

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED

AND SEPARATE FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

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 September 30, 2025, the related consolidated statements of income, comprehensive income for the three-month and nine-month periods, changes in shareholders' equity and cash flows for the nine-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 periods. 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

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2025

| | | THOUSAND BAHT | | | |
|--|-------|--------------------|-------------------|-----------------------------------|-------------------|
| | | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | | As at | As at | As at | As at |
| | | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| | | Unaudited | Audited | Unaudited | Audited |
| ASSETS | Notes | Reviewed | | Reviewed | |
| Current Assets | | | | | |
| Cash and cash equivalents | 4 | 33,401 | 56,388 | 11,246 | 38,242 |
| Trade accounts receivable | 5 | 147,320 | 310,884 | 117,806 | 277,863 |
| Other current receivables | | | | | |
| Accrued incomes | | 5,044 | 5,669 | 5,044 | 5,658 |
| Prepaid expenses | | 4,180 | 1,644 | 3,446 | 1,289 |
| Other receivables | | 4,836 | 1,285 | 4,816 | 1,196 |
| Total other current receivables | | 14,060 | 8,598 | 13,306 | 8,143 |
| Advertising-in-progress | | 7,037 | 7,606 | 6,247 | 6,954 |
| Current tax assets | | 3,765 | 215 | 3,727 | - |
| Other current financial assets | | | | | |
| Fixed deposit at bank | | 7,603 | 50,503 | 240 | 30,240 |
| Investments in Open-end Fund | 6 | 90,496 | 15,642 | 71,535 | - |
| Investments in GSB Lottery | | 1,000 | 1,000 | - | - |
| Total other current financial assets | | 99,099 | 67,145 | 71,775 | 30,240 |
| Other current assets | | 9,727 | 17,515 | 7,154 | 15,284 |
| Total Current Assets | | 314,409 | 468,351 | 231,261 | 376,726 |
| Non-Current Assets | | | | | |
| Fixed deposit with obligations | | 12,000 | 12,000 | 8,000 | 8,000 |
| Other non-current financial assets | | | | | |
| Marketable securities | 7.1 | 329,523 | 327,547 | 325,261 | 323,277 |
| Private Fund | 7.2 | 549,413 | 613,118 | 539,258 | 603,055 |
| Non-marketable securities | 7.3 | 183,822 | 183,822 | 183,822 | 183,822 |
| Total other non-current financial assets | | 1,062,758 | 1,124,487 | 1,048,341 | 1,110,154 |
| Investments in associate | 8 | 210,522 | 208,400 | 6,001 | 6,001 |
| Investments in subsidiaries | 9 | - | - | 1,400 | 1,400 |
| Property, plant and equipment | 10 | 182,414 | 184,006 | 180,643 | 182,017 |
| Right-of-use assets | 11 | 7,046 | 2,054 | 1,634 | 2,054 |
| Deferred tax assets | 13 | 2,448 | 1,654 | - | - |
| Refundable withholding tax | | 8,314 | 11,719 | 7,695 | 11,315 |
| Other non-current assets | | 1,079 | 1,079 | 148 | 148 |
| Total Non-Current Assets | | 1,486,581 | 1,545,399 | 1,253,862 | 1,321,089 |
| TOTAL ASSETS | | 1,800,990 | 2,013,750 | 1,485,123 | 1,697,815 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

| THOUSAND BAHT | | | | | |
|---|--|--------------------|-------------------|-----------------------------------|-------------------|
| | | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | | As at | As at | As at | As at |
| | | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| | | Unaudited | Audited | Unaudited | Audited |
| Notes | | Reviewed | | Reviewed | |
| LIABILITIES AND SHAREHOLDERS' EQUITY | | | | | |
| Current Liabilities | | | | | |
| | Trade accounts payable | 169,161 | 277,276 | 131,486 | 241,814 |
| | Other current payables | | | | |
| | Accrued expenses | 2,980 | 2,921 | 2,448 | 2,158 |
| | Accrued directors' remuneration and bonus | 11,700 | 63,400 | 6,000 | 53,000 |
| | Other payables | 29,930 | 15,883 | 25,252 | 10,546 |
| | Total other current payables | 44,610 | 82,204 | 33,700 | 65,704 |
| | Current portion of lease liabilities | 1,234 | 473 | 505 | 473 |
| | Accrued corporate income taxes | 120 | 8,146 | - | 7,878 |
| | Other current provisions | 751 | - | - | - |
| | Other current liabilities | 9,547 | 20,277 | 7,551 | 18,150 |
| | Total Current Liabilities | 225,423 | 388,376 | 173,242 | 334,019 |
| Non-Current Liabilities | | | | | |
| | Lease liabilities-net of current portion | 6,058 | 1,789 | 1,407 | 1,789 |
| | Deferred tax liabilities | 57,194 | 57,450 | 57,194 | 57,450 |
| | Non-current provisions for employee benefits | 31,563 | 29,843 | 23,711 | 23,611 |
| | Other non-current liabilities | 334 | 334 | 433 | 433 |
| | Total Non-Current Liabilities | 95,149 | 89,416 | 82,745 | 83,283 |
| | TOTAL LIABILITIES | 320,572 | 477,792 | 255,987 | 417,302 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

THOUSAND BAHT

| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|--|-----------------------|-------------------|-----------------------------------|-------------------|
| | As at | As at | As at | As at |
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| | 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 | 963,039 | 1,012,104 | 734,460 | 786,556 |
| Other components of the shareholders' equity | 239,043 | 242,967 | 244,925 | 244,206 |
| Total Shareholders' Equity of Parent Company | 1,452,032 | 1,505,021 | 1,229,136 | 1,280,513 |
| Non-controlling interests | 28,386 | 30,937 | - | - |
| Total Shareholders' Equity | 1,480,418 | 1,535,958 | 1,229,136 | 1,280,513 |
| TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY | 1,800,990 | 2,013,750 | 1,485,123 | 1,697,815 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF INCOME

FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | Note | THOUSAND BAHT (Except earnings per share presented in Baht) | | | |
|---|------|---|---------------|-----------------------------------|---------------|
| | | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | | 2025 | 2024 | 2025 | 2024 |
| Revenues from rendering of services and commissions | | 159,635 | 191,813 | 122,339 | 135,067 |
| Cost of services and commissions | | (112,277) | (116,232) | (83,818) | (70,987) |
| Gross profit | | 47,358 | 75,581 | 38,521 | 64,080 |
| Dividend income and return on investments in | | | | | |
| Private Fund | | 15,020 | 28 | 15,020 | 28 |
| Other incomes | | 1,897 | 1,450 | 2,221 | 1,732 |
| Profit before expenses | | 64,275 | 77,059 | 55,762 | 65,840 |
| Services and administrative expenses | | (33,311) | (37,662) | (28,150) | (31,864) |
| Unrealized gain (loss) on fair value measuring of | | | | | |
| financial assets - Open-end Fund and Private Fund | | (1,530) | 4,792 | (1,828) | 4,379 |
| Profit from operating activities | | 29,434 | 44,189 | 25,784 | 38,355 |
| Finance cost | | (112) | (54) | (44) | (54) |
| Share of profit from investments in associate | | 8,298 | 2,293 | - | - |
| Profit before income tax | | 37,620 | 46,428 | 25,740 | 38,301 |
| Income tax expenses | 13 | (5,854) | (8,805) | (5,126) | (7,670) |
| Profit for the periods | | 31,766 | 37,623 | 20,614 | 30,631 |
| Profit attributable to | | | | | |
| Equity holders of the parent | | 29,627 | 34,768 | 20,614 | 30,631 |
| Non-controlling interests | | 2,139 | 2,855 | - | - |
| | | 31,766 | 37,623 | 20,614 | 30,631 |
| Earnings per share to equity holders of the parent | | | | | |
| Basic earnings per share (Baht) | | 3.77 | 4.42 | 2.62 | 3.90 |
| Issued and paid-up common stocks | | 7,870,000 | 7,870,000 | 7,870,000 | 7,870,000 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | THOUSAND BAHT | | | |
|---|---------------|---------|-----------------------------------|---------|
| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | 2025 | 2024 | 2025 | 2024 |
| Profit for the periods | 31,766 | 37,623 | 20,614 | 30,631 |
| Other comprehensive income (loss) : | | | | |
| Item that may be reclassified subsequently to profit or loss : | | | | |
| Translation of financial statement differences of associate | - | (4) | - | - |
| Items that not reclassified subsequently to profit or loss : | | | | |
| Loss from the fair value measuring of other | | | | |
| non-current financial assets-marketable securities | (2,873) | (7,293) | (2,837) | (7,256) |
| Components of income tax | 574 | 1,459 | 568 | 1,452 |
| Loss from the fair value measuring of other | | | | |
| non-current financial assets-marketable | | | | |
| securities-net of tax | (2,299) | (5,834) | (2,269) | (5,804) |
| Loss on re-measurement of defined benefit plans of | | | | |
| associate-net of tax | (4,220) | - | - | - |
| Total other comprehensive loss for the periods | (6,519) | (5,838) | (2,269) | (5,804) |
| Total comprehensive income for the periods | 25,247 | 31,785 | 18,345 | 24,827 |
| Total comprehensive income attributable to | | | | |
| Equity holders of the parent | 23,126 | 28,948 | 18,345 | 24,827 |
| Non-controlling interests | 2,121 | 2,837 | - | - |
| | 25,247 | 31,785 | 18,345 | 24,827 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF INCOME

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | Notes | THOUSAND BAHT (Except earnings per share presented in Baht) | | | |
|---|------------|---|----------------|-----------------------------------|----------------|
| | | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | | 2025 | 2024 | 2025 | 2024 |
| Revenues from rendering of services and commissions | | 419,981 | 540,355 | 307,443 | 412,002 |
| Cost of services and commissions | | (322,505) | (362,920) | (233,430) | (263,756) |
| Gross profit | | 97,476 | 177,435 | 74,013 | 148,246 |
| Dividend income and return on investments in | | | | | |
| Private Fund | 7, 8 and 9 | 37,023 | 28,156 | 53,665 | 43,700 |
| Other incomes | | 6,268 | 4,562 | 7,131 | 5,312 |
| Profit before expenses | | 140,767 | 210,153 | 134,809 | 197,258 |
| Services and administrative expenses | | (104,215) | (109,914) | (89,595) | (94,350) |
| Unrealized gain (loss) on fair value measuring of | | | | | |
| financial assets - Open-end Fund and Private Fund | | (1,252) | 7,443 | (1,526) | 7,113 |
| Profit from operating activities | | 35,300 | 107,682 | 43,688 | 110,021 |
| Finance cost | | (208) | (153) | (140) | (153) |
| Share of profit from investments in associate | 8 | 18,343 | 15,824 | - | - |
| Profit before income tax | | 53,435 | 123,353 | 43,548 | 109,868 |
| Income tax expenses | 13 | (2,925) | (17,205) | (1,204) | (14,472) |
| Profit for the periods | | 50,510 | 106,148 | 42,344 | 95,396 |
| Profit attributable to | | | | | |
| Equity holders of the parent | | 45,375 | 99,692 | 42,344 | 95,396 |
| Non-controlling interests | | 5,135 | 6,456 | - | - |
| | | 50,510 | 106,148 | 42,344 | 95,396 |
| Earnings per share to equity holders of the parent | | | | | |
| Basic earnings per share (Baht) | | 5.77 | 12.67 | 5.38 | 12.12 |
| Issued and paid-up common stocks | | 7,870,000 | 7,870,000 | 7,870,000 | 7,870,000 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | THOUSAND BAHT | | | |
|--|----------------|-----------------|-----------------------------------|-----------------|
| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | 2025 | 2024 | 2025 | 2024 |
| Profit for the periods | 50,510 | 106,148 | 42,344 | 95,396 |
| Other comprehensive income (loss) : | | | | |
| Item that may be reclassified subsequently to profit or loss : | | | | |
| Translation of financial statement differences of associate | (1) | (45) | - | - |
| Items that not reclassified subsequently to profit or loss : | | | | |
| Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities | 862 | (23,057) | 899 | (22,940) |
| Components of income tax | (173) | 4,611 | (180) | 4,588 |
| Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities-net of tax | 689 | (18,446) | 719 | (18,352) |
| Gain (loss) on re-measurement of defined benefit plans | (1,172) | 2,312 | - | 2,312 |
| Components of income tax | 234 | (462) | - | (462) |
| Gain (loss) on re-measurement of defined benefit plans -net of tax | (938) | 1,850 | - | 1,850 |
| Gain (loss) on re-measurement of defined benefit plans of associate-net of tax | (4,220) | 85 | - | - |
| Total other comprehensive income (loss) for the periods | (4,470) | (16,556) | 719 | (16,502) |
| Total comprehensive income for the periods | 46,040 | 89,592 | 43,063 | 78,894 |
| Total comprehensive income attributable to | | | | |
| Equity holders of the parent | 41,451 | 83,192 | 43,063 | 78,894 |
| Non-controlling interests | 4,589 | 6,400 | - | - |
| | 46,040 | 89,592 | 43,063 | 78,894 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
 STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
 FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025
 CONSOLIDATED

THOUSAND BAHT

| Notes | Shareholders' equity of the parent | | | | | | | | | | Non-controlling interests | Total shareholders' equity | |
|---|------------------------------------|--------------------------|--|--|-----------------------------|----------------|---|------------------------------------|---|--|---------------------------|----------------------------|------------------------------------|
| | 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 | | Other components of the shareholders' equity | | | | | | Total equity holders of the parent |
| | | | | | Appropriated- Legal reserve | Unappropriated | Other comprehensive income (loss) | | | Total other components of the shareholders' equity | | | |
| | | | | | | | Translation of financial statements differences | Other non-current financial assets | Loss on re-measurement of defined benefit plans | | | | |
| Year 2024 | | | | | | | | | | | | | |
| Beginning balances, January 1, 2024 | 78,700 | 127,930 | 34,621 | 199 | 8,500 | 937,302 | (142) | 276,272 | (5,165) | 270,965 | 1,458,217 | 28,878 | 1,487,095 |
| Total comprehensive income (loss) for the period :- | | | | | | | | | | | | | |
| Profit for the period | | | | | | 99,692 | | | | | 99,692 | 6,456 | 106,148 |
| Other comprehensive income (loss) for the period | | | | | | | (45) | (18,390) | 1,935 | (16,500) | (16,500) | (56) | (16,556) |
| Total comprehensive income (loss) for the period | | | | | | 99,692 | (45) | (18,390) | 1,935 | (16,500) | 83,192 | 6,400 | 89,592 |
| Dividend payment | | | | | | (66,895) | | | | | (66,895) | | (66,895) |
| Subsidiary's dividend paid to non-controlling interests | | | | | | | | | | | | (6,300) | (6,300) |
| Ending balances, September 30, 2024 | 78,700 | 127,930 | 34,621 | 199 | 8,500 | 970,099 | (187) | 257,882 | (3,230) | 254,465 | 1,474,514 | 28,978 | 1,503,492 |
| 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 for the period | | | | | | 45,375 | | | | | 45,375 | 5,135 | 50,510 |
| Other comprehensive income (loss) for the period | | | | | | | (1) | 707 | (4,630) | (3,924) | (3,924) | (546) | (4,470) |
| Total comprehensive income (loss) for the period | | | | | | 45,375 | (1) | 707 | (4,630) | (3,924) | 41,451 | 4,589 | 46,040 |
| Dividend payment | | | | | | (94,440) | | | | | (94,440) | | (94,440) |
| Subsidiary's dividend paid to non-controlling interests | | | | | | | | | | | | (7,140) | (7,140) |
| Ending balances, September 30, 2025 | 78,700 | 127,930 | 34,621 | 199 | 8,500 | 963,039 | (166) | 247,069 | (7,860) | 239,043 | 1,452,032 | 28,386 | 1,480,418 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
 STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
 FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025
 THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

| Notes | 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 |
|------------------|---|--------------------------|--|-------------------|----------------|--|--------------------------------------|-----------------------------|----------------------------|
| | | | | Appropriated | Unappropriated | Other comprehensive income (loss) | | Total other components | |
| | | | | Legal reserve | | Other non-current financial assets | Loss on re- of defined benefit plans | of the shareholders' equity | |
| Year 2024 | | | | | | | | | |
| | 78,700 | 127,930 | 34,621 | 8,500 | 724,672 | 276,194 | (3,984) | 272,210 | 1,246,633 |
| | Total comprehensive income (loss) for the period :- | | | | | | | | |
| | Profit for the period | | | | 95,396 | | | | 95,396 |
| | Other comprehensive income (loss) for the period | | | | | (18,352) | 1,850 | (16,502) | (16,502) |
| | Total comprehensive income (loss) for the period | | | | 95,396 | (18,352) | 1,850 | (16,502) | 78,894 |
| 15 | Dividend payment | | | | (66,895) | | | | (66,895) |
| | 78,700 | 127,930 | 34,621 | 8,500 | 753,173 | 257,842 | (2,134) | 255,708 | 1,258,632 |
| Year 2025 | | | | | | | | | |
| | 78,700 | 127,930 | 34,621 | 8,500 | 786,556 | 246,340 | (2,134) | 244,206 | 1,280,513 |
| | Total comprehensive income for the period :- | | | | | | | | |
| | Profit for the period | | | | 42,344 | | | | 42,344 |
| | Other comprehensive income for the period | | | | | 719 | - | 719 | 719 |
| | Total comprehensive income for the period | | | | 42,344 | 719 | - | 719 | 43,063 |
| 15 | Dividend payment | | | | (94,440) | | | | (94,440) |
| | 78,700 | 127,930 | 34,621 | 8,500 | 734,460 | 247,059 | (2,134) | 244,925 | 1,229,136 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CASH FLOWS (1/3)
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | THOUSAND BAHT | | | |
|--|---------------|----------|--------------------------------------|----------|
| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | 2025 | 2024 | 2025 | 2024 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Profit for the periods | 50,510 | 106,148 | 42,344 | 95,396 |
| Adjustment to reconcile profit for the periods to cash provided from (used in) operation : | | | | |
| Income tax expenses | 2,925 | 17,205 | 1,204 | 14,472 |
| Depreciation of plant and equipment | 4,193 | 6,616 | 3,693 | 5,893 |
| Depreciation of right-of-use assets | 537 | 407 | 420 | 407 |
| Loss on unused equipment | 21 | - | - | - |
| (Gain) loss on disposal equipment | (1) | 146 | (1) | 146 |
| Gain on disposal Private Fund | (250) | (76) | (250) | (76) |
| Dividend income from investments in associate | - | - | (12,000) | (11,400) |
| Dividend income from investments in subsidiaries | - | - | (4,760) | (4,200) |
| Dividend income from investments | (22,023) | (22,156) | (21,905) | (22,100) |
| Return on investments in Private Fund | (15,000) | (6,000) | (15,000) | (6,000) |
| Interest income | (600) | (637) | (282) | (229) |
| Finance cost | 208 | 153 | 140 | 153 |
| Unrealized gain from the fair value measuring of other current financial assets | (317) | (96) | (135) | - |
| Unrealized gain (loss) from the fair value measuring of other non-current financial assets | 1,569 | (7,347) | 1,661 | (7,113) |
| Long-term employee benefits expenses | 1,735 | 1,803 | 1,287 | 1,438 |
| Share of profit from investments in associate | (18,343) | (15,824) | - | - |
| Profit (loss) from operation before changes in operating assets and liabilities items | 5,164 | 80,342 | (3,584) | 66,787 |
| (INCREASE) DECREASE IN OPERATING ASSETS ITEMS | | | | |
| Trade accounts receivable | 163,564 | 71,856 | 160,057 | 75,704 |
| Other current receivables | (3,580) | 5,920 | (3,214) | 6,551 |
| Advertising-in-progress | 569 | 1,486 | 707 | 1,809 |
| Other current financial assets - investments in Open-end Fund | (74,537) | (23,084) | (71,400) | - |
| Other current assets | 7,788 | 3,102 | 8,130 | 2,563 |
| Other non-current assets | - | (170) | - | (2) |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CASH FLOWS (2/3)
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | THOUSAND BAHT | | | |
|---|-----------------|-----------------|--------------------------------------|-----------------|
| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | 2025 | 2024 | 2025 | 2024 |
| INCREASE (DECREASE) IN OPERATING LIABILITIES ITEMS | | | | |
| Trade accounts payable | (108,115) | (2,117) | (110,328) | (16,032) |
| Other current payables | (38,004) | 1,927 | (32,004) | 2,200 |
| Other current provisions | 751 | - | - | - |
| Other current liabilities | (10,730) | (5,041) | (10,599) | (4,536) |
| Long-term employee benefits paid | (1,187) | (1,370) | (1,187) | (1,370) |
| Other non-current liabilities | - | 10 | - | 10 |
| Cash provided from (used in) operation | (58,317) | 132,861 | (63,422) | 133,684 |
| Interest expenses paid | (148) | (153) | (140) | (153) |
| Income tax expenses paid | (15,705) | (12,059) | (13,245) | (9,130) |
| Proceeds from income tax refund | 3,620 | 1,365 | 3,620 | - |
| NET CASH PROVIDED FROM (USED IN) OPERATING ACTIVITIES | (70,550) | 122,014 | (73,187) | 124,401 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Decrease in other current financial assets - fixed deposit at bank | 42,900 | 8,918 | 30,000 | - |
| Increase in other current financial assets - GSB Lottery | - | (1,000) | - | - |
| Interest received | 682 | 707 | 297 | 216 |
| Decrease bank deposits with obligation | - | 2,000 | - | 2,000 |
| Advance payment for purchase of investments in other non-current financial assets | | | | |
| - Non-marketable securities | (1,964) | - | (1,964) | - |
| Purchase of investments in other non-current financial assets | | | | |
| - Marketable securities | (1,114) | (33,640) | (1,085) | (32,643) |
| - Private Fund | - | (91,551) | - | (91,551) |
| Proceeds from return on other non-current financial assets | | | | |
| - Private Fund | 15,000 | 6,000 | 15,000 | 6,000 |
| Proceeds from reducing of investments in other non-current financial assets | | | | |
| - Private Fund | 62,386 | 41,655 | 62,386 | 41,655 |
| Dividend income from investments in associate | 12,000 | 11,400 | 12,000 | 11,400 |
| Dividend income from investments in subsidiaries | - | - | 4,760 | 4,200 |
| Dividend income from investments | 22,023 | 22,156 | 21,905 | 22,100 |
| Purchase of plant and equipment | (2,393) | (4,912) | (2,319) | (4,731) |
| Proceeds from disposal of equipment | 1 | 191 | 1 | 191 |
| NET CASH PROVIDED FROM (USED IN) INVESTING ACTIVITIES | 149,521 | (38,076) | 140,981 | (41,163) |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (3/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

| | THOUSAND BAHT | | | |
|---|---------------|----------|-----------------------------------|----------|
| | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
| | 2025 | 2024 | 2025 | 2024 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of lease liabilities | (378) | (357) | (350) | (357) |
| Subsidiary's dividend paid to non-controlling interests | (7,140) | (6,300) | - | - |
| Dividend payments | (94,440) | (66,895) | (94,440) | (66,895) |
| NET CASH USED IN FINANCING ACTIVITIES | (101,958) | (73,552) | (94,790) | (67,252) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (22,987) | 10,386 | (26,996) | 15,986 |
| CASH AND CASH EQUIVALENTS AS AT JANUARY 1, | 56,388 | 64,403 | 38,242 | 39,086 |
| CASH AND CASH EQUIVALENTS AS AT SEPTEMBER 30, | 33,401 | 74,789 | 11,246 | 55,072 |
| ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS : | | | | |
| NON-CASH FLOWS ITEMS COMPRISE : | | | | |
| Transferred withholding tax over one year to non-current assets | 215 | 4,024 | - | 3,620 |
| Gain (loss) from the fair value measuring of other non-current financial assets - Marketable securities | 862 | (23,057) | 899 | (22,940) |
| Decrease investments in associate due to translation of financial statements differences on exchange rate | (1) | (45) | - | - |
| Increase (decrease) in investments in associate from re-measurement of defined benefit plans | (4,220) | 85 | - | - |
| Increase in equipment from asset payables | 229 | 58 | - | - |
| Increase in right-of-use assets from lease liabilities | 5,529 | 655 | - | 655 |
| Transferred lease liabilities to other current payables | 181 | - | - | - |
| Gain (loss) on re-measurement of defined benefit plans | (1,172) | 2,312 | - | 2,312 |

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

NOTES TO THE INTERIM FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

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 and subsidiaries which carry on business according to Notes 8 and 9 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, 2024.
- 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 as follows:

SUBSIDIARIES

| COMPANIES | % HOLDING | | ESTABLISHED |
|--|--------------------|-------------------|-------------|
| | September 30, 2025 | December 31, 2024 | IN |
| 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.

ASSOCIATE

| COMPANIES | % HOLDING | | ESTABLISHED |
|--|--------------------|-------------------|-------------------------------------|
| | September 30, 2025 | December 31, 2024 | IN |
| <u>ASSOCIATE DIRECTLY HELD BY THE COMPANY</u> | | | |
| MEDIA INTELLIGENCE GROUP COMPANY LIMITED | 30.00 | 30.00 | THAILAND |
| <u>SUBSIDIARIES HELD BY MEDIA INTELLIGENCE</u> | | | |
| <u>GROUP COMPANY LIMITED</u> | | | |
| 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 |

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, 2025. 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, 2024.

4. CASH AND CASH EQUIVALENTS

THOUSAND BAHT

| PARTICULARS | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|---------------------------|-----------------------|----------------------|--------------------------------------|----------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| Cash | 86 | 45 | 59 | 34 |
| Cash at bank | 19,324 | 49,400 | 11,175 | 38,200 |
| Short term fixed deposit | 13,991 | 6,943 | 12 | 8 |
| Cash and cash equivalents | 33,401 | 56,388 | 11,246 | 38,242 |

5. TRADE ACCOUNTS RECEIVABLE

THOUSAND BAHT

| PARTICULARS | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|---|-----------------------|----------------------|--------------------------------------|----------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| <u>Trade accounts receivable of related parties</u> | | | | |
| Current | 116,058 | 266,794 | 108,825 | 252,460 |
| Overdue within 3 months | 2,331 | 1,420 | 2,307 | 883 |
| Total | 118,389 | 268,214 | 111,132 | 253,343 |
| <u>Trade accounts receivable of other companies</u> | | | | |
| Current | 22,610 | 23,390 | 4,018 | 19,779 |
| Overdue within 3 months | 6,321 | 19,198 | 2,656 | 4,741 |
| Overdue 3 to 6 months | -- | 82 | -- | -- |
| Total | 28,931 | 42,670 | 6,674 | 24,520 |
| Total trade accounts receivable | 147,320 | 310,884 | 117,806 | 277,863 |

6. OTHER CURRENT FINANCIAL ASSETS

THOUSAND BAHT

| PARTICULARS | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|--|-----------------------|----------------------|--------------------------------------|----------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| Investments in Open-end Fund-Debt | | | | |
| Securities | 15,464 | 309 | -- | -- |
| <u>Add</u> Purchased during the periods | 297,079 | 48,000 | 246,900 | -- |
| <u>Less</u> Sold during the periods | (222,375) | (32,845) | (175,500) | -- |
| Total cost | 90,168 | 15,464 | 71,400 | -- |
| <u>Add</u> Allowance for investment adjustment | 328 | 178 | 135 | -- |
| Investments in Open-end Fund-fair value | 90,496 | 15,642 | 71,535 | -- |

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

THOUSAND BAHT

| PARTICULARS FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|--|--------------|------|--------------------------------------|------|
| | 2025 | 2024 | 2025 | 2024 |
| Unrealized gain on investments in Open-end Fund | 317 | 96 | 135 | -- |
| Realized gain on disposal of investments in Open-end Fund | 578 | 84 | 441 | -- |
| Gain on investments in Open-end Fund | 895 | 180 | 576 | -- |

In 2024, the subsidiary has invested in Government Savings Bank Lottery (1 year) amount of Baht 1,000,000.00.

7. OTHER NON - CURRENT FINANCIAL ASSETS

7.1 Marketable securities

THOUSAND BAHT

| PARTICULARS | % Holding | | Investment Value | | Dividends for the nine-month periods | |
|--|--------------------|-------------------|--------------------|-------------------|--------------------------------------|--------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 | September 30, 2025 | September 30, 2024 |
| Related Companies | | | | | | |
| 1. Saha Pathana Inter-Holding Plc. | 0.24 | 0.24 | 13,590 | 12,896 | 972 | 833 |
| 2. I.C.C. International Plc. | 0.29 | 0.29 | 6,127 | 5,736 | 1,059 | 1,180 |
| 3. Saha Pathanapibul Plc. | 1.03 | 1.03 | 138,878 | 138,878 | 5,422 | 4,744 |
| 4. Boutique New City Plc. | 0.60 | 0.60 | 1,710 | 1,710 | 14 | -- |
| 5. Sun Vending Technology Plc.* | 0.30 | 0.30 | 3,375 | 3,375 | 95 | 74 |
| Total cost | | | 163,680 | 162,595 | 7,562 | 6,831 |
| <u>Less</u> Allowance for loss on capital decrease* | | | (1,266) | (1,266) | | |
| <u>Add</u> Allowance for measuring of marketable securities | | | 161,401 | 160,155 | | |
| Marketable securities - fair value | | | 323,815 | 321,484 | | |
| Other Companies | | | | | | |
| 1. The Siam Cement Plc. | | | 387 | 387 | 15 | 18 |
| 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 | 35 | 53 |
| Total cost | | | 6,650 | 6,650 | | |
| <u>Less</u> Allowance for measuring of marketable securities | | | (5,204) | (4,857) | | |
| Marketable securities - fair value | | | 1,446 | 1,793 | | |
| Total Marketable securities - fair value | | | | | | |
| (Separate financial statements) | | | 325,261 | 323,277 | 7,612 | 6,902 |
| Subsidiary invested in | | | | | | |
| Related Company | | | | | | |
| Saha Pathanapibul Plc. | 0.02 | 0.02 | 4,230 | 4,201 | 118 | 56 |
| <u>Add</u> Allowance for measuring of marketable securities | | | 32 | 69 | | |
| Marketable securities - fair value | | | 4,262 | 4,270 | | |
| Total Marketable securities - fair value (Consolidated) | | | 329,523 | 327,547 | 7,730 | 6,958 |

| RELATED COMPANIES | TYPE OF BUSINESS | RELATIONSHIP | ISSUED AND PAID - UP SHARE CAPITAL | |
|------------------------------------|------------------|-------------------------------|------------------------------------|-------------------|
| | | | September 30, 2025 | December 31, 2024 |
| 1. Saha Pathana Inter-Holding Plc. | Commerce | Shareholders / co - directors | 857,895 | 571,933 |
| 2. I.C.C. International Plc. | Fashion | Shareholders / co - directors | 500,000 | 365,000 |
| 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 January 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 May 2025, the Company received dividend of shares from Saha Pathanapibul Public Company Limited amount of shares 693,870 (cost value of Baht 1 per share) amount of Baht 693,870.00 and 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.

In 2024, the Company has invested in Saha Pathanapibul Public Company Limited amount of shares 519,300 (cost value of Baht 62.44 per share) amount of Baht 32,427,583.82 and the subsidiary has invested in Saha Pathanapibul Public Company Limited amount of shares 33,300 (cost value of Baht 59.13 per share) amount of Baht 1,968,897.15.

In 2024, the Company received dividend of shares from I.C.C. International Public Company Limited amount of shares 215,701 (cost value of Baht 1 per share) amount of Baht 215,701.00.

7.2 Private Fund

THOUSAND BAHT

| PARTICULARS | Investment Value | | Return on investments in Private Fund for the nine-month periods | |
|--|--------------------|-------------------|--|--------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | September 30, 2024 |
| 1. BBL Asset Management Co., Ltd. | 190,000 | 190,000 | 6,000 | -- |
| 2. Kasikorn Asset Management Co., Ltd. | 300,000 | 300,000 | 9,000 | 6,000 |
| 3. Kiatnakin Phatra Asset Management Co., Ltd. | 40,551 | 102,132 | -- | -- |
| Total cost | 530,551 | 592,132 | | |
| <u>Add</u> Allowance for measuring of Private Fund | 8,707 | 10,923 | | |
| Private Fund - fair value (Separate financial statements) | 539,258 | 603,055 | 15,000 | 6,000 |
| <u>Subsidiary invested in</u> | | | | |
| Kasikorn Asset Management Co., Ltd. | 10,000 | 10,000 | -- | -- |
| <u>Add</u> Allowance for measuring of Private Fund | 155 | 63 | | |
| Private Fund - fair value | 10,155 | 10,063 | | |
| Private Fund - fair value (Consolidated) | 549,413 | 613,118 | 15,000 | 6,000 |

In Quarter 1/2025, 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 clearing 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.

In Quarter 2/2025, the Company has disposed of investments in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 11,961,793.25 by recording the clearing allowance for unrealized gain on fair value measuring amount of Baht 202,392.24 and recognizing gain on disposal amount of Baht 178,270.99 in the statements of income.

In 2024, the Company has invested in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 131,551,067.38 and the Company has disposed of investments amount of Baht 41,654,836.18 by recording the clearing allowance for unrealized loss on fair value measuring amount of Baht 420,843.25 and recognizing gain on disposal amount of Baht 75,679.43 in the statements of income.

7.3 Non - Marketable securities

THOUSAND BAHT

| PARTICULARS | % Holding | | Investment Value | | Dividends for the nine-month periods | |
|---|-----------|----------|------------------|----------|---|-----------|
| | September | December | September | December | September | September |
| | 30, 2025 | 31, 2024 | 30, 2025 | 31, 2024 | 30, 2025 | 30, 2024 |
| <u>Other long-term investments</u> | | | | | | |
| 1. Thai Samsung Electronics Co., Ltd. | 0.08 | 0.08 | 1,000 | 1,000 | 14,183 | 15,173 |
| 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 | 25 | 25 |
| 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 | 20 | -- |
| 8. Waseda Education (Thailand) Co., Ltd. | 4.91 | 4.91 | 491 | 491 | -- | -- |
| 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 | 65 | -- |
| 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 | | | 35,677 | 35,677 | 14,293 | 15,198 |
| <u>Less</u> Allowance for loss on capital decrease | | | *(4,847) | *(4,847) | | |
| Non - marketable securities - book value | | | 30,830 | 30,830 | | |
| <u>Add</u> Allowance for investments adjustment | | | 150,752 | 150,752 | | |
| Total non - marketable securities - fair value | | | 181,582 | 181,582 | | |
| Gold Bars 99.99% | | | 2,240 | 2,240 | | |
| Total non - marketable securities | | | | | | |
| (Consolidated and Separate financial statements) | | | 183,822 | 183,822 | | |

8. INVESTMENTS IN ASSOCIATE

THOUSAND BAHT

| CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS | % Holding | | Equity Method | | Cost Method | |
|--|-----------|----------|---------------|----------|-------------|----------|
| | September | December | September | December | September | December |
| | 30, 2025 | 31, 2024 | 30, 2025 | 31, 2024 | 30, 2025 | 31, 2024 |
| Media Intelligence Group Co., Ltd. | 30 | 30 | 210,522 | 208,400 | 6,001 | 6,001 |

THOUSAND BAHT

| COMPANY | TYPE OF BUSINESS | ISSUED AND PAID - UP SHARE CAPITAL | | DIVIDENDS FOR THE NINE-MONTH PERIODS | |
|---------------------------------------|------------------------------|---------------------------------------|----------|---|-----------|
| | | September | December | September | September |
| | | 30, 2025 | 31, 2024 | 30, 2025 | 30, 2024 |
| Media Intelligence Group Co., Ltd. | Agency or broker advertising | 20,000 | 20,000 | 12,000 | 11,400 |

The share of profit from investments for using the equity method which are recorded on the consolidated statements of income for the nine-month periods ended September 30, 2025 and 2024, as follows:

THOUSAND BAHT

| SHARE OF PROFIT FROM INVESTMENTS FOR USING THE EQUITY METHOD FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, | CONSOLIDATED | |
|--|--------------|--------|
| | 2025 | 2024 |
| Media Intelligence Group Co., Ltd. | 18,343 | 15,824 |

Summarized financial information of associate

Financial information of the associate is summarized, as follow:

MILLION BAHT

| COMPANY | Total assets | | Total liabilities | | Profit for the nine-month periods | |
|------------------------------------|--------------|----------|-------------------|----------|--------------------------------------|-----------|
| | September | December | September | December | September | September |
| | 30, 2025 | 31, 2024 | 30, 2025 | 31, 2024 | 30, 2025 | 30, 2024 |
| Media Intelligence Group Co., Ltd. | 2,055.31 | 2,322.34 | 1,331.01 | 1,605.83 | 61.14 | 52.74 |

9. INVESTMENTS IN SUBSIDIARIES

THOUSAND BAHT

| PARTICULARS | % Holding | | THE SEPARATE FINANCIAL STATEMENTS (Cost Method) | |
|---|---------------|--------------|---|--------------|
| | September 30, | December 31, | September 30, | December 31, |
| | 2025 | 2024 | 2025 | 2024 |
| SPRINGBOARD PLUS COMPANY LIMITED | 99.99 | 99.99 | 3,385 | 3,385 |
| INTEGRATED COMMUNICATION COMPANY LIMITED | 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 NINE-MONTH PERIODS | |
|---|---------------------|---------------------------------------|----------|---|-----------|
| | | September | December | September | September |
| | | 30, 2025 | 31, 2024 | 30, 2025 | 30, 2024 |
| SPRINGBOARD PLUS COMPANY LIMITED | Advertising Agency | 6,511 | 6,511 | -- | -- |
| INTEGRATED COMMUNICATION COMPANY LIMITED | Public Relation | 3,500 | 3,500 | 4,760 | 4,200 |
| Total | | | | 4,760 | 4,200 |

10. PROPERTY, PLANT AND EQUIPMENT

THOUSAND BAHT

| PARTICULARS | CONSOLIDATED | THE SEPARATE FINANCIAL STATEMENTS |
|--|--------------|--------------------------------------|
| Cost | | |
| Beginning balances as at January 1, 2025 | 289,578 | 276,301 |
| Increase during the periods | 2,622 | 2,319 |
| Disposal/unused | (135) | (82) |
| Ending balances as at September 30, 2025 | 292,065 | 278,538 |
| Accumulated depreciation | | |
| Beginning balances as at January 1, 2025 | (105,572) | (94,284) |
| Depreciation for the periods | (4,193) | (3,693) |
| Disposal/unused | 114 | 82 |
| Ending balances as at September 30, 2025 | (109,651) | (97,895) |
| Net book value | | |
| As at December 31, 2024 | 184,006 | 182,017 |
| As at September 30, 2025 | 182,414 | 180,643 |

11. 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, 2025 | 3,045 | 3,045 |
| Increase during the period | 5,529 | -- |
| Ending balances as at September 30, 2025 | 8,574 | 3,045 |
| Accumulated depreciation | | |
| Beginning balances as at January 1, 2025 | (991) | (991) |
| Depreciation for the period | (537) | (420) |
| Ending balances as at September 30, 2025 | (1,528) | (1,411) |
| Net book value | | |
| As at December 31, 2024 | 2,054 | 2,054 |
| As at September 30, 2025 | 7,046 | 1,634 |

12. LEASE LIABILITIES

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

THOUSAND BAHT

| PARTICULARS | September 30, 2025 | |
|---|--------------------|---|
| | CONSOLIDATED | THE SEPARATE FINANCIAL STATEMENTS |
| Beginning balances | 2,755 | 2,755 |
| <u>Add</u> Increase for the period - Principal | 5,529 | -- |
| - Deferred interest expenses | 1,456 | -- |
| <u>Less</u> Payments for the period - Principal | (378) | (350) |
| - Interest expenses | (148) | (140) |
| - Input tax | (10) | (10) |
| <u>Less</u> Transferred to other current payables | (181) | -- |
| Ending balances | 9,023 | 2,255 |
| <u>Less</u> Deferred interest expenses | (1,694) | (306) |
| Deferred input tax | (37) | (37) |
| Total | 7,292 | 1,912 |
| <u>Less</u> Current portion of lease liabilities | (1,234) | (505) |
| Lease liabilities-net | 6,058 | 1,407 |

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.

13. INCOME TAX

Corporate income taxes of the Company and subsidiaries for the three-month and nine-month periods ended September 30, 2025 and 2024 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 expenses recognized in statements of income consist:

THOUSAND BAHT

| PARTICULARS FOR THE PERIODS ENDED SEPTEMBER 30, | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|---|--------------|---------------|--------------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| <u>THREE-MONTH</u> | | | | |
| The corporate income tax for the periods | 2,514 | 7,727 | 1,640 | 6,638 |
| Deferred taxes from temporary differences and reversal temporary differences | 3,340 | 1,078 | 3,486 | 1,032 |
| Income tax expenses | 5,854 | 8,805 | 5,126 | 7,670 |
| <u>NINE-MONTH</u> | | | | |
| The corporate income tax for the periods | 3,914 | 15,769 | 1,640 | 12,979 |
| Deferred taxes from temporary differences and reversal temporary differences | (989) | 1,436 | (436) | 1,493 |
| Income tax expenses | 2,925 | 17,205 | 1,204 | 14,472 |

As at September 30, 2025 and December 31, 2024, the deferred tax assets arose from the following temporary differences:

THOUSAND BAHT

| PARTICULARS | CONSOLIDATED | |
|---|-----------------------|----------------------|
| | September 30, 2025 | December 31, 2024 |
| Accumulated temporary differences in the statements of income | | |
| Allowance for measuring of other current financial assets | (193) | (178) |
| Allowance for measuring of marketable securities - Private Fund | (155) | (63) |
| Unused tax losses | 4,770 | 2,346 |
| Non-current provisions for employee benefits | 3,832 | 3,384 |
| Total | 8,254 | 5,489 |
| Temporary differences in the statements of comprehensive income - recognized in other components of the shareholders' equity | | |
| Allowance for measuring of marketable securities | (32) | (69) |
| Loss on re-measurement of defined benefit plans | 4,020 | 2,848 |
| Total | 12,242 | 8,268 |
| Deferred tax assets | 2,448 | 1,654 |

As at September 30, 2025 and December 31, 2024, the deferred tax liabilities arose from the following temporary differences:

| PARTICULARS | CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS | |
|---|---|----------------------|
| | September 30, 2025 | December 31, 2024 |
| Accumulated temporary differences in the statements of income | | |
| Allowance for measuring of other current financial assets | (135) | -- |
| Allowance for loss on capital decrease in marketable securities | 1,266 | 1,266 |
| Allowance for measuring of marketable securities - Private Fund | (8,707) | (10,923) |
| 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 |
| Non-current provisions for employee benefits | 21,043 | 20,943 |
| Total | 20,189 | 18,008 |
| Temporary differences in the statements of comprehensive income - recognized in other components of the shareholders' equity | | |
| Allowance for measuring of marketable securities | (156,197) | (155,298) |
| Allowance for measuring of non-marketable securities | (152,627) | (152,627) |
| Loss on re-measurement of defined benefit plans | 2,668 | 2,668 |
| Total | (285,967) | (287,249) |
| Deferred tax liabilities | (57,194) | (57,450) |

14. NON - CURRENT PROVISIONS FOR EMPLOYEE BENEFITS

THOUSAND BAHT

| PARTICULARS | September 30, 2025 | |
|---|--------------------|--------------------------------------|
| | CONSOLIDATED | THE SEPARATE FINANCIAL STATEMENTS |
| <u>Defined benefit obligation</u> | | |
| Beginning balances | 29,843 | 23,611 |
| <u>Add</u> Current service cost | 1,150 | 837 |
| Interest cost | 585 | 450 |
| <u>Add</u> Loss on re-measurement of defined benefit plans | 1,172 | -- |
| <u>Less</u> Benefit paid during the periods | (1,187) | (1,187) |
| Non - current provisions for employee benefits | 31,563 | 23,711 |

15. 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 was held and approved to pay dividend from the Company's operations for the year 2024, to the shareholders of 7,870,000 shares at Baht 12 per share, amount 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.

On April 25, 2024, the resolutions of the Company's Ordinary General Shareholders' Meeting No.30 for the year 2024 was held and approved to pay dividend from the Company's operations for the year 2023, to the shareholders of 7,870,000 shares at Baht 8.50 per share, amount Baht 66.89 million. The dividend payment to the shareholders was made on May 23, 2024 and approved a resolution to pay directors' remuneration at the maximum of Baht 7 million per year.

16. FINANCIAL INFORMATION BY SEGMENT

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

17. 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 |
| 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 | |
|---|-----------------------|----------------------|--------------------------------------|----------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2025 | December 31, 2024 |
| <u>Trade accounts receivable</u> | | | | |
| - Subsidiaries | -- | -- | 1,818 | 650 |
| - Related companies | 118,389 | 268,214 | 109,314 | 252,693 |
| Total | 118,389 | 268,214 | 111,132 | 253,343 |
| <u>Other current receivables</u> | | | | |
| - Subsidiaries | -- | -- | 43 | 17 |
| - Associate | 2,510 | 874 | 2,510 | 874 |
| - Related companies | 2,319 | 4,853 | 2,296 | 4,853 |
| Total | 4,829 | 5,727 | 4,849 | 5,744 |
| <u>Marketable securities-fair value</u> | | | | |
| - Related companies | 328,077 | 325,754 | 323,815 | 321,484 |
| <u>Trade accounts payable</u> | | | | |
| - Subsidiaries | -- | -- | 177 | -- |
| - Associate | 70,910 | 119,523 | 69,241 | 119,523 |
| - Related companies | 8,286 | 11,142 | 8,286 | 11,142 |
| Total | 79,196 | 130,665 | 77,704 | 130,665 |
| <u>Lease liabilities</u> | | | | |
| - Related company | 7,292 | 2,262 | 1,912 | 2,262 |
| <u>Other non-current liabilities</u> | | | | |
| - Subsidiaries | -- | -- | 99 | 99 |
| - Related companies | 70 | 70 | 70 | 70 |
| Total | 70 | 70 | 169 | 169 |

THOUSAND BAHT

| Transactions in statements of income for the nine-month periods ended September 30, | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|--|--------------|---------|--------------------------------------|---------|
| | 2025 | 2024 | 2025 | 2024 |
| <u>Revenues from services and commissions</u> | | | | |
| - Subsidiaries | -- | -- | 1,676 | 328 |
| - Associate | 2,861 | 1,864 | 2,861 | 1,864 |
| - Related companies | 321,805 | 373,859 | 273,069 | 325,319 |
| Total | 324,666 | 375,723 | 277,606 | 327,511 |

| Transactions in statements of income for the nine-month periods ended September 30, | CONSOLIDATED | | THE SEPARATE FINANCIAL STATEMENTS | |
|--|--------------|--------|--------------------------------------|--------|
| | 2025 | 2024 | 2025 | 2024 |
| <u>Other incomes</u> | | | | |
| - Subsidiaries | -- | -- | 1,329 | 1,315 |
| - Related companies | 2,138 | 2,108 | 2,138 | 2,108 |
| Total | 2,138 | 2,108 | 3,467 | 3,423 |
| <u>Dividend income</u> | | | | |
| - Subsidiaries | -- | -- | 4,760 | 4,200 |
| - Associate | -- | -- | 12,000 | 11,400 |
| - Related companies | 7,680 | 6,887 | 7,562 | 6,831 |
| Total | 7,680 | 6,887 | 24,322 | 22,431 |
| <u>Cost of services and commissions</u> | | | | |
| - Subsidiaries | -- | -- | 685 | 3,191 |
| - Associate | 4,620 | 3,610 | 1,955 | 3,610 |
| - Related companies | 23,475 | 32,559 | 23,475 | 30,926 |
| Total | 28,095 | 36,169 | 26,115 | 37,727 |
| <u>Service and administrative expenses</u> | | | | |
| - Related company | 254 | 393 | -- | 46 |
| <u>Finance cost</u> | | | | |
| - Related company | 208 | 153 | 140 | 153 |

18. COMMITMENT AND CONTINGENT LIABILITIES

18.1 As at September 30, 2025, the Group has contingent liabilities in relation to letters of guarantee issued by commercial banks amounting to approximately Baht 1.86 million. The Group pledged their 3 months and 12 months time deposit as collateral for the letter of guarantee.

18.2 As at September 30, 2025, the Company had overdraft facilities amount of Baht 10 million guaranteed by one director of the Company and related person, and letter of guarantee from commercial banks amount of Baht 8 million guaranteed by 3 months and 12 months time deposit.

18.3 As at September 30, 2025, the Company had outstanding forward contract line from a commercial bank of USD 200,000 from the total of USD 200,000 or equivalent.

19. RECLASSIFICATION OF ACCOUNTS

The Company has reclassification of accounts in the statements of financial position as at December 31, 2024, in order to be consistent with the statements of financial position as at September 30, 2025.

20. FINANCIAL STATEMENTS APPROVAL

These interim financial statements were authorized for issuing by the Company's authorized directors on November 12, 2025.