

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY

INTERIM FINANCIAL STATEMENTS

AND INDEPENDENT AUDITOR'S REPORT ON REVIEW OF

INTERIM FINANCIAL INFORMATION

FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

EXPRESSED IN THAI BAHT

Independent Auditor’s Report on Review of Interim Financial Information

To the Board of Directors and Shareholders of

Kingsmen C.M.T.I. Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of **Kingsmen C.M.T.I. Public Company Limited and its subsidiary** as at 31 March 2026, the related consolidated statements of comprehensive income, changes in shareholders’ equity and cash flows for the three-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of **Kingsmen C.M.T.I. Public Company Limited** for the same period (collectively “interim financial information”). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 Accounting Standard 34 *Interim Financial Reporting*.

NONGRAM LAOHAAREEDILOK
Certified Public Accountant
Registration No. 4334

AST Master Co., Ltd.
15 May 2026

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

		In Baht			
		Consolidated financial statements		Separate financial statements	
		31 March 2026	31 December 2025	31 March 2026	31 December 2025
<u>ASSETS</u>	<u>Notes</u>	<u>(Unaudited)</u>	<u>(Audited)</u>	<u>(Unaudited)</u>	<u>(Audited)</u>
CURRENT ASSETS					
Cash and cash equivalents	6	136,025,796	159,034,373	136,025,796	159,034,373
Trade and other current accounts receivable	7	118,976,576	127,443,083	118,976,576	127,443,083
Contract assets - current	8	111,030,617	79,031,442	111,030,617	79,031,442
Supplies and work in progress		5,099,499	4,697,402	5,099,499	4,697,402
Other current financial assets	9	40,906,117	40,828,826	40,906,117	40,828,826
Total current assets		<u>412,038,605</u>	<u>411,035,126</u>	<u>412,038,605</u>	<u>411,035,126</u>
NON-CURRENT ASSETS					
Fixed deposits pledged as collateral		47,409,000	47,409,000	47,409,000	47,409,000
Other non-current financial asset	10	-	-	-	-
Investments in subsidiary	11	-	-	-	-
Contract assets - non current	8	578,202	578,202	578,202	578,202
Investment properties	12	28,734,935	28,851,698	28,734,935	28,851,698
Land improvement, plant and equipment	13	75,197,812	74,216,221	75,197,812	74,216,221
Right-of-use assets	14	110,037,623	107,979,877	110,037,623	107,979,877
Intangible assets		223,932	252,376	223,932	252,376
Deferred tax assets	21	16,843,237	17,074,603	21,139,376	21,370,742
Income tax refundable		13,939,585	52,898,556	13,939,585	52,898,556
Deposits and guarantees		<u>2,683,503</u>	<u>1,812,741</u>	<u>2,683,503</u>	<u>1,812,741</u>
Total non-current assets		<u>295,647,829</u>	<u>331,073,274</u>	<u>299,943,968</u>	<u>335,369,413</u>
TOTAL ASSETS		<u><u>707,686,434</u></u>	<u><u>742,108,400</u></u>	<u><u>711,982,573</u></u>	<u><u>746,404,539</u></u>

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2026

		In Baht			
		Consolidated financial statements		Separate financial statements	
		31 March 2026	31 December 2025	31 March 2026	31 December 2025
<u>LIABILITIES AND SHAREHOLDERS' EQUITY</u>	Notes	(Unaudited)	(Audited)	(Unaudited)	(Audited)
CURRENT LIABILITIES					
Trade and other current accounts payable	16	158,404,889	215,818,831	158,404,889	215,818,831
Contract liabilities	8	25,006,365	10,224,217	25,006,365	10,224,217
Current portion of lease liabilities	17	2,334,765	1,515,534	2,334,765	1,515,534
Short-term provisions	18	19,211,601	19,782,903	19,211,601	19,782,903
Other current liabilities		2,630,775	1,455,962	2,630,775	1,455,962
Total current liabilities		<u>207,588,395</u>	<u>248,797,447</u>	<u>207,588,395</u>	<u>248,797,447</u>
NON-CURRENT LIABILITIES					
Lease liabilities	17	128,838,699	127,564,703	128,838,699	127,564,703
Non-current provisions for employee benefits	19	16,772,102	16,211,941	16,772,102	16,211,941
Long-term provisions	18	1,972,348	1,972,348	1,972,348	1,972,348
Total non-current liabilities		<u>147,583,149</u>	<u>145,748,992</u>	<u>147,583,149</u>	<u>145,748,992</u>
TOTAL LIABILITIES		<u>355,171,544</u>	<u>394,546,439</u>	<u>355,171,544</u>	<u>394,546,439</u>
SHAREHOLDERS' EQUITY					
Share capital					
Authorized shares of Baht 0.5 each					
545,169,606 ordinary shares		<u>272,584,803</u>	<u>272,584,803</u>	<u>272,584,803</u>	<u>272,584,803</u>
Issued and paid-up shares - shares of Baht 0.5 each					
505,208,400 ordinary shares		252,604,200	252,604,200	252,604,200	252,604,200
Premium on share capital		70,688,760	70,688,760	70,688,760	70,688,760
Retained earnings					
Appropriated for legal reserve		2,600,000	2,600,000	2,600,000	2,600,000
Unappropriated		26,204,123	21,251,194	30,918,069	25,965,140
Other components of equity		417,807	417,807	-	-
TOTAL SHAREHOLDERS' EQUITY		<u>352,514,890</u>	<u>347,561,961</u>	<u>356,811,029</u>	<u>351,858,100</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		<u>707,686,434</u>	<u>742,108,400</u>	<u>711,982,573</u>	<u>746,404,539</u>

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

		In Baht			
		Consolidated financial statements		Separate financial statements	
Notes	2026	2025	2026	2025	
Service income	22	209,813,535	235,637,033	209,813,535	235,637,033
Cost of services		<u>(171,187,535)</u>	<u>(189,606,927)</u>	<u>(171,187,535)</u>	<u>(189,606,927)</u>
Gross profit		38,626,000	46,030,106	38,626,000	46,030,106
Other income		<u>390,143</u>	<u>532,494</u>	<u>390,143</u>	<u>532,494</u>
Profit before expenses		<u>39,016,143</u>	<u>46,562,600</u>	<u>39,016,143</u>	<u>46,562,600</u>
Selling expenses		(4,980,261)	(5,710,347)	(4,980,261)	(5,710,347)
Administrative expenses		<u>(24,873,351)</u>	<u>(23,982,938)</u>	<u>(24,873,351)</u>	<u>(23,982,938)</u>
Total expenses		<u>(29,853,612)</u>	<u>(29,693,285)</u>	<u>(29,853,612)</u>	<u>(29,693,285)</u>
Profit from operating activities		9,162,531	16,869,315	9,162,531	16,869,315
Finance costs		(1,994,611)	(1,816,189)	(1,994,611)	(1,816,189)
(Loss) reversal of impairment for financial assets		<u>597,570</u>	<u>(1,372,718)</u>	<u>597,570</u>	<u>(1,372,718)</u>
Profit before tax		7,765,490	13,680,408	7,765,490	13,680,408
Tax expenses	21	<u>(2,812,561)</u>	<u>(2,770,932)</u>	<u>(2,812,561)</u>	<u>(2,770,932)</u>
Profit for the period		<u>4,952,929</u>	<u>10,909,476</u>	<u>4,952,929</u>	<u>10,909,476</u>
Other comprehensive income					
Other comprehensive income to be reclassified					
to profit or loss in subsequent period					
Currency differences on translating financial information		-	230,697	-	-
Other comprehensive income for the period		-	230,697	-	-
Total comprehensive income for the period		<u>4,952,929</u>	<u>11,140,173</u>	<u>4,952,929</u>	<u>10,909,476</u>
Profit attributable to for the period :					
Equity holders of the parent		<u>4,952,929</u>	<u>10,909,476</u>	<u>4,952,929</u>	<u>10,909,476</u>
Total comprehensive income attributable to :					
Equity holders of the parent		<u>4,952,929</u>	<u>11,140,173</u>	<u>4,952,929</u>	<u>10,909,476</u>
BASIC EARNINGS PER SHARE					
Profit attributable to equity holders of the parent	20	<u>0.01</u>	<u>0.02</u>	<u>0.01</u>	<u>0.02</u>
DILUTED EARNINGS PER SHARE					
Profit attributable to equity holders of the parent	20	<u>0.01</u>	<u>0.02</u>	<u>0.01</u>	<u>0.02</u>

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

	In Baht							
	Consolidated financial statements							
	Issued and paid - up share capital	Premium on share capital	Retained earnings(deficit)			Treasury shares	Other components of equity	Total
Appropriated for legal reserve			Reserve for treasury shares	Unappropriated	Exchange differences on translating financial statements			
Balance as at 1 January 2025	274,678,908	108,298,247	3,121,706	-	36,217,551	-	425,941	422,742,353
Increase in appropriated for legal reserve	-	-	577,628	-	(577,628)	-	-	-
Treasury shares	-	-	-	61,191,028	(61,191,028)	(61,191,028)	-	(61,191,028)
Profit for the period	-	-	-	-	10,909,476	-	-	10,909,476
Other comprehensive income for the period	-	-	-	-	-	-	230,697	230,697
Total comprehensive income for the period	-	-	-	-	10,909,476	-	230,697	11,140,173
Balance as at 31 March 2025	<u>274,678,908</u>	<u>108,298,247</u>	<u>3,699,334</u>	<u>61,191,028</u>	<u>(14,641,629)</u>	<u>(61,191,028)</u>	<u>656,638</u>	<u>372,691,498</u>
Balance as at 1 January 2026	252,604,200	70,688,760	2,600,000	-	21,251,194	-	417,807	347,561,961
Profit for the period	-	-	-	-	4,952,929	-	-	4,952,929
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	4,952,929	-	-	4,952,929
Balance as at 31 March 2026	<u>252,604,200</u>	<u>70,688,760</u>	<u>2,600,000</u>	<u>-</u>	<u>26,204,123</u>	<u>-</u>	<u>417,807</u>	<u>352,514,890</u>

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

	In Baht						
	Separate financial statements						
	Retained earnings(deficit)						
	Issued and paid - up share capital	Premium on share capital	Appropriated for legal reserve	Reserve for treasury shares	Unappropriated	Treasury shares	Total
Balance as at 1 January 2025	274,678,908	108,298,247	3,121,706	-	40,787,570	-	426,886,431
Increase in appropriated for legal reserve	-	-	577,628	-	(577,628)	-	-
Treasury shares	-	-	-	61,191,028	(61,191,028)	(61,191,028)	(61,191,028)
Profit for the period	-	-	-	-	10,909,476	-	10,909,476
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	10,909,476	-	10,909,476
Balance as at 31 March 2025	<u>274,678,908</u>	<u>108,298,247</u>	<u>3,699,334</u>	<u>61,191,028</u>	<u>(10,071,610)</u>	<u>(61,191,028)</u>	<u>376,604,879</u>
Balance as at 1 January 2026	252,604,200	70,688,760	2,600,000	-	25,965,140	-	351,858,100
Profit for the period	-	-	-	-	4,952,929	-	4,952,929
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	4,952,929	-	4,952,929
Balance as at 31 March 2026	<u>252,604,200</u>	<u>70,688,760</u>	<u>2,600,000</u>	<u>-</u>	<u>30,918,069</u>	<u>-</u>	<u>356,811,029</u>

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY

STATEMENT OF CASH FLOWS

FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

	In Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit for the period	4,952,929	10,909,476	4,952,929	10,909,476
Adjustments to reconcile profit to net cash used in operating activities				
Tax expenses	2,812,561	2,770,932	2,812,561	2,770,932
Loss of allowance for expected credit losses(reversal)	(597,570)	1,372,718	(597,570)	1,372,718
Interest expenses	1,994,611	1,816,189	1,994,611	1,816,189
Interest income	(17,540)	(35,365)	(17,540)	(35,365)
Depreciation and amortization	3,272,693	3,641,838	3,272,693	3,641,838
Loss on disposal of assets	394,395	-	394,395	-
Write-off withholding taxes(reversal)	(1,613,003)	-	(1,613,003)	-
Employee benefit obligations	478,501	403,977	478,501	403,977
Increase in provisions	5,812,851	954,908	5,812,851	954,908
Unrealized loss(gain) on exchange rate	269,578	64,185	269,578	(166,512)
Gain from changes in value of investments	(77,129)	(184,559)	(77,129)	(184,559)
Gain from operating before change in operating assets and liabilities	17,682,877	21,714,299	17,682,877	21,483,602
Decrease(increase) in operating assets				
Trade and other current accounts receivable	8,546,249	(63,652,457)	8,546,249	(63,652,457)
Contract assets	(31,597,635)	11,716,399	(31,597,635)	11,716,399
Supplies and work in progress	(402,097)	367,920	(402,097)	367,920
Deposits and guarantees	(738,825)	621,400	(738,825)	621,400
Increase(decrease) in operating liabilities				
Trade and other current accounts payables	(57,399,808)	(21,356,839)	(57,399,808)	(21,125,868)
Contract liabilities	14,782,148	(4,569,998)	14,782,148	(4,569,998)
Provisions	(6,384,153)	(632,932)	(6,384,153)	(632,932)
Other current liabilities	1,174,813	22,024	1,174,813	22,024
Cash paid from operations	(54,336,431)	(55,770,184)	(54,336,431)	(55,769,910)
Cash paid for tax	(5,886,301)	(5,240,276)	(5,886,301)	(5,240,276)
Income tax refundable	43,877,079	-	43,877,079	-
Net cash used in operating activities	(16,345,653)	(61,010,460)	(16,345,653)	(61,010,186)

The notes to interim financial statements are an integral part of these interim financial statements.

KINGSMEN C. M. T. I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY**STATEMENT OF CASH FLOWS (CONTINUED)****FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026**

	In Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from interest income	165	615	165	615
Increase in other current financial assets	(162)	-	(162)	-
Decrease in fixed deposits pledged as collateral	-	419,390	-	419,390
Proceeds from disposal of equipment	205,607	-	205,607	-
Cash paid for acquisition of plant and equipment	(3,550,810)	(1,174,714)	(3,550,810)	(1,174,714)
Cash paid for acquisition of rights-of-use assets	(874,500)	-	(874,500)	-
Net cash used in investing activities	<u>(4,219,700)</u>	<u>(754,709)</u>	<u>(4,219,700)</u>	<u>(754,709)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash paid for interest expenses	(1,912,951)	(1,737,172)	(1,912,951)	(1,737,172)
Repayment of lease liabilities	(530,273)	(423,745)	(530,273)	(423,745)
Cash paid for treasury shares	-	(52,327,459)	-	(52,327,459)
Net cash used in financing activities	<u>(2,443,224)</u>	<u>(54,488,376)</u>	<u>(2,443,224)</u>	<u>(54,488,376)</u>
Net decrease in cash and cash equivalents	(23,008,577)	(116,253,545)	(23,008,577)	(116,253,271)
Cash and cash equivalents, beginning of the period	<u>159,034,373</u>	<u>201,822,455</u>	<u>159,034,373</u>	<u>201,670,394</u>
Cash and cash equivalents, end of the period	<u><u>136,025,796</u></u>	<u><u>85,568,910</u></u>	<u><u>136,025,796</u></u>	<u><u>85,417,123</u></u>

Supplement disclosures of cash flows information

Non-cash transactions

Payable for treasury shares	-	8,863,569	-	8,863,569
Decrease in purchases assets payables	(281,985)	-	(281,985)	-
Increase in rights-of-use assets	(3,498,000)	-	(3,498,000)	-
Increase in right-of-use assets by recording lease liabilities	2,623,500	-	2,623,500	-

The notes to interim financial statements are an integral part of these interim financial statements.

**KINGSMEN C.M.T.I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026 (UNAUDITED)**

1. GENERAL INFORMATION

Kingsmen C.M.T.I. Public Company Limited is engaged in the business of providing design and construction of exhibition booths, exhibition and events organizing services, museums, equipment rental and interior design. The address of its registered offices are as follows:

Head Office is located at 9/19 Moo 7, Lam Luk Ka Road, Khlong 6, Bueng Kham Phroi, Lam Luk Ka, Pathum Thani.

The 1st branch office is located at 83 Moo 2, Bangteay, Sampran, Nakhon Pathom.

2. BASIS FOR THE INTERIM FINANCIAL STATEMENTS PREPARATION

The interim financial statements are prepared on a condensed basis in accordance with Thai Accounting Standard (TAS) No.34 Interim Financial Reporting; guidelines promulgated by the Federation of Accounting Professions (“TFAC”); and applicable rules and regulations of the Thai Securities and Exchange Commission.

The interim financial statements are prepared to provide an update on the financial statements for the year ended 31 December 2025. They do not include all of the financial information required for full annual financial statements but focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial statements should be read in conjunction with the financial statements the Company and the Subsidiaries for the year ended 31 December 2025.

The consolidated and separate financial statements are presented in Thai Baht, which is also the functional currency of the Group. All financial information presented in Thai Baht has been rounded in the notes to the financial statements unless otherwise stated.

The consolidated financial statements included the accounts of subsidiaries that the Company being influence over the control are as follow:

	<u>Nature of business</u>	<u>Country of incorporation</u>	<u>The date of commencing control</u>	<u>Holding</u>
Kingsmen C.M.T.I. (Cambodia) Company Limited	Exhibition, Interior	Cambodia	5 February 2018	100%

“The Company” represents “Kingsmen C.M.T.I. Public Company Limited” while “The Group” represents “Kingsmen C.M.T.I. Public Company Limited” and its subsidiaries.

The Company consolidates the financial statements of subsidiaries in preparing consolidated financial statements from the date on which the Company obtains control over the subsidiaries until the date on which the Company ceases to control such subsidiaries

The financial statements of the Subsidiaries, which discontinued the operations and in the process of were registered the dissolution (Note 11), are prepared using the net realizable value basis, which are not significantly different from the Company's accounting policies.

The consolidated financial statements are prepared based on the same accounting policies for the same accounting items or similar accounting events. Intra-group balances and transactions, and any unrealised income or expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements.

For the convenience of the user, an English translation of the consolidated and separate financial statements has been prepared from the financial statements that are issued in the Thai language.

3. NEW THAI FINANCIAL REPORTING STANDARDS

During current period, the Group has adopted revised financial reporting standards, which are effective for fiscal years beginning on or after 1 January 2026, onwards. The adoption of these standards does not have any significant impact on the Group’s interim financial statements.

**KINGSMEN C.M.T.I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026 (UNAUDITED)**

4. INFORMATION ABOUT MATERIAL ACCOUNTING POLICIES

The interim financial statements are prepared by using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2025.

5. TRANSACTIONS WITH RELATED COMPANIES

5.1 Relationships and pricing policies

The relationship and pricing policies among the Company and related companies are as follows:

	<u>Relationships</u>
<u>Subsidiaries</u>	
Kingsmen C.M.T.I. (Cambodia) Company Limited	The Company's shareholder and directorship
<u>Related companies</u>	
Kingsmen Creatives Ltd.	The Company's shareholder
Kingsmen SDN. BHD.	Shareholding
Kingsmen Exhibits Pte Ltd.	Shareholding
Kingsmen Taiwan (Int'l) Co., Ltd.	Shareholding
Kingsmen Middle East L.L.C.	Shareholding
Kingsmen Projects Pte Ltd.	Shareholding
Kingsmen Design Pte Ltd.	Shareholding
Kingsmen Vietnam Co., Ltd.	Shareholding
Kingsmen Nikko Limited	Shareholding
Kingsmen Environmental Graphics Pte Ltd.	Shareholding
PT. Kingsmen Indonesia	Shareholding
Kingsmen Korea Limited	Shareholding
Kingsmen Hong Kong Limited	Shareholding
Kingsmen Shanghai Co., Ltd.	Shareholding
Kingsmen E&E Limited	Shareholding
Kingsmen Ooh-Media Pte Ltd.	Shareholding
Kingsmen Project Japan Ltd.	Shareholding
Kingsmen Fair tech Interiors Pvt. Ltd.	Shareholding
<u>Related Persons</u>	The Company's directors and shareholder and closed cousin of shareholder
	<u>Pricing Policy</u>
Service income	At normal business prices, as same as other entities
Management Fee	At contract price which had been agreed upon
Service Expenses	At normal business prices, as same as other entities
Rental income	At contract price which had been agreed upon

KINGSMEN C.M.T.I. PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026 (UNAUDITED)

5.2 Balances of transactions with subsidiary and related persons and companies

Significant balances with subsidiary and related persons and companies as at 31 March 2026 and 31 December 2025 are as follows:

	In Baht			
	Consolidated financial statements		Separate financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Trade accounts receivable				
Related companies	365,837	6,786,735	365,837	6,786,735
<u>Less: Allowance for expected credit losses</u>	<u>(940)</u>	<u>(17,470)</u>	<u>(940)</u>	<u>(17,470)</u>
Total	<u>364,897</u>	<u>6,769,265</u>	<u>364,897</u>	<u>6,769,265</u>
Unbilled receivables				
Related companies	483,392	1,302,292	483,392	1,302,292
<u>Less: Allowance for expected credit losses</u>	<u>(48,339)</u>	<u>(53,254)</u>	<u>(48,339)</u>	<u>(53,254)</u>
Total	<u>435,053</u>	<u>1,249,038</u>	<u>435,053</u>	<u>1,249,038</u>
Advances payment				
Subsidiary	-	-	8,807,395	8,807,395
<u>Less: Allowance for expected credit losses</u>	<u>-</u>	<u>-</u>	<u>(8,807,395)</u>	<u>(8,807,395)</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Right-of-use assets				
Relate person	<u>18,708,940</u>	<u>18,957,289</u>	<u>18,708,940</u>	<u>18,957,289</u>
Trade accounts payable				
Subsidiary	-	-	230,131	229,170
Related companies	<u>17,108,456</u>	<u>43,912,156</u>	<u>17,108,456</u>	<u>43,912,156</u>
Total	<u>17,108,456</u>	<u>43,912,156</u>	<u>17,338,587</u>	<u>44,141,326</u>
Lease liability				
Relate person	<u>20,060,055</u>	<u>20,084,175</u>	<u>20,060,055</u>	<u>20,084,175</u>

5.3 Revenues and expenses transactions with subsidiary and related persons and companies

Revenues and expenses transactions with related companies for the three-month periods ended 31 March 2026 and 2025 are as follows :

Consolidated and Separate financial statements

	In Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Service income				
Related companies	<u>643,773</u>	<u>2,245,664</u>	<u>643,773</u>	<u>2,245,664</u>
Service Cost				
Related companies	<u>2,534,823</u>	<u>2,787,537</u>	<u>2,534,823</u>	<u>2,787,537</u>
Expenses relating to right-of-use assets				
Relate person	<u>561,699</u>	<u>563,092</u>	<u>561,699</u>	<u>563,092</u>

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	In Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Management fees				
Related companies	1,306,437	941,148	1,306,437	941,148
Directors and management's benefits				
Short-term employee benefits	6,383,064	5,819,335	6,383,064	5,819,335
Post-employment benefits	100,362	91,371	100,362	91,371
Total	<u>6,483,426</u>	<u>5,910,706</u>	<u>6,483,426</u>	<u>5,910,706</u>

6. CASH AND CASH EQUIVALENTS

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
	Cash	387,979
Deposits at financial institutions - current account	40,291,957	84,409,580
Deposits at financial institutions - savings account	95,345,860	74,238,016
Total	<u>136,025,796</u>	<u>159,034,373</u>

Deposits at financial institutions are bearing interest rate of 0.10 - 0.20% per annum (31 December 2025 : 0.125 - 0.30% per annum).

7. TRADE AND OTHER CURRENT ACCOUNT RECEIVABLES

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
	Trade accounts receivable - related companies - net (Note 5.2)	364,897
Others trade receivable - net	104,067,676	113,584,718
Total trade receivable	104,432,573	120,353,983
Advances payment - subsidiary - net (Note 5.2)	-	-
Advances payment	2,728,304	1,598,245
Prepaid expenses	11,717,005	5,419,109
Others receivable	1,304,992	1,278,044
<u>Less</u> Allowance for expected credit losses - other receivable	<u>(1,206,298)</u>	<u>(1,206,298)</u>
Total trade and other current receivables - net	<u>118,976,576</u>	<u>127,443,083</u>

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The aging of outstanding balances as at 31 March 2026 and 31 December 2025 are as follows:

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Trade accounts receivable - related companies		
Not yet due receivable	353,500	-
Overdue:		
Less than 3 months	12,337	6,786,735
Total	365,837	6,786,735
<u>Less</u> Allowance for expected credit losses	(940)	(17,470)
Net	<u>364,897</u>	<u>6,769,265</u>
Trade accounts receivable - other companies		
Not yet due receivable	73,323,394	56,783,187
Overdue:		
Less than 3 months	17,428,043	43,723,819
3 - 6 months	237,848	-
7 - 12 months	83,832	120,311
Over 12 months	21,408,363	21,384,968
Total	112,481,480	122,012,285
<u>Less</u> Allowance for expected credit losses	(8,413,804)	(8,427,567)
Net	<u>104,067,676</u>	<u>113,584,718</u>

Set out below is the movement in the allowance for expected credit losses of trade accounts receivables-related companies, other companies and other receivable for the three-month period ended 31 March 2026 are as follows:

Consolidated and Separate financial statements

	In Baht
As at 1 January 2026	9,685,135
Reversal allowance for loss in profit or loss during the period	(64,093)
As at 31 March 2026	<u>9,621,042</u>

The normal credit terms of general customers were granted by the Group, ranging from 30 days to 60 days.

Loss rates are calculated based on the actual credit loss experience of the past three years. These rates are multiplied by the scale factor to reflect the difference between the economic conditions during the storage period, current economic conditions, and the Group's view on economic conditions over the expected life of receivables.

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8. CONTRACT ASSETS/CONTRACT LIABILITIES

8.1 Contract balances

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Contract assets - Current		
Unbilled receivable - Net	86,563,671	59,924,312
Retention - Net	24,466,946	19,107,130
Total contract assets	<u>111,030,617</u>	<u>79,031,442</u>
Contract assets - Non current		
Retention - Net	<u>578,202</u>	<u>578,202</u>
Contract liabilities		
Construction revenue received in advance	6,928,545	8,992,602
Advance received from employers	18,077,820	1,231,615
Total contract liabilities	<u>25,006,365</u>	<u>10,224,217</u>

8.2 Revenue to be recognized for the remaining performance obligations

As at 31 March 2026, the Group expects to fulfill these performance obligations within 2026, amounting to Baht 32.18 million which is expected to be recognized in the future. This is in respect of performance obligations under contracts with customers that are unsatisfied or partially unsatisfied (31 December 2025: Baht 14.88 million).

8.3 Contract assets - Unbilled receivables

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Unbilled receivable - related companies (Note 5.2)	483,392	1,302,292
Unbilled receivable - other companies	86,468,088	59,148,337
<u>Less Allowance for expected credit losses</u>	<u>(387,809)</u>	<u>(526,317)</u>
Unbilled receivables - Net	<u>86,563,671</u>	<u>59,924,312</u>

Unbilled receivable as at 31 March 2026 and 31 December 2025, classified by aging, is as follows:

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Less than 3 months	82,977,494	50,469,326
3 - 6 months	442,408	5,612,842
6 - 12 months	2,132,154	907,180
Over 12 months	1,011,615	2,934,964
Total	<u>86,563,671</u>	<u>59,924,312</u>

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As at 31 March 2026 and 31 December 2025, the balances of unbilled receivables, breakdown by the expected collection periods from customers in the future is as follows:

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Expect collection period		
Within 3 months	56,450,822	46,042,305
Within 3 - 12 months	29,101,234	10,947,043
Over 1 years	1,011,615	2,934,964
Total unbilled receivables	<u>86,563,671</u>	<u>59,924,312</u>

Set out below is the movement in the allowance for expected credit losses of unbilled receivables for the three-month period ended 31 March 2026 are as follows:

Consolidated and Separate financial statements

	In Baht
As at 1 January 2026	526,317
Reversal allowance for loss in profit or loss during the period	(138,508)
As at 31 March 2026	<u>387,809</u>

8.4 Contract assets - Retention

Consolidated and Separate financial statements

	In Baht	
	31 March 2026	31 December 2025
Contract assets - current		
Retention	24,529,048	19,432,264
<u>Less: Allowance for expected credit losses</u>	(62,102)	(325,134)
Retention - Net	<u>24,466,946</u>	<u>19,107,130</u>
Contract assets - non current		
Retention	1,222,715	1,222,715
<u>Less: Allowance for expected credit losses</u>	(644,513)	(644,513)
Retention - Net	<u>578,202</u>	<u>578,202</u>

Set out below is the movement in the allowance for expected credit losses of retention for the three-month period ended 31 March 2026 are as follows:

Consolidated and Separate financial statements

	In Baht
As at 1 January 2026	969,647
Reversal allowance for loss in profit or loss during the period	(263,032)
As at 31 March 2026	<u>706,615</u>

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9. OTHER CURRENT FINANCIAL ASSETS

Other current financial assets as of 31 March 2026 and 31 December 2025 are as follows:

Consolidated and Separate financial statements

	In Baht					
	Fair Value Through		Amortized Cost		Total	
	Profit or Loss					
	31 March 2026	31 December 2025	31 March 2026	31 December 2025	31 March 2026	31 December 2025
12-month fixed deposit	-	-	79,046	78,884	79,046	78,884
Units in an open-ended fund	40,827,071	40,749,942	-	-	40,827,071	40,749,942
Total	40,827,071	40,749,942	79,046	78,884	40,906,117	40,828,826

Set out below is the movement in Open-end Fund measured Fair Value Through Profit or Loss at for the three-month period ended 31 March 2026 are analyzed as follows:

Consolidated and Separate financial statements

	In Baht
Opening balance	40,749,942
Gain on change in fair value	77,129
Ending balance	<u>40,827,071</u>

10. OTHER NON-CURRENT FINANCIAL ASSET

Consolidated and Separate financial statements.

Other non-current financial asset is an investment in equity instrument of non-listed company, which measured at FVTPL. As at 31 March 2026 and 31 December 2025 are as follows:

	Nature of Business	Paid – up Capital (In Baht)	Holding (%)	Amount (In Baht)			
				Cost		Fair Value	
				31 March 2026	31 December 2025	31 March 2026	31 December 2025
Utex North Co., Ltd.	Electric System for exhibition	1,100,000	12.73	140,000	140,000	-	-

11. INVESTMENT IN SUBSIDIARY

Separate financial statements

	Nature of Business	Country of incorporation	Holding	In Baht					
				Paid - up Capital (In Baht)		Allowance for devaluation of investment		Book value	
				31 March 2026	31 December 2025	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Kingsmen C.M.T.I. (Cambodia) Company Limited	Exhibition, Interior	Cambodia	100%	12,673,300	12,673,300	(12,673,300)	(12,673,300)	-	-

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As at 31 March 2026 and 31 December 2025, there was deficit of shareholder's equity, and significant current liabilities exceeded current assets. The Company, therefore, considered recording the full amount of allowance for impairment of investment in the subsidiary company. Such company is in the process of registering for business cessation and liquidation.

12. INVESTMENT PROPERTIES

	In Baht		
	Consolidated and Separate financial statements		
	Land	Right of use property-building	Total
For the three-month the period ended 31 March 2026			
Opening net book value	17,763,270	11,088,428	28,851,698
<u>Less</u> Depreciation	-	(116,763)	(116,763)
Net book value	<u>17,763,270</u>	<u>10,971,665</u>	<u>28,734,935</u>

As at 31 March 2026 and 31 December 2025, investment properties - land with net book amount of approximately Baht 17.7 million are mortgaged as collateral for short-term loan from financial institutions as disclosed in Note 15 to the financial statements.

13. LAND IMPROVEMENT, PLANT AND EQUIPMENT

The summary of changes in the account for improvements to land, buildings, and equipment for the three-month period ended 31 March 2026 are as follows:

Consolidated and Separate financial statements

	In Baht
Opening net book value	74,216,221
<u>Add</u> Acquisition	3,268,825
<u>Less</u> Disposal assets	(600,002)
Depreciation	<u>(1,687,232)</u>
Net book value	<u>75,197,812</u>

As at 31 March 2026, the Group's building and structures with net book value of Baht 64.43 million (31 December 2025: Baht 65.12 million) are mortgaged as collateral of credit facilities to financial institution as discussed in Note 15 to the financial statements.

14. RIGHT-OF-USE ASSETS

Movements of the right-of-use assets for the three-month period ended 31 March 2026 are summarized below.

Consolidated and Separate financial statements

	In Baht		
	Land and structures	Vehicle	Total
Net book value as at 1 January 2026	100,751,849	7,228,028	107,979,877
Acquisition during the period	-	3,498,000	3,498,000
<u>Less</u> Depreciation	<u>(1,177,833)</u>	<u>(262,421)</u>	<u>(1,440,254)</u>
Net book value as at 31 March 2026	<u>99,574,016</u>	<u>10,463,607</u>	<u>110,037,623</u>

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As at 31 March 2026, the Company has pledged leasehold rights of land and factory are mortgaged as business collateral of credit facilities to financial institution as discussed in Note 15 to the financial statements.

15. LOANS FROM FINANCIAL INSTITUTIONS

As at 31 March 2026, the Company has overdraft and short-term loans from financial institution facilities amounted to Baht 223 million (31 December 2025: Baht 223 million). Such overdrafts and short-term loans are fully guaranteed by fixed deposits, investment properties-land (Note 12) structure buildings and building improvement and machinery of the Company (Note 13) and leasehold rights of land and factory (Note 14).

16. TRADE AND OTHER CURRENT ACCOUNT PAYABLES

	In Baht			
	Consolidated financial statements		Separate financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Trade accounts payable - Subsidiary (Note 5.2)	-	-	230,131	229,170
Trade accounts payable - related companies (Note 5.2)	17,108,456	43,912,156	17,108,456	43,912,156
Trade accounts payable - other companies	126,224,688	154,455,804	126,224,688	154,455,804
Accrued expenses	7,533,919	6,959,440	7,533,919	6,959,440
Other accounts payable	5,278,399	4,982,963	5,048,268	4,753,793
Purchases assets payables	696,715	414,730	696,715	414,730
Revenue Department payable	1,562,712	5,093,738	1,562,712	5,093,738
Total	<u>158,404,889</u>	<u>215,818,831</u>	<u>158,404,889</u>	<u>215,818,831</u>

17. LEASE LIABILITIES

Consolidated and Separate financial statements

	In Baht		
	Land and structures	Vehicle	Total
Lease liabilities as at 1 January 2026	125,172,718	3,907,519	129,080,237
Increased from lease liabilities added during the period	-	2,623,500	2,623,500
Cash paid for lease liabilities	(1,939,260)	(507,648)	(2,446,908)
Deferred interest and input tax is amortized during the period	1,851,345	65,290	1,916,635
Lease liabilities as at 31 March 2026	125,084,803	6,088,661	131,173,464
<u>Less</u> Current portion	(521,160)	(1,813,605)	(2,334,765)
Lease liabilities - net of current portion	<u>124,563,643</u>	<u>4,275,056</u>	<u>128,838,699</u>

The Company has entered into the lease agreements for land, buildings offices, and vehicles for use in their operations. The term of the agreements is generally 5 to 27 years.

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18. PROVISION

Consolidated and Separate financial statements as at 31 March 2026 are as follows:

	In Baht		
	Project guarantees	Litigation	Total
As at 1 January 2026	19,782,903	1,972,348	21,755,251
Increase during the period	6,084,493	-	6,084,493
Reversal of provision expenses during the period	(271,642)	-	(271,642)
Decrease from repayment during the period	(6,384,153)	-	(6,384,153)
As at 31 March 2026	<u>19,211,601</u>	<u>1,972,348</u>	<u>21,183,949</u>

	In Baht	
	31 March 2026	31 December 2025
Current liabilities	19,211,601	19,782,903
Non-current liabilities	1,972,348	1,972,348
Total	<u>21,183,949</u>	<u>21,755,251</u>

The Company recognizes the provision for expected project warranty claims arising from the project service contract by considering on the amount of repair in the past. The Company estimates that most of this expenditure will occur in the next fiscal year and all of which will occur within 1 year subsequent to the end of the reporting period.

19. NON-CURRENT PROVISION FOR EMPLOYEE BENEFITS

Consolidated and Separate financial statements

Movement in the present value of the defined benefit obligations:

	In Baht
Defined benefit obligations at 1 January 2026	16,211,941
Included in profit or loss:	
Current service cost	478,501
Interest cost	81,660
Defined benefit obligations at 31 March 2026	<u>16,772,102</u>

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20. EARNINGS PER SHARE

Earnings per share is computation by dividing the profit for the year attributable to common shareholders by the weighted average number of common shares outstanding during the year, excluding treasury shares, for the three-month periods ended 31 March 2026 and 2025 are as follows:

	Consolidated and Separate financial statements					
	Profit for the period		Weighted average number of ordinary shares		Profit per share	
	2026	2025	2026	2025	2026	2025
	(In Baht)	(In Baht)	(Share)	(Share)	(In Baht)	(In Baht)
Basic earnings per share						
Profit attributable to equity holders of the parent	4,952,929	10,909,476	505,208,400	545,362,202	0.01	0.02
Effect of dilutive potential ordinary shares						
Warrants offered to existing shareholders	-	-	-	-		
Diluted earnings per share						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares	<u>4,952,929</u>	<u>10,909,476</u>	<u>505,208,400</u>	<u>545,362,202</u>	0.01	0.02

For the three-month periods ended 31 March 2026 and 2025, the exercise price of the warrants was higher than the average market price of the Company's ordinary shares. Therefore, the Group did not assumed conversion of the warrants in the calculation of its diluted earnings per share in the financial statements.

21. INCOME TAX

Tax expense for the three-month periods ended 31 March 2026 and 2025 are made up as follows:

	In Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Corporate income tax for the period	2,581,195	-	2,581,195	-
Deferred tax:				
Relating to origination and reversal of temporary differences	<u>231,366</u>	<u>2,770,932</u>	<u>231,366</u>	<u>2,770,932</u>
Tax expense presented in statement of comprehensive income	<u>2,812,561</u>	<u>2,770,932</u>	<u>2,812,561</u>	<u>2,770,932</u>

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Deferred tax assets is presented in the statements of financial position as at 31 March 2026 and 31 December 2025 are as follows:

	In Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	31 March	31 December	31 March	31 December
	2026	2025	2026	2025
Deferred tax assets				
Allowance for expected credit losses	4,010,193	4,122,946	4,010,193	4,122,946
Allowance for reduces of assets	-	444,885	-	444,885
Impairment loss for investments in subsidiary and advances payment	-	-	4,296,139	4,296,139
Allowance for devaluation of investment in other company	28,000	28,000	28,000	28,000
Property, plant and equipment	254,296	133,025	254,296	133,025
Provision	4,236,790	4,351,051	4,236,790	4,351,051
Lease liabilities	25,039,755	25,034,544	25,039,755	25,034,544
Employee benefit obligations	3,354,420	3,242,388	3,354,420	3,242,388
Total deferred tax assets	<u>36,923,454</u>	<u>37,356,839</u>	<u>41,219,593</u>	<u>41,652,978</u>
Deferred tax liability				
Change in fair value of open-ended fund	(165,414)	(149,988)	(165,414)	(149,988)
Right-of-use assets	(19,914,803)	(20,132,248)	(19,914,803)	(20,132,248)
Total deferred tax liability	<u>(20,080,217)</u>	<u>(20,282,236)</u>	<u>(20,080,217)</u>	<u>(20,282,236)</u>
Deferred tax assets - net	<u>16,843,237</u>	<u>17,074,603</u>	<u>21,139,376</u>	<u>21,370,742</u>

22. SEGMENT INFORMATION

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance.

The Company operates in a single geographic area, namely in Thailand and subsidiary operates in Cambodia, which sales are not significant, and has, therefore, only one major geographic segment. The Group considers the business from two services categories which are consisted of the following:

1. Interior design & decoration business
2. Exhibition business alternative marketing and others are consisted of exhibition and events business, alternative Marketing business, thematic and museums business

The following tables present revenue and profit(loss) information regarding the Group operating segments for the three-month periods ended 31 March 2026 and 2025 are as follows:

Revenue Type	In Baht					
	Interior		Exhibition Alternative marketing and others		Total	
	2026	2025	2026	2025	2026	2025
Services income	28,422,024	40,270,425	181,391,511	195,366,608	209,813,535	235,637,033
Other income					390,143	532,494
Total revenue					<u>210,203,678</u>	<u>236,169,527</u>
Profit(loss) for the period	(16,197,482)	(6,704,607)	21,150,411	17,614,083	<u>4,952,929</u>	<u>10,909,476</u>

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The timing of revenue recognition of satisfied performance obligations for the three-month periods ended 31 March 2026 and 2025 of the Group, are as follows:

Consolidated and Separate financial statements

	In Baht	
	2026	2025
Over time	28,422,024	40,270,425
Point in time	181,391,511	195,366,608
Total revenues from services	<u>209,813,535</u>	<u>235,637,033</u>

The following tables present total assets information regarding the Group segments as at 31 March 2026 and 31 December 2025 are as follows:

Revenue Type	In Baht					
	Interior		Exhibition Alternative marketing and others		Total	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Inter-segment						
fixed assets	62,499,387	62,096,374	23,706,097	23,562,391	86,205,484	85,658,765
General fixed assets					<u>77,026,248</u>	<u>77,280,809</u>
Total fixed assets					163,231,732	162,939,574
Accumulated						
depreciation					<u>(88,033,920)</u>	<u>(88,723,353)</u>
Fixed assets					75,197,812	74,216,221
General assets					<u>632,488,622</u>	<u>667,892,179</u>
Total Assets					<u>707,686,434</u>	<u>742,108,400</u>

23. COMMITMENT AND CONTINGENT LIABILITIES

As at 31 March 2026, the Company had outstanding commitment and contingent liabilities as follows:

23.1 The Company has commitment on major subcontractor agreements and respect of purchases of materials amounting of Baht 36.82 million (31 December 2025 : Baht 16.06 million).

23.2 The Company was contingently liability for bank guarantees to electricity authority and secure compliance of service agreements approximately Baht 9.30 million (31 December 2025 : Baht 9.30 million) guaranteed by fixed deposits as discussed.

24. LITIGATION

As at 31 March 2026, the Company's has pending litigation for a total claimed amount of Baht 9.5 million (31 December 2025: Baht 9.5 million) of which the outcomes remain uncertain. However, the Company's has set aside a certain amount of provision for potential losses arising from the litigation. The Company's legal counsel was of the opinion that the Company will not incur losses from the litigation in excess of the estimated liabilities for potential damages that have already been recorded.

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25. FOREIGN CURRENCY RISK

The Company's exposure to foreign currency risk relates primarily to its business transactions which are denominated in foreign currencies, no financial derivative was adopted to manage such risks.

As at 31 March 2026, the Company has assets and liabilities which are not hedged as follow:

	Currencies	Amount	Equivalent to approximately (In Baht)
Trade accounts receivable	USD	6,535	213,586
Trade accounts payable	SGD	368,404	9,480,220
	USD	769	25,369

As at 31 December 2025, the Company has assets and liabilities which are not hedged as follow:

	Currencies	Amount	Equivalent to approximately (In Baht)
Trade accounts receivable	SGD	284,861	6,922,926
Trade accounts payable	EUR	2,910	109,145
	SGD	1,563,567	38,845,881
	TWD	6,665,171	6,753,818
	HKD	81,817	335,116
	USD	1,369	43,454

26. FAIR VALUE OF FINANCIAL INSTRUMENTS

As at 31 March 2026 and 31 December 2025, the Company had the assets that were measured at fair value using different levels of inputs as follows:

	Level 1	Level 2	Level 3	Total
(Unit: Baht)				
As at 31 March 2026				
Assets for which fair value are disclosed				
Investment property - Land	-	35,970,000	-	35,970,000
Investment property - Right of use	-	-	10,984,770	10,984,770
As at 31 December 2025				
Assets for which fair value are disclosed				
Investment property - Land	-	35,970,000	-	35,970,000
Investment property - Right of use	-	-	11,088,428	11,088,428

27. EVENTS AFTER THE REPORTING

On 29 April 2026, the Annual General Meeting of the Company's shareholders passed a resolution approving the payment of dividend arising from the retained earnings as at 31 December 2025. The dividend to be paid in cash was at the rate of Baht 0.03 per share for 505.2 million shares, totaling Baht 15.2 million. The dividend payment is scheduled for 28 May 2026. Previously, the Board of Directors' Meeting of the Company, held on 14 November 2025, passed a resolution approving the payment of interim dividend arising from the retained earnings as at 30 September 2025. The interim dividend was paid in cash to the shareholders at the rate of Baht 0.025 per share for 505.2 million shares, totaling Baht 12.6 million. on 12 December 2025. As a result, the total dividend payment for the year 2025 amounted to Baht 0.055 per share, totaling Baht 27.8 million.

28. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

These interim financial statements were authorized for issue by the Company's Board of Directors on 15 May 2026.