,064	1,949

As at March 31, 2026 and December 31, 2025, the deferred tax liabilities arose from the following temporary differences:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2026	December 31, 2025
Accumulated temporary differences in the statements of income		
Allowance for measuring of other current financial assets	(64)	(439)
Allowance for loss on capital decrease in marketable securities	1,266	1,266
Allowance for measuring of marketable securities - Private Fund	(6,424)	(6,553)
Allowance for loss on capital decrease in non-marketable securities	4,847	4,847
Allowance for impairment in non-marketable securities	1,875	1,875
Unused tax losses	6,597	-
Provisions for employee benefits	21,320	20,898
Total	29,417	21,894
Temporary differences in the statements of comprehensive income		
- recognized in other components of the shareholders' equity		
Allowance for measuring of marketable securities	(151,008)	(148,225)
Allowance for measuring of non-marketable securities	(143,437)	(143,437)
Loss on re-measurement of defined benefit plans	2,668	2,668
Total	(262,360)	(267,100)
Deferred tax liabilities	(52,472)	(53,420)

15. PROVISIONS FOR EMPLOYEE BENEFITS

THOUSAND BAHT

PARTICULARS	March 31, 2026	
	CONSOLIDATED	THE SEPARATE FINANCIAL STATEMENTS
Defined benefit obligation		
Beginning balances	31,567	23,566
Add Current service cost	368	272
Interest cost	193	150
Ending balances	32,128	23,988
Less Current provisions for employee benefits	(3,773)	(2,111)
Non - current provisions for employee benefits	28,355	21,877

16. DIVIDEND PAYMENT AND DIRECTORS' REMUNERATION

On April 24, 2025, the resolutions of the Company's Ordinary General Shareholders' Meeting No.31 for the year 2025, approved to pay dividend from the Company's operations for the year 2024 to the shareholders of 7,870,000 shares at Baht 12.00 per share the amount of Baht 94.44 million. The dividend payment to the shareholders was made on May 22, 2025 and approved a resolution to pay directors' remuneration at the maximum of Baht 10 million per year.

17. FINANCIAL INFORMATION BY SEGMENT

The Group has operated only as a domestic advertising agency, therefore, there is no presentation of operating segment.

18. TRANSACTIONS WITH RELATED PARTIES

The Company has certain business transactions with its related parties which are related through, directorship or shareholding or having shareholders or some co-directors. The effects of these transactions were reflected in the accompanying financial statements in normal business and general trading conditions.

RELATED PARTIES	RELATIONSHIP
Associate	See Note 8
Subsidiaries	See Note 9
Joint venture	See Note 10
Related companies	
1. Saha Pathana Inter-Holding Plc.	Shareholders / Co - directors
2. I.C.C. International Plc.	Shareholders / Co - directors
3. Saha Pathanapibul Plc.	Shareholders / Co - directors
4. Lion Corporation (Thailand) Limited	Co - directors
5. Boutique New City Plc.	Co - shareholders
6. Thai President Foods Plc.	Shareholders / Co - directors
7. Ruamissara Co., Ltd.	Co - directors
8. HAKUHODO DY MEDIA PARTNERS INC.	Shareholder in an associate of the Company
9. Future Marketing Communications Group Co., Ltd.	Shareholder in an associate of the Company
10. HAKUHODO (BANGKOK) CO., LTD.	Shareholder in an associate of the Company
11. President Bakery Plc.	Co - Major shareholders
12. Chailadadol Co., Ltd.	Co - directors
13. Data First Co., Ltd.	Co - directors
14. Chokwattana Co., Ltd.	Co - directors
15. Bangkok Athletic Co., Ltd.	Director is relative with director of the the Company
16. Munk Productions Co., Ltd.	Co - directors
17. Saha Lawson Co., Ltd.	Co - directors
18. Sun Vending Technology Plc.	Shareholders / Co - directors
19. Thai Wacoal Plc.	Co - directors
20. Chokchaipibul Co., Ltd.	Co - directors
21. Kewpie (Thailand) Co., Ltd	Co - directors

The significant transactions with related parties are as follows:

THOUSAND BAHT

Transactions in statements of financial position	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2026	December 31, 2025	March 31, 2026	December 31, 2025
Trade accounts receivable				
- Subsidiaries	-	-	1,948	1,676
- Related companies	71,875	136,904	64,182	129,569
Total	71,875	136,904	66,130	131,245
Other current receivables				
- Subsidiaries	-	-	19	21
- Associate	44	182	44	182
- Related companies	70	6,917	70	6,917
Total	114	7,099	133	7,120
Marketable securities-fair value				
- Related companies	322,645	320,275	318,586	316,032
Trade accounts payable				
- Associate	8,466	75,816	8,466	74,797
- Related companies	20,768	24,400	20,768	24,400
Total	29,234	100,216	29,234	99,197
Lease liabilities				
- Related companies	6,687	6,992	1,664	1,789
Other non-current liabilities				
- Subsidiaries	-	-	99	99
- Related companies	70	70	70	70
Total	70	70	169	169

THOUSAND BAHT

Transactions in statements of income for the three-month periods ended March 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Income from services and commissions				
- Subsidiaries	-	-	279	7
- Associate	44	252	44	252
- Related companies	93,122	68,974	74,945	58,048
Total	93,166	69,226	75,268	58,307

THOUSAND BAHT

Transactions in statements of income for the three-month periods ended March 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Other incomes				
- Subsidiaries	-	-	442	447
- Related companies	706	702	706	702
Total	706	702	1,148	1,149
Cost of services and commissions				
- Subsidiaries	-	-	-	200
- Associate	133	193	133	193
- Related companies	18,025	4,015	18,025	4,015
Total	18,158	4,208	18,158	4,408
Service and administrative expenses				
- Related companies	27	115	-	-
Finance cost				
- Related companies	123	49	39	49

19. COMMITMENT AND CONTINGENT LIABILITIES

19.1 As at March 31, 2026, the Group has contingent liabilities in relation to letters of guarantee issued by commercial banks amounting to approximately amount of Baht 2.48 million. The Group pledged their 3 months and 12 months time deposit as collateral for the letter of guarantee.

19.2 As at March 31, 2026, the Company had overdraft facilities amount of Baht 10 million guaranteed by one director of the Company and person related to such director and the Group has letter of guarantee from commercial banks amount of Baht 12 million guaranteed by 3 months and 12 months time deposit.

19.3 As at March 31, 2026, the Company had outstanding forward contract line from a commercial bank of USD 200,000 from the total of USD 200,000 or equivalent.

20. LITIGATION

On July 14, 2025, the Company was sued as the second defendant by another company for breach of contract regarding services rendered. The Company is requested to pay amount of Baht 4,821,266 with interest at the rate of 5% per annum of the principal from the lawsuit date until completion of payment. The court has completed the evidence hearing, and the judgment on May 28, 2026.

21. EVENTS AFTER THE REPORTING PERIOD

On April 29, 2026, the Company's Ordinary General Shareholders' Meeting No.32 for the year 2026 was held and approved a resolution to pay dividend for the Company's operations for the year 2025, to the shareholders of 7,870,000 shares at Baht 8.50 per share, amount Baht 66.89 million. The dividend payment date is fixed on May 26, 2026 and approved a resolution to pay directors' remuneration at the maximum of Baht 10 million per year. Furthermore, the meeting resolved to change the Company name from Far East Fame Line DDB Public Company Limited to Far East Fame Line Public Company Limited, and registered the name change with the Ministry of Commerce.

22. FINANCIAL STATEMENTS APPROVAL

These interim financial statements were authorized for issuing by the Company's authorized directors on May 13, 2026.