Roctec Global Public Company Limited and its subsidiaries
Report and consolidated and separate financial statements
31 March 2026

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Independent Auditor's Report

To the Shareholders of Roctec Global Public Company Limited

Opinion

I have audited the accompanying consolidated financial statements of Roctec Global Public Company Limited and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at 31 March 2026, and the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information, and have also audited the separate financial statements of Roctec Global Public Company Limited for the same period (collectively "the financial statements").

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Roctec Global Public Company Limited and its subsidiaries and of Roctec Global Public Company Limited as at 31 March 2026, their financial performance and cash flows for the year then ended in accordance with Thai Financial Reporting Standards.

Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Group in accordance with the *Code of Ethics for Professional Accountants including Independence Standards* issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have fulfilled the responsibilities described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report, including in relation to these matters. Accordingly, my audit included the performance of procedures designed to respond to my assessment of the risks of material misstatement of the financial statements. The results of my audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements as a whole.

Key audit matters and how audit procedures respond to each matter are described below.

Revenue recognition from system installation services

The Group's policies on recognition of revenue from system installation services and related matters disclosed in Note 4.1 to the financial statements. The recognition of revenue from system installation services is an area of significant risk to the audit. This is because the amounts of revenue from system installation services that the Group recognise in each period form a significant portion of the Group's total revenue. In addition, the process of measurement and the determination of appropriate timing of recognition are areas requiring management to exercise significant judgement. There are therefore risks with respect to the amount and timing of the recognition of revenue from system installation services.

I performed audit procedures on the recognition of revenue from system installation services of the Group as follows:

- Accessing and testing the internal controls relating to the method that the management used in estimation of the percentage of completion and the transfer of control of an asset, by selecting contracts that the Group made with customers to test the operation of the designed controls (testing the internal controls of each entity separately considered)
- Selected contracts to examine the assessment of the percentage of completion and the transfer of control of an asset, including the allocation of transaction price for each transaction, and whether it was in compliance with the Group's policy, and, on a sampling basis

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- Considered the probability of loss by making inquiry of the management and project managers with respect to the status of projects and had site visit of the significant projects under installation together with the project managers
- Compared the percentage of completion evaluated by the project managers/progress certificates of the customer with cost-to-cost method
- Performed analytical review of the gross margin of the projects to detect possible irregularities
- Examined the accounting transactions related to revenue recognition that were recorded through journal vouchers, in order to detect any irregularities.

Impairment of goodwill and investments consideration

As at 31 March 2026, the Group had goodwill with a carrying amount of Baht 201 million and investments in subsidiaries and associates with a carrying amount for a total of Baht 2,334 million (the Company only: Baht 3,271 million) as discussed in Notes 10, 12 and 16 to the financial statements. The determination of impairment of those investments and goodwill are significant accounting estimates requiring management to exercise a high degree of judgment in identifying the impairment indicators and cash generating units, and estimating the cash inflows that are expected to be generated from that group of assets in the future including setting an appropriate discount rate and long-term growth rate.

I performed audit procedures on impairment of assets consideration as follows:

- Assessed the indicators of the impairment of assets, the identification of cash generating units and the financial models selected by management, by gaining an understanding of management's decision-making process
- Reviewed the significant assumptions applied in evaluating value and preparing estimates of the cash flows expected to be realised from the assets in the future, which involved comparing those assumptions to information from both internal and external sources of the Group and comparing past cash flow projections to actual operating results, in order to evaluate the cash flow projections
- Compared the discount rate through analysis of the weighted average cost of capital of the entity and long-term growth rate to the industry information
- Tested the calculation of the recoverable values of the assets using the selected financial model
- Reviewed the disclosures made with respect to the impairment assessment for those assets.

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Other Information

Management is responsible for the other information. The other information comprise the information included in annual report of the Group, but does not include the financial statements and my auditor's report thereon. The annual report of the Group is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the annual report of the Group, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance for correction of the misstatement.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Thai Standards on Auditing, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

I am responsible for the audit resulting in this independent auditor's report.

Vatcharin Pasarapongkul
Certified Public Accountant (Thailand) No. 6660

EY Office Limited
Bangkok: 22 May 2026

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Roctec Global Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2026

(Unit: Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Assets					
Current assets					
Cash and cash equivalents	8	1,692,597,851	1,837,865,871	252,520,374	465,616,959
Trade and other current receivables	7	854,976,987	394,965,192	188,982,287	47,173,647
Accrued income	24	96,557,146	128,818,304	93,424,769	75,714,386
Current portion of long-term loans to related parties	6	11,276,337	14,118,602	-	-
Inventories		6,559,913	16,764,555	-	-
Work in process		520,276,840	802,440,288	2,369,032	-
Advances to contractors		82,792,475	82,335,398	-	-
Prepaid expenses		7,833,765	7,180,300	2,116,456	1,556,668
Other current financial assets - fixed deposits with maturity date					
due more than 3 months	8	659,630,931	60,621,902	450,000,000	-
Other current assets		70,766,395	63,395,324	58,671,526	50,667,114
Total current assets		4,003,268,640	3,408,505,736	1,048,084,444	640,728,774
Non-current assets					
Deposits at banks with restrictions		11,667,243	13,589,195	-	-
Receivables under installment agreements	7	107,925,267	64,280,279	-	-
Other non-current financial assets	9	41,330,696	67,391,200	41,330,696	67,391,200
Investments in subsidiaries	10	-	-	1,346,134,982	1,540,134,982
Investments in joint ventures	11	-	1,919,713,192	-	1,944,234,699
Investments in associates	12	2,334,455,292	452,201,071	1,925,000,000	-
Investment properties	13	35,316,837	35,316,837	35,316,837	35,316,837
Buildings and equipment	14	193,313,915	241,177,258	7,086,585	6,540,379
Right-of-use assets	19.1 a)	315,620,146	290,750,033	607,475,117	525,206,224
Intangible assets	15	326,095,834	354,372,779	2,026,533	2,062,114
Goodwill	16	201,195,864	215,658,174	-	-
Deferred tax assets	26	55,003,792	43,620,267	-	-
Withholding tax deducted at source		11,565,164	13,013,904	10,921,923	12,371,545
Other non-current assets		29,539,801	30,103,169	4,286,655	3,984,074
Total non-current assets		3,663,029,851	3,741,187,358	3,979,579,328	4,137,242,054
Total assets		7,666,298,491	7,149,693,094	5,027,663,772	4,777,970,828

The accompanying notes are an integral part of the financial statements.

Director.. (Mr. Weng Sam Lam)

Director.. (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited
บริษัท ร็อคเทค โกลบอล จำกัด (มหาชน)

Roctec Global Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	17	1,505,189,634	1,413,496,359	31,704,227	65,630,884
Advances received and unearned revenues		403,647,593	485,114,180	32,687,192	1,562,528
Current portion of lease liabilities	18.1 b)	71,372,458	58,586,055	198,726,151	256,720,015
Income tax payable		25,591,750	15,342,586	-	-
Current provision	20	76,394,423	54,250,275	7,967,729	-
Other current liabilities		33,497,792	24,551,394	16,884,644	10,043,002
Total current liabilities		2,115,693,650	2,051,340,849	287,969,943	333,956,429
Non-current liabilities					
Lease liabilities - net of current portion	18.1 b)	272,346,838	250,260,037	349,656,342	268,510,036
Non-current provision for employee benefits	19	68,219,389	58,723,384	12,910,328	11,204,891
Deferred tax liabilities	26	63,571,941	68,701,660	-	-
Advances received from sales of investment in associate	12.1	96,000,000	-	96,000,000	-
Other non-current liabilities		4,296,372	5,510,342	3,706,694	2,232,712
Total non-current liabilities		504,434,540	383,195,423	462,273,364	281,947,639
Total liabilities		2,620,128,190	2,434,536,272	750,243,307	615,904,068
Shareholders' equity					
Share capital	21				
Registered					
11,898,213,972 ordinary shares of Baht 0.1 each		1,189,821,397	1,189,821,397	1,189,821,397	1,189,821,397
Issued and fully paid-up					
8,117,976,744 (2025: 8,117,976,177) ordinary shares of Baht 0.1 each	21	811,797,675	811,797,618	811,797,675	811,797,618
Share premium	21	3,127,760,890	3,127,760,071	3,127,760,890	3,127,760,071
Surplus from changes in ownership interests in subsidiaries		9,389,037	9,389,037	-	-
Retained earnings					
Appropriated - statutory reserve	22	37,952,699	25,366,699	37,952,699	25,366,699
Unappropriated		867,074,464	539,058,775	496,618,338	391,422,383
Other components of shareholders' equity		(259,024,752)	(225,329,759)	(196,709,137)	(194,280,011)
Equity attributable to owners of the Company		4,594,950,013	4,288,042,441	4,277,420,465	4,162,066,760
Non-controlling interests of the subsidiaries		451,220,288	427,114,381	-	-
Total shareholders' equity		5,046,170,301	4,715,156,822	4,277,420,465	4,162,066,760
Total liabilities and shareholders' equity		7,666,298,491	7,149,693,094	5,027,663,772	4,777,970,828

The accompanying notes are an integral part of the financial statements.

Director.. (Mr. Weng Sam Lam)

Director.. (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL

Roctec Global Public Company Limited and its subsidiaries

Statements of comprehensive income

For the year ended 31 March 2026

(Unit: Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit or loss:					
Revenues					
Revenues from services and sales	24	1,193,393,013	978,623,805	72,873,910	81,461,971
Revenues from system installation services	24	1,841,134,625	1,790,967,543	292,710,936	4,788,795
Rental income		393,117,422	323,014,037	385,837,390	260,226,545
Other income					
Dividend income	10, 11	-	-	246,229,990	288,835,113
Others		8,582,981	15,297,171	14,084,851	7,975,998
Total revenues		3,436,228,041	3,107,902,556	1,011,737,077	643,288,422
Expenses					
Costs of services, sales and rental		965,756,257	791,192,975	273,328,155	209,813,305
Cost of system installation services		1,504,532,662	1,423,110,103	260,713,434	4,169,288
Selling expenses		129,861,166	122,003,924	20,424,429	798,198
Administrative expenses		301,006,316	363,321,199	79,462,555	114,690,861
Impairment loss on assets	10, 16	10,000,000	28,291,622	114,000,000	30,765,301
Total expenses		2,911,156,401	2,727,919,823	747,928,573	360,236,953
Profit from operating activities		525,071,640	379,982,733	263,808,504	283,051,469
Share of profit from investments in joint ventures	11	15,112,658	71,750,894	-	-
Share of profit from investments in associates	12	75,794,784	28,557,293	-	-
Finance income		33,090,251	37,859,757	7,671,936	5,396,857
Finance cost		(28,085,568)	(27,262,793)	(19,766,395)	(7,430,533)
Profit before income tax		620,983,765	490,887,884	251,714,045	281,017,793
Income tax	26	(61,466,210)	(66,832,043)	-	-
Profit for the year		559,517,555	424,055,841	251,714,045	281,017,793
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods:					
Exchange differences on translation of financial statements in foreign currencies		(20,540,323)	(33,857,649)	-	-
Exchange differences on translation of financial statements in foreign currencies of associates		(26,866,413)	(48,139,378)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods		(47,406,736)	(81,997,027)	-	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:					
Remeasurement loss on defined benefit plans - net of income tax		(1,468,970)	(9,925,494)	-	(4,491,176)
Loss on changes in value of equity investments designated at fair value through other comprehensive income - net of income tax		(2,429,126)	(3,648,800)	(2,429,126)	(3,648,800)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(3,898,096)	(13,574,294)	(2,429,126)	(8,139,976)
Other comprehensive income for the year		(51,304,832)	(95,571,321)	(2,429,126)	(8,139,976)
Total comprehensive income for the year		508,212,723	328,484,520	249,284,919	272,877,817

The accompanying notes are an integral part of the financial statements.

Director.. (Mr. Weng Sam Lam)

Director.. (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited
บริษัท โรคเทค โกลบอล จำกัด (มหาชน)

Roctec Global Public Company Limited and its subsidiaries

Statements of comprehensive income (continued)

For the year ended 31 March 2026

(Unit: Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit attributable to:					
Equity holders of the Company		475,685,128	340,136,883	251,714,045	281,017,793
Non-controlling interests of the subsidiaries		83,832,427	83,918,958		
		559,517,555	424,055,841		
Total comprehensive income attributable to:					
Equity holders of the Company		440,838,786	273,293,616	249,284,919	272,877,817
Non-controlling interests of the subsidiaries		67,373,937	55,190,904		
		508,212,723	328,484,520		
Earnings per share	27				
Basic earnings per share					
Profit attributable to equity holders of the Company		0.06	0.04	0.03	0.03

The accompanying notes are an integral part of the financial statements.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

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บริษัท ร็อคเทค โกลบอล จำกัด (มหาชน)

Roctec Global Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the year ended 31 March 2026

(Unit: Baht)

	Consolidated financial statements										
	Equity attributable to owners of the Company										
						Other components of shareholders' equity					
						Other comprehensive income					
	Issued and fully paid-up share capital	Share premium	Surplus from change in ownership interests in subsidiaries	Retained earnings - Appropriated - statutory reserve	Retained earnings - Unappropriated	Exchange differences on translation of financial statements in foreign currencies	Fair value reserve	Total other component of shareholders' equity	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
Balance as at 1 April 2024	811,797,618	3,127,760,071	9,389,037	11,315,799	327,749,095	22,899,350	(190,631,211)	(167,731,861)	4,120,279,759	425,647,740	4,545,927,499
Profit for the year	-	-	-	-	340,136,883	-	-	-	340,136,883	83,918,958	424,055,841
Other comprehensive income for the year	-	-	-	-	(9,245,369)	(53,949,098)	(3,648,800)	(57,597,898)	(66,843,267)	(28,728,054)	(95,571,321)
Total comprehensive income for the year	-	-	-	-	330,891,514	(53,949,098)	(3,648,800)	(57,597,898)	273,293,616	55,190,904	328,484,520
Dividends paid (Note 30)	-	-	-	-	(105,530,934)	-	-	-	(105,530,934)	-	(105,530,934)
Dividends paid from subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	(53,724,263)	(53,724,263)
Transfer unappropriated retained earnings to statutory reserve	-	-	-	14,050,900	(14,050,900)	-	-	-	-	-	-
Balance as at 31 March 2025	811,797,618	3,127,760,071	9,389,037	25,366,699	539,058,775	(31,049,748)	(194,280,011)	(225,329,759)	4,288,042,441	427,114,381	4,715,156,822
Balance as at 1 April 2025	811,797,618	3,127,760,071	9,389,037	25,366,699	539,058,775	(31,049,748)	(194,280,011)	(225,329,759)	4,288,042,441	427,114,381	4,715,156,822
Profit for the year	-	-	-	-	475,685,128	-	-	-	475,685,128	83,832,427	559,517,555
Other comprehensive income for the year	-	-	-	-	(1,151,349)	(31,265,867)	(2,429,126)	(33,694,993)	(34,846,342)	(16,458,490)	(51,304,832)
Total comprehensive income for the year	-	-	-	-	474,533,779	(31,265,867)	(2,429,126)	(33,694,993)	440,838,786	67,373,937	508,212,723
Exercise warrants (Note 23)	57	819	-	-	-	-	-	-	876	-	876
Dividends paid (Note 30)	-	-	-	-	(133,932,090)	-	-	-	(133,932,090)	-	(133,932,090)
Dividends paid from subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	(43,268,030)	(43,268,030)
Transfer unappropriated retained earnings to statutory reserve	-	-	-	12,586,000	(12,586,000)	-	-	-	-	-	-
Balance as at 31 March 2026	811,797,675	3,127,760,890	9,389,037	37,952,699	867,074,464	(62,315,615)	(196,709,137)	(259,024,752)	4,594,950,013	451,220,288	5,046,170,301

The accompanying notes are an integral part of the financial statements.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL

Roctec Global Public Company Limited

บริษัท โรคเทค โกลบอล จำกัด (มหาชน)

Roctec Global Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the year ended 31 March 2026

(Unit: Baht)

	Separate financial statements						
			Retained earnings		Other components of shareholders' equity		
	Issued and fully paid-up share capital	Share premium	Appropriated - statutory reserve	Unappropriated	Other comprehensive income Fair value reserve	Total other component of shareholders' equity	Total shareholders' equity
Balance as at 1 April 2024	811,797,618	3,127,760,071	11,315,799	234,477,600	(190,631,211)	(190,631,211)	3,994,719,877
Profit for the year	-	-	-	281,017,793	-	-	281,017,793
Other comprehensive income for the year	-	-	-	(4,491,176)	(3,648,800)	(3,648,800)	(8,139,976)
Total comprehensive income for the year	-	-	-	276,526,617	(3,648,800)	(3,648,800)	272,877,817
Dividends paid (Note 30)	-	-	-	(105,530,934)	-	-	(105,530,934)
Transfer unappropriated retained earnings to statutory reserve	-	-	14,050,900	(14,050,900)	-	-	-
Balance as at 31 March 2025	811,797,618	3,127,760,071	25,366,699	391,422,383	(194,280,011)	(194,280,011)	4,162,066,760
Balance as at 1 April 2025	811,797,618	3,127,760,071	25,366,699	391,422,383	(194,280,011)	(194,280,011)	4,162,066,760
Profit for the year	-	-	-	251,714,045	-	-	251,714,045
Other comprehensive income for the year	-	-	-	-	(2,429,126)	(2,429,126)	(2,429,126)
Total comprehensive income for the year	-	-	-	251,714,045	(2,429,126)	(2,429,126)	249,284,919
Exercise warrants (Note 23)	57	819	-	-	-	-	876
Dividends paid (Note 30)	-	-	-	(133,932,090)	-	-	(133,932,090)
Transfer unappropriated retained earnings to statutory reserve	-	-	12,586,000	(12,586,000)	-	-	-
Balance as at 31 March 2026	811,797,675	3,127,760,890	37,952,699	496,618,338	(196,709,137)	(196,709,137)	4,277,420,465

The accompanying notes are an integral part of the financial statements.

Director..

(Mr. Weng Sam Lam)

Director..

(Mr. Chotchawal Leetrairong)

ROCTEC
Roctec Global Public Company Limited

Roctec Global Public Company Limited and its subsidiaries

Statements of cash flows

For the year ended 31 March 2026

(Unit: Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	620,983,765	490,887,884	251,714,045	281,017,793
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	175,130,881	235,919,085	270,798,382	242,703,845
Reversal of loss on impairment of financial assets	(1,254,896)	(10,166,821)	-	-
Loss (gain) on sales/write-off assets	1,593,627	3,425,686	(174,996)	1,282,741
Impairment loss on assets	10,000,000	28,291,622	114,000,000	30,765,301
Provision for long-term employee benefits	8,477,714	10,730,819	1,931,551	1,095,388
Dividend income	-	-	(246,229,990)	(288,835,113)
Provision	23,792,474	2,974,480	7,752,913	-
Share of profit from investments in joint ventures	(15,112,658)	(71,750,894)	-	-
Share of profit from investments in associates	(75,794,784)	(28,557,293)	-	-
Loss from fair value measurement of forward contracts	1,964,102	3,407,889	1,964,102	3,407,889
Gain on lease modification	-	(7,550,765)	-	(2,163,269)
Finance income	(33,090,251)	(37,859,757)	(7,671,936)	(5,396,857)
Finance cost	28,085,568	27,262,793	19,766,395	7,430,533
Profit from operating activities before changes in				
operating assets and liabilities	744,775,542	647,014,728	413,850,466	271,308,251
Operating assets (increase) decrease				
Trade and other current receivables	(437,157,954)	(203,015,711)	(159,519,023)	(76,551,939)
Receivables under installment agreements	(43,644,988)	(9,774,249)	-	-
Inventories	10,204,642	1,022,354	-	-
Work in process	282,163,448	(221,221,570)	(2,369,032)	-
Advances to contractors	(457,077)	21,300,770	-	-
Prepaid expenses	(653,465)	(1,289,863)	(559,788)	(50,051)
Other current assets	583,028	7,485,629	486,698	2,214,282
Other non-current assets	424,756	(5,442,158)	(302,581)	(166,374)
Operating liabilities increase (decrease)				
Trade and other current payables	89,809,005	181,160,313	3,603,592	9,130,189
Advances received and unearned revenues	(81,466,587)	77,740,987	31,124,664	(594,516)
Current provision	(84,000)	(1,297,773)	-	-
Other current liabilities	10,049,823	(3,936,621)	5,220,062	2,235,979
Provision for long-term employee benefits	(2,671,929)	(907,940)	(226,114)	-
Other non-current liabilities	(4,200,698)	(3,248,110)	1,239,003	(1,254,430)
Cash flows from operating activities	567,673,546	485,590,786	292,547,947	206,271,391
Interest income	33,090,251	37,859,757	7,671,936	5,396,857
Cash paid for corporate income tax	(81,374,358)	(117,114,433)	(16,153,633)	(8,128,790)
Corporate income tax refund received	8,259,789	38,911,451	8,259,789	34,820,506
Net cash flows from operating activities	527,649,228	445,247,561	292,326,039	238,359,964

The accompanying notes are an integral part of the financial statements.

Director.. (Mr. Weng Sam Lam)

Director.. (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL

Roctec Global Public Company Limited

Roctec Global Public Company Limited and its subsidiaries

Statements of cash flows (continued)

For the year ended 31 March 2026

(Unit: Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from investing activities				
Decrease in deposits at banks with restrictions	1,921,951	5,906,614	-	-
Increase in short-term loans to related parties	-	(11,706,000)	-	-
Decrease in short-term loans to related parties	-	23,412,000	-	-
Decrease in long-term loans to related parties	-	9,770,245	-	6,163,128
Cash received from capital reduction of subsidiaries	-	-	80,000,000	22,917,320
Advances received from sales of investment in associate	96,000,000	-	96,000,000	-
Cash paid for investments in financial assets	(1,003,357,069)	(131,226,000)	(671,569,790)	(71,040,000)
Cash received from sales of investments in financial assets	426,939,168	23,181,200	245,201,168	-
Cash paid for building improvement and equipment	(27,255,977)	(25,806,124)	(1,189,650)	(5,662,990)
Proceeds from sales of equipment	1,225,586	583,872	127,868	309,211
Acquisitions of intangible assets	(800,223)	(6,832,011)	(800,223)	(1,559,455)
Dividends received	93,162,212	131,265,996	246,229,990	288,835,113
Net cash flows from (used in) investing activities	(412,164,352)	18,549,792	(6,000,637)	239,962,327
Cash flows from financing activities				
Cash paid for short-term loans from financial institutions	-	(185,000,000)	-	(185,000,000)
Short-term loans from related party	19,000,000	-	19,000,000	-
Payment of principal portion of lease liabilities	(64,860,924)	(62,895,258)	(364,724,378)	(236,694,477)
Cash paid for interest expenses	(28,085,568)	(27,262,793)	(19,766,395)	(10,018,844)
Dividends paid	(133,932,090)	(105,530,934)	(133,932,090)	(105,530,934)
Dividends paid from subsidiaries to non-controlling interests	(43,268,030)	(53,724,263)	-	-
Cash received from exercised warrants	876	-	876	-
Net cash flows from financing activities	(251,145,736)	(434,413,248)	(499,421,987)	(537,244,255)
Translation adjustments	(9,607,160)	(16,144,172)	-	-
Net increase (decrease) in cash and cash equivalents	(145,268,020)	13,239,933	(213,096,585)	(58,921,964)
Cash and cash equivalents at beginning of year	1,837,865,871	1,824,625,938	465,616,959	524,538,923
Cash and cash equivalents at end of year	1,692,597,851	1,837,865,871	252,520,374	465,616,959
Supplemental disclosures of cash flow information				
Non-cash transactions				
Payable of acquisition of equipment	1,893,900	-	-	-
Transfer lease liabilities to account payables	-	-	-	37,530,250
Additions to right-of-use assets and lease liabilities	101,027,273	9,984,302	351,054,493	499,915,486
Offset capital return with short-term loans from related party (Note 11)	19,000,000	-	19,000,000	-
Reclassification investment in joint venture to associate (Note 11)	1,833,325,850	-	1,925,000,000	-

The accompanying notes are an integral part of the financial statements.

Director.. (Mr. Weng Sam Lam)

Director.. (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL

Roctec Global Public Company Limited

1. General information

1.1 Company information

Roctec Global Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. Its parent company is BTS Group Holdings Public Company Limited, which is also incorporated in Thailand. The Company is principally engaged in the provision of system integration services and advertising services. The registered office of the Company is at 1000/9 BTS Visionary Park - South Tower, 18th Floor, Unit No. 1801 - 1807, Phahonyothin Road, Chomphon, Chatuchak, Bangkok.

2. Basis of preparation

2.1 The financial statements have been prepared in accordance with Thai Financial Reporting Standards enunciated under the Accounting Professions Act B.E. 2547 and their presentation has been made in compliance with the stipulations of the Notification of the Department of Business Development, issued under the Accounting Act B.E. 2543.

The financial statements in Thai language are the official statutory financial statements of the Company. The financial statements in English language have been translated from the Thai language financial statements.

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

2.2 Basis of consolidation

a) The consolidated financial statements include the financial statements of Roctec Global Public Company Limited ("the Company") and the following subsidiary companies ("the subsidiaries"):

Roctec Global Public Company Limited
บริษัท ร็อคเทค โกลบอล จำกัด (มหาชน)

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Company's name	Nature of business	Country of incorporation	Percentage of shareholding	
			2026 (Percent)	2025 (Percent)
Subsidiaries directly owned by the Company				
Master and More Company Limited	Production and providing outdoor advertising media service	Thailand	100	100
Eye On Ads Company Limited	Holding company	Thailand	100	100
Green Ad Company Limited	Holding company	Thailand	100	100
Maco Outdoor Sdn Bhd	Holding company	Malaysia	100	100
VGI MACO (Singapore) Private Limited	Investment in advertising media business	Singapore	75	75
Subsidiaries indirectly owned by the Company				
Held by Green Ad Company Limited				
Gold Star Group Company Limited	Design, production and provision of publishing media and all types of advertising media	Thailand	60	60
Held by Eye On Ads Company Limited				
Trans.Ad Solutions Company Limited	Design and system installation services	Thailand	81.65	81.65
Held by Trans.Ad Solutions Company Limited				
Roctec Technology Limited	System integration services	Hong Kong	92	92
TransAd Vietnam Joint Stock Company	Provision of media rental service	Vietnam	70	70
Held by Roctec Technology Limited				
Parkway Technology Limited	Holding company	Hong Kong	100	100
Winbliss Systems Limited	Distribution software and computer related products including system development, installation and maintenance	Thailand	100	100

ROCTEC GLOBAL

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

b) The Group is deemed to have control over an investee or subsidiaries if it has rights, or is exposed, to variable returns from its involvement with the investee, and it has the ability to direct the activities that affect the amount of its returns.

c) Subsidiaries are fully consolidated, being the date on which the Group obtains control, and continue to be consolidated until the date when such control ceases.

d) The financial statements of the subsidiaries are prepared using the same significant accounting policies as the Company.

e) The assets and liabilities in the financial statements of overseas subsidiary companies are translated to Baht using the exchange rate prevailing on the end of reporting period, and revenues and expenses translated using monthly average exchange rates. The resulting differences are shown under the caption of "Exchange differences on translation of financial statements in foreign currencies" in the statements of changes in shareholders' equity.

f) Material balances and transactions between the Group have been eliminated from the consolidated financial statements.

g) Non-controlling interests represent the portion of profit or loss and net assets of the subsidiaries that are not held by the Company and are presented separately in the consolidated profit or loss and within equity in the consolidated statement of financial position.

2.3 The separate financial statements present investments in subsidiaries, joint venture and associates under the cost method.

3. New financial reporting standards

3.1 Financial reporting standards that became effective in the current year

During the year, the Group has adopted the revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 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 Group's financial statements.

3.2 Financial reporting standards that will become effective for fiscal years beginning on or after 1 January 2026

The Federation of Accounting Professions issued a revised financial reporting standard, which is effective for fiscal years beginning on or after 1 January 2026. This financial reporting standard was 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 management of the Group believes that adoption of these amendments will not have any significant impact on the Group's financial statements.

4. Significant accounting policies

4.1 Revenue recognition and expense

Rendering of services

Advertising income is recognised over time when services have been rendered taking into account the stage of completion. Service rate charged and service period are stipulated in the contract. Commissions paid or discounts given to counterparties who are considered to be customers of the Group are recorded net of revenues from services.

Revenue from advertising production is recognised at the point in time upon completion of service where control of the assets created has not yet been transferred to the customers.

Maintenance service income is recognised over time when services have been rendered taking into account the stage of completion.

Sales of goods

Revenue from sale of goods is recognised at the point in time when control of the asset is transferred to the customer, generally on delivery of the goods. Revenue is measured at the amount of the consideration received or receivable, excluding value added tax of goods supplied after deducting returns, discounts, allowances and price promotions to customers.

Revenues from system installation services

Revenue from system installation services is recognised over time when services have been rendered taking into account the stage of completion, measuring based on information provided by the Group's project managers/the progress certificates of the customers (output method).

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

The recognised revenue which is not yet due per the contracts has been presented under the caption of "Accrued income" under other receivables in the statement of financial position. The amounts recognised are reclassified to trade receivables when the Group's right to consideration is unconditional such as upon completion of services and acceptance by the customer.

The obligation to transfer goods or services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer is presented under the caption of "Advance received/Unearned revenue" in the statement of financial position. The amounts are recognised as revenue when the Group performs under the contract.

Revenue from system installation services is recognised at the point in time upon completion of service where control of the assets created has not yet been transferred to the customers.

Cost of system installation services which the entity has not transferred the control to the customers, has been presented under the caption of "Work in process" in the statement of financial position.

Provision for anticipated losses on installation projects is made in the accounts of the Group in full when the possibility of loss is ascertained.

Finance income

Finance income is calculated using the effective interest method and recognised on an accrual basis.

Finance cost

Interest expense from financial liabilities at amortised cost is calculated using the effective interest method and recognised on an accrual basis.

Dividends

Dividends are recognised when the right to receive the dividends is established.

4.2 Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and at banks, and all highly liquid investments with an original maturity of three months or less and not subject to withdrawal restrictions.

4.3 Inventories

Inventories are valued at the lower of cost under the weighted average method and net realisable value.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

4.4 Cost to fulfill a contract

The Group recognises cost to fulfill a contract with a customer which generates or enhances resources of the entity that will be used in satisfying performance obligations in the future and the costs are expected to be recovered as an asset and amortised to expenses on a systematic basis that is consistent with the pattern of revenue recognition. An impairment loss is recognised to the extent that the carrying amount of an asset recognised exceeds the remaining amount of consideration that the entity expects to receive less direct costs.

4.5 Cost to obtain a contract

The Group recognises commission paid to obtain a customer contract as an asset and amortised to expenses on a systematic basis that is consistent with the pattern of revenue recognition. An impairment loss is recognised to the extent that the carrying amount of an asset recognised exceeds the remaining amount of consideration that the entity expects to receive less direct costs. Provided that the amortisation period of the asset that the Group otherwise would have used is one year or less, costs to obtain a contract are immediately recognised as expenses.

4.6 Investments in subsidiaries, joint ventures and associates

Investments in joint ventures and associates are accounted for in the consolidated financial statements using the equity method.

Investments in subsidiaries, joint ventures and associates are accounted for in the separate financial statements using the cost method.

4.7 Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and allowance for loss on impairment (if any).

Depreciation of investment properties is calculated by reference to their costs on the straight-line basis over estimated useful lives of 9 years. Depreciation of the investment properties is included in determining income.

On disposal of investment properties, the difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period when the asset is derecognised.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

4.8 Buildings and equipment / Depreciation

Buildings and equipment are stated at cost less accumulated depreciation and allowance for loss on impairment of assets (if any).

Depreciation of buildings and equipment is calculated by reference to their costs on the straight-line basis over the following estimated useful lives:

Buildings and building improvement	-	5 - 20 years
Media	-	3 - 10 years
Equipment	-	3 - 5 years
Fixtures and office equipment	-	2 - 5 years
Motor vehicles	-	3 - 5 years

Depreciation is included in determining income.

No depreciation is provided on assets under installation.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on disposal of an asset is included in profit or loss when the asset is derecognised.

4.9 Intangible assets

Intangible assets acquired through business combination are initially recognised at their fair value on the date of business acquisition while intangible assets acquired in other cases are recognised at cost. Following the initial recognition, the intangible assets are carried at cost less any accumulated amortisation and allowance for impairment losses (if any).

Intangible assets with finite lives are amortised on a systematic basis over the economic useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method of such intangible assets are reviewed at least at each financial year end. The amortisation expense is charged to profit or loss.

A summary of the intangible assets with finite useful lives is as follows:

Customer relationship	-	6, 12 and 30 years
Backlog	-	3 and 5 years
Computer software	-	3 - 5 years

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

4.10 Goodwill

Goodwill is initially recorded at cost, which equals to the excess of cost of business combination over the fair value of the net assets acquired. If the fair value of the net assets acquired exceeds the cost of business combination, the excess is immediately recognised as gain in profit or loss.

Goodwill is carried at cost less any accumulated impairment losses. Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired.

For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of cash-generating units that are expected to benefit from the synergies of the combination. The Group estimates the recoverable amount of each cash-generating unit to which the goodwill relates. Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognised in profit or loss. Impairment losses relating to goodwill cannot be reversed in future periods.

4.11 Leases

At inception of contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group as a lessee

The Group applied a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. At the commencement date of the lease (i.e. the date the underlying asset is available for use), the Group recognises right-of-use assets representing the right to use underlying assets and lease liabilities based on lease payments.

Right-of-use assets

Right-of-use assets are measured at cost, less accumulated depreciation, any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities initially recognised, initial direct costs incurred, lease payments made at or before the commencement date of the lease, and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located less any lease incentives received.

Depreciation of right-of-use assets are calculated by reference to their costs, on the straight-line basis over the shorter of their estimated useful lives and the lease term.

Space for advertising	-	2 - 30 years
Buildings	-	1 - 9 years
Equipment	-	6 years
Motor vehicles	-	2 - 5 years

If ownership of the leased asset is transferred to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets which are classified as investment properties are presented as part of investment properties in the statement of financial position.

Lease liabilities

Lease liabilities are measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be payable under residual value guarantees. Moreover, the lease payments include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising an option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

The Group discounted the present value of the lease payments by the interest rate implicit in the lease or the Group's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

A lease that has a lease term less than or equal to 12 months from commencement date or a lease of low-value assets is recognised as expenses on a straight-line basis over the lease term.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

The Group as a lessor

A lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset to a lessee is classified as finance leases. As at the commencement date, an asset held under a finance lease is recognised as a receivable at an amount equal to the net investment in the lease or the present value of the lease payments receivable and any unguaranteed residual value. Subsequently, finance income is recognised over the lease term to reflect a constant periodic rate of return on the net investment in the lease.

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset to a lessee. Lease receivables from operating leases is recognised as income in profit or loss on a straight-line basis over the lease term. Initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying assets and recognised as an expense over the lease term on the same basis as the lease income.

4.12 Related party transactions

Related parties comprise enterprises and individuals that control, or are controlled by the Group, whether directly or indirectly, or which are under common control with the Group.

They also include associated companies and individuals which directly or indirectly own a voting interest in the Group that gives them significant influence over the Group, key management personnel, directors, and officers with authority in the planning and direction of the operations of the Group.

4.13 Foreign currencies

The consolidated and separate financial statements are presented in Baht, which is also the Company's functional currency. Items of each entity included in the consolidated financial statements are measured using the functional currency of that entity.

Transactions in foreign currencies are translated into Baht at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Baht at the exchange rate ruling at the end of reporting period.

Gains and losses on exchange are included in determining income.

Director... Director...

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

4.14 Impairment of non-financial assets

The Group performs impairment reviews in respect of the non-financial assets whenever events or changes in circumstances indicate that an asset may be impaired. The Group also carries out annual impairment reviews in respect of goodwill. An impairment loss is recognised when the recoverable amount of an asset, which is the higher of the asset's fair value less costs to sell and its value in use, is less than the carrying amount. In determining value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, an appropriate valuation model is used. These calculations are corroborated by a valuation model that, based on information available, reflects the amount that the Group could obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the costs of disposal.

An impairment loss is recognised in profit or loss.

Except goodwill, in the assessment of asset impairment if there is any indication that previously recognised impairment losses may no longer exist or may have decreased, the Group estimates the asset's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised.

The increased carrying amount of the asset attributable to a reversal of an impairment loss shall not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in profit or loss.

4.15 Employee benefits

Short-term employee benefits

Salaries, wages, bonuses and contributions to the social security fund are recognised as expenses when incurred.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Post-employment benefit and other long-term employee benefits

Defined contribution plans

The Group and its employees have jointly established a provident fund. The fund is monthly contributed by employees and by the Group. The fund's assets are held in a separate trust fund and the contributions of the Group are recognised as expenses when incurred.

Defined benefit plans and other long-term employee benefits

The Group has obligations in respect of the severance payments they must make to employees upon retirement under labor law and other employee benefit plans. The Group treats these severance payment obligations as a defined benefit plan. In addition, the Group provides other long-term employee benefit plan, namely long service awards.

The obligation under the defined benefit plan is determined by a professionally qualified independent actuary based on actuarial techniques, using the projected unit credit method.

Actuarial gains and losses arising from post-employment benefits are recognised immediately in other comprehensive income.

Actuarial gains and losses arising from other long-term benefits are recognised immediately in profit or loss.

Past service costs are recognised in profit or loss on the earlier of the date of the plan amendment or curtailment and the date that the Group recognises restructuring-related costs.

4.16 Provisions

Provisions are recognised when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

4.17 Income tax

Income tax expense represents the sum of corporate income tax currently payable and deferred tax.

Current tax

Current income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on taxable profits determined in accordance with tax legislation.

Deferred tax

Deferred income tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the end of each reporting period, using the tax rates enacted at the end of the reporting period.

The Group recognises deferred tax liabilities for all taxable temporary differences while it recognises deferred tax assets for all deductible temporary differences and tax losses carried forward to the extent that they are probable that future taxable profit will be available against which such deductible temporary differences and tax losses carried forward can be utilised.

At each reporting date, the Group reviews and reduces the carrying amounts of deferred tax assets to the extent that they are no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

The Group records deferred tax directly to shareholders' equity if the tax relates to items that are recorded directly to shareholders' equity.

4.18 Financial instruments

The Group initially measures financial assets at its fair value plus, in the case of financial assets that are not measured at fair value through profit or loss, transaction costs. However, trade receivables, that do not contain a significant financing component or for which at contract inception the Group expected payment by the customer less than one year and the Group has applied the practical expedient regarding not to adjust the effects of a significant financing component, are measured at the transaction price as disclosed in the accounting policy relating to revenue recognition.

Classification and measurement of financial assets

Financial assets are classified, at initial recognition, as to be subsequently measured at amortised cost, fair value through other comprehensive income ("FVOCI"), or fair value through profit or loss ("FVTPL"). The classification of financial assets at initial recognition is driven by the Group's business model for managing the financial assets and the contractual cash flows characteristics of the financial assets.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Financial assets at amortised cost

The Group measures financial assets at amortised cost if the financial asset is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Financial assets designated at FVOCI (equity instruments)

Upon initial recognition, the Group can elect to irrevocably classify its equity investments which are not held for trading as equity instruments designated at FVOCI. The classification is determined on an instrument-by-instrument basis.

Gains and losses recognised in other comprehensive income on these financial assets are never recycled to profit or loss.

Dividends are recognised as other income in profit or loss, except when the dividends clearly represent a recovery of part of the cost of the financial asset, in which case, the gains are recognised in other comprehensive income.

Equity instruments designated at FVOCI are not subject to impairment assessment.

Financial assets at FVTPL

Financial assets measured at FVTPL are carried in the statement of financial position at fair value with net changes in fair value recognised in profit or loss.

These financial assets include derivatives and financial assets with cash flows that are not solely payments of principal and interest.

Classification and measurement of financial liabilities

Except for derivative liabilities, at initial recognition the Group's financial liabilities are recognised at fair value net of transaction costs and classified as liabilities to be subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. In determining amortised cost, the Group takes into account any fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in profit or loss.

Derecognition of financial instruments

A financial asset is primarily derecognised when the rights to receive cash flows from the asset have expired or have been transferred and either the Group has transferred substantially all the risks and rewards of the asset, or the Group has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

Impairment of financial assets

The Group recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVTPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For trade receivables and contract assets, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

ECLs are calculated based on its historical credit loss experience and adjusted for forward-looking factors specific to the debtors and the economic environment.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

4.19 Derivatives

The Group uses derivatives, such as forward currency contracts, to hedge its foreign currency risks.

Derivatives are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. The subsequent changes including interest income are recognised in profit or loss.

Derivatives are presented as non-current assets or non-current liabilities if the remaining maturity of the instrument is more than 12 months and it is not due to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

4.20 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between buyer and seller (market participants) at the measurement date. The Group applies a quoted market price in an active market to measure its assets and liabilities that are required to be measured at fair value by relevant financial reporting standards. Except in case of no active market of an identical asset or liability or when a quoted market price is not available, the Group measures fair value using valuation technique that are appropriate in the circumstances and maximise the use of relevant observable inputs related to assets and liabilities that are required to be measured at fair value.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy into three levels based on categorise of input to be used in fair value measurement as follows:

Level 1 Use of quoted market prices in an observable active market for such assets or liabilities

Level 2 Use of other observable inputs for such assets or liabilities, whether directly or indirectly

Level 3 Use of unobservable inputs such as estimates of future cash flows

At the end of each reporting period, the Group determines whether transfers have occurred between levels within the fair value hierarchy for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

5. Significant accounting judgements and estimates

The preparation of financial statements in conformity with financial reporting standards at times requires management to make subjective judgements and estimates regarding matters that are inherently uncertain. These judgements and estimates affect reported amounts and disclosures; and actual results could differ from these estimates. Significant judgements and estimates are as follows:

Revenue from contracts with customers

Identification of performance obligations

In identifying performance obligations, the management is required to use judgement regarding whether each promise to deliver goods or services is considered distinct, taking into consideration terms and conditions of the arrangement. In other words, if a good or service is separately identifiable from other promises in the contract and if the customer can benefit from it, it is accounted for separately.

Determination of timing of revenue recognition

In determining the timing of revenue recognition, the management is required to use judgement regarding whether performance obligations are satisfied over time or at a point in time, taking into consideration terms and conditions of the arrangement. The Group recognises revenue over time in the following circumstances:

- the customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs
- the entity's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or
- the entity's performance does not create an asset with an alternative use to the entity and the entity has an enforceable right to payment for performance completed to date

Where the above criteria are not met, revenue is recognised at a point in time. Where revenue is recognised at a point in time, the management is required to determine when the performance obligation under the contract is satisfied.

In calculating the revenue recognised over time (revenue from system installation services), the management is required to use judgement regarding measuring progress towards complete satisfaction of a performance obligation, measuring based on information provided by the Group's project managers/the progress certificates of the customers.

Allowance for expected credit losses

In determining an allowance for expected credit losses, the management needs to make judgement and estimates based upon, among other things, past collection history, aging profile of outstanding debts, the expected future cash-inflows and the forecast economic condition for groupings of various customer segments with similar credit risks. The Group's historical credit loss experience and forecast economic conditions may also not be representative of whether a customer will actually default in the future.

Allowance for impairment of non-financial assets

In determining allowance for impairment of a non-financial asset, the management is required to exercise judgements regarding determination of the recoverable amount of the asset, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs of disposing of the asset. The value in use calculation is based on a discounted cash flow model.

The cash flows do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the performance of the assets of the cash-generating unit being tested (for fair value less cost of disposal based on income approach, cash flow includes significant future investments that will enhance the performance of the assets). The recoverable amount is sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

Estimated system installation project costs

The management is required to exercise judgements regarding estimation of system installation project costs based on details of the installation work, taking into account the volume and value of system installation materials to be used in the project, to reflect performance obligations completed.

Provision for warranty on system installation projects

The management has exercised judgement and considered relevant information regarding provision for warranty on system installation projects, based on past experience and occurred information. The Group is to review the provision on a periodic basis when relevant circumstances and assumptions change.

6. Related party transactions

During the year, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties.

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements		Transfer pricing policy
	2026	2025	2026	2025	
Transactions with parent company					
Rental income	-	3	-	3	Contract price
Administrative expenses	3	-	3	-	Contract price
Transactions with subsidiaries					
(eliminated from the consolidated financial statements)					
Rental income	-	-	10	9	*Contract price*
Rental expenses	-	-	334	210	*Contract price*
Costs of advertising production	-	-	3	3	*Contract price*
Transactions with joint ventures and associates					
Revenues from sale	9	10	-	-	*Contract price*
Revenue from system installation services	9	10	-	-	*Contract price*
Transactions with related companies					
Service income	151	145	7	7	*Contract price*
Revenues from sale	336	121	-	-	*Contract price*
Revenue from advertising production	112	127	-	-	*Contract price*
Revenue from system installation services	238	348	-	-	*Contract price*
Rental income	393	320	376	249	*Contract price*
Interest income	8	5	-	-	*3.27 to 5.40 % per annum*
Cost of services	7	8	-	-	*Contract price*
Rental expenses	62	49	11	-	*Contract price*
Administrative expenses	12	1	9	-	*Contract price*
Selling expenses	12	-	11	-	*Contract price*

Note: Contract price is mutually agreed price by referring to market price.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

The balances of the accounts between the Group and those related parties were as follows.

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Trade and other current receivables (Note 7.1)				
Trade and other current receivables				
Parent company	-	1	-	1
Subsidiaries	-	-	42	39
Associate	-	11	-	-
Related companies (1)	181	159	61	15
Total	181	171	103	55
Less: Allowance for expected credit losses	(15)	(15)	(56)	(53)
Total trade and other current receivables	166	156	47	2
Receivables under installment agreements (Note 7.2)				
Associate	5	1	-	-
Related companies (1)	223	102	-	-
Total receivables under installment agreements	228	103	-	-
Accrued income				
Parent company	-	2	-	1
Related companies (1)	35	113	31	75
Total accrued income	35	115	31	76
Less: Allowance for expected credit losses	(1)	(1)	-	-
Total accrued income	34	114	31	76
Retention receivables				
Related companies (1)	8	8	-	-
Total retention receivables	8	8	-	-
Deposit receivables				
Related companies (1)	4	-	3	-
Total deposit receivables	4	-	3	-
Trade and other current payables (Note 17)				
Subsidiaries	-	-	3	35
Related companies (1)	17	13	4	1
Total trade and other current payables	17	13	7	36

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Advances received and unearned revenues				
Associate	8	10	-	-
Related companies [(1)]	226	294	2	2
Total advances received and unearned revenues	234	304	2	2
Lease liabilities				
Subsidiaries	-	-	454	518
Related company [(1)]	201	262	-	-
Total lease liabilities	201	262	454	518

(1) Related companies consist of the shareholders of the Company and subsidiary of shareholders of the Company.

Loans to related parties

The balances of loans between the Company and those related parties and the movements were as follows.

(Unit: Million Baht)

	Consolidated financial statements			
	Balance as at	During the year		Balance as at
Long-term loans to	31 March 2025	Increase	Decrease	31 March 2026
Related company [(1)]				
Prowtech International Vina JSC	14	-	(3)	11
Total	14	-	(3)	11
Less: Current portion	(14)			(11)
Net	-			-

(1) Associate's subsidiary

(Unit: Million Baht)

	Separate financial statements			
	Balance as at	During the year		Balance as at
Short-term loan to	31 March 2025	Increase	Decrease	31 March 2026
Joint ventures				
MYGG Company Limited (Note 11)	-	19	(19)	-
Net	-	19	(19)	-

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Directors and management's benefits

The Group had employee benefit expenses payable to its directors and management as detailed below.

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	57	57	27	26
Post-employment benefits	1	1	-	-
Total	58	58	27	26

Guarantee obligations with related parties

The Company has outstanding guarantee obligations with its related parties, as described in Note 31.3 to the financial statements.

7. Trade and other current receivables

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Trade and other receivables (Note 7.1)	735	354	189	47
Receivables under installment agreements (Note 7.2)	120	41	-	-
Total	855	395	189	47

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

7.1 Trade and other current receivables

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Trade receivables - related parties				
Aged on the basis of due dates				
Not yet due	111	58	47	-
Past due				
Up to 3 months	23	54	-	-
3 - 6 months	-	2	-	-
6 - 12 months	32	29	-	-
Over 12 months	-	1	-	-
Total	166	144	47	-
Less: Allowance for expected credit losses	-	(1)	-	-
Total trade receivables - related parties - net	166	143	47	-
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	242	74	116	6
Past due				
Up to 3 months	105	67	6	38
3 - 6 months	135	24	-	1
6 - 12 months	43	16	-	-
Over 12 months	33	10	18	-
Total trade receivables - unrelated parties - net	558	191	140	45
Total trade receivables - net	724	334	187	45
Other current receivables				
Other current receivables - related parties	15	16	56	55
Other current receivables	11	7	2	-
Dividend receivable - related party	-	11	-	-
Total	26	34	58	55
Less: Allowance for expected credit losses	(15)	(14)	(56)	(53)
Total other current receivables - net	11	20	2	2
Total trade and other receivables - net	735	354	189	47

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

7.2 Receivables under installment agreements

(Unit: Million Baht)

	Consolidated financial statements	
	2026	2025
Receivables under installment agreements	238	112
Less: Deferred interest income	(10)	(7)
Total	228	105
Less: Portion due within one year	(120)	(41)
Receivables under installment agreements - net of current portion	108	64

The balance of receivables under installment agreements were detailed as follows:

(Unit: Million Baht)

	Consolidated financial statements		
	2026		
	Less than 1 year	1 - 5 years	Total
Receivables under installment agreements	127	111	238
Deferred interest income	(7)	(3)	(10)
Present value of receivables under installment agreements	120	108	228

(Unit: Million Baht)

	Consolidated financial statements		
	2025		
	Less than 1 year	1 - 5 years	Total
Receivables under installment agreements	45	67	112
Deferred interest income	(4)	(3)	(7)
Present value of receivables under installment agreements	41	64	105

Receivable under installment agreements are committed on a monthly basis and the terms of the agreements are generally between 1 and 3 years.

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Director..Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

8. Cash and cash equivalents / Other current financial assets

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash and cash equivalents				
Current accounts	13	10	1	1
Saving accounts	1,051	811	148	178
Fixed deposits with maturity date due 3 months or less	629	1,017	104	287
Total cash and cash equivalents	1,693	1,838	253	466
Debt instruments at amortised cost				
Fixed deposits with maturity date due more than 3 months	660	61	450	-
Total other current financial assets	660	61	450	-

As at 31 March 2026, bank deposits in saving accounts and fixed deposits with maturity date due 3 months or less and certificate of deposits carried interests between 0.10 and 7.50% per annum (2025: between 0.10 and 5.90% per annum).

9. Other non-current financial assets

(Unit: Million Baht)

	Consolidated financial statements and Separate financial statements	
	2026	2025
Equity instruments designated at fair value through other comprehensive income		
Foreign non-quoted equity securities	41	67
Total	41	67

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

10. Investments in subsidiaries

Details of investments in subsidiaries as presented in the separate financial statements are as follows:

(Unit: Million Baht)

Company's name	Paid-up capital		Cost		Allowance for impairment of investment		Carrying amounts based on cost method - net		Dividend received	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Master and More Company Limited	186	266	241	321	-	-	241	321	61	50
Eye On Ads Company Limited	500	500	536	536	-	-	536	536	93	124
Green Ad Company Limited	240	240	392	392	(178)	(64)	214	328	10	10
Maco Outdoor Sdn Bhd	8	8	8	8	(8)	(8)	-	-	-	-
VGI MACO (Singapore) Private Limited	474	474	355	355	-	-	355	355	-	-
Total			1,532	1,612	(186)	(72)	1,346	1,540	164	184

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Roctec Global Public Company Limited

Details of investments in subsidiaries that have material non-controlling interests

(Unit: Million Baht)

Company's name	Proportion of equity interest held by non-controlling interests		Accumulated balance of non-controlling interests		Profit allocated to non-controlling interests		Other comprehensive income allocated to non-controlling interests during the year		Dividend paid to non-controlling interests	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	(Percent)	(Percent)								
Gold Star Group Company Limited	40.00	40.00	119.7	119.6	7.0	5.7	-	0.7	7.0	7.5
Trans.Ad Group	18.35	18.35	215.8	196.2	65.7	71.3	9.8	16.0	36.3	46.2
VGI MACO (Singapore) Private Limited	25.00	25.00	115.7	111.3	11.1	6.9	6.7	12.0	-	-

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Summarised financial information that based on amounts before inter-company elimination about subsidiaries that have material non-controlling.

Summarised information about financial position

(Unit: Million Baht)

	Gold Star Group Company Limited		Trans.Ad Group		VGI MACO (Singapore) Private Limited	
	2026	2025	2026	2025	2026	2025
Current assets	85.6	88.1	2,672.3	2,564.9	33.7	44.2
Non-current assets	300.6	311.4	259.8	225.5	414.7	452.2
Current liabilities	20.8	25.8	1,883.3	1,882.4	57.0	50.5
Non-current liabilities	66.4	74.7	51.0	59.0	-	-

Summarised information about comprehensive income

(Unit: Million Baht)

	Gold Star Group Company Limited		Trans.Ad Group		VGI MACO (Singapore) Private Limited	
	2026	2025	2026	2025	2026	2025
Revenue	132.7	141.2	2,664.6	2,693.9	-	-
Profit	17.5	14.3	271.9	287.6	64.0	27.7
Total comprehensive income	17.5	12.6	250.1	251.8	37.2	15.6

Summarised information about cash flow

(Unit: Million Baht)

	Gold Star Group Company Limited		Trans.Ad Group		VGI MACO (Singapore) Private Limited	
	2026	2025	2026	2025	2026	2025
Cash flows from operating activities	41.1	55.2	320.6	265.3	5.3	-
Cash flows from (used in) investing activities	(38.7)	(4.8)	6.4	12.3	(5.2)	26.3
Cash flows used in financing activities	(24.2)	(24.7)	(122.3)	(200.6)	-	-
Net increase (decrease) in cash and cash equivalents	(21.8)	25.7	204.7	77.0	0.1	26.3

Director.. Director...

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

10.1 Subsidiaries directly owned by the Company

10.1.1 Master and More Company Limited ("MAM")

On 2 September 2025, the Extraordinary Annual General Meeting of MAM passed a resolution approving a decrease of Baht 80 million in a registered and issued share capital of MAM from Baht 266 million to Baht 186 million by reducing the number of ordinary shares from 26.6 million ordinary shares with a par value of Baht 10 each to 18.6 million ordinary shares with a par value of Baht 10 each. MAM registered the decrease in its registered capital with the Ministry of Commerce on 6 October 2025.

10.1.2 Green Ad Company Limited ("Green Ad")

During the year, the Company has considered the impairment of investment in Green Ad. The Company recognised impairment loss for this investment amounting to Baht 114 million in the profit and loss to reduce the carrying amount of the assets to its recoverable amounts.

The Company determined the recoverable amounts of the asset with key assumptions as summarised below.

Method	Pre-tax discount rate (% per annum)		Long-term growth rate (% per annum)	
	2026	2025	2026	2025
Value in use is determined by using cash flow projections covering 5 years period	14.6	15.5	2.0	3.5

Management has considered growth rate from historical operation results, expected market growth, gross domestic product, inflation rate, and discount rate as a pre-tax rate to reflect the risks specific to the asset. These assumptions are based on management of the Company's judgement.

The reasonably possible change in the key assumptions on which the recoverable amount of investment in Green Ad, which is increase in pre-tax discount rates and decrease in long-term growth rate would result in further increase impairment on this asset.

11. Investments in joint ventures

11.1 Details of joint ventures

(Unit: Million Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements: Carrying amounts based on equity method		Separated financial statements: Cost	
			2026	2025	2026	2025	2026	2025
Hello Bangkok LED Company Limited [1]	Providing advertising service through the Static Billboards and Digital LED	Thailand	-	50.00	-	1,901	-	1,950
MYGG Company Limited	Operating a digital content and online gaming business	Thailand	50.00	50.00	-	47	-	50
Total					-	1,948	-	2,000
Less: Allowance for impairment					-	(28)	-	(56)
Net					-	1,920	-	1,944

[1] The Company changed the classification of its investment from a joint venture to an associate (Note 12).

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

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MYGG Company Limited

On 25 April 2025, the Company entered into a loan agreement with MYGG Company Limited amounting to Baht 19 million (Note 6), with interest to be charged at the rate stipulated in the agreement. The lender shall not demand payment of the principal and interest under this loan agreement before the completion of the registration process for the capital reduction of MYGG Company Limited with the Ministry of Commerce. On 13 May 2025, the Extraordinary General Meeting of Shareholders No. 1/2568 of MYGG Company Limited passed a resolution approving the reduction of the registered capital from the original Baht 200 million, consisting of 20 million ordinary shares with a par value of Baht 10 each, to a registered capital of Baht 100 million, consisting of 20 million ordinary shares with a par value of Baht 5 each. MYGG Company Limited registered the decrease in its registered capital with the Ministry of Commerce on 26 June 2025.

On 16 June 2025, the Extraordinary General Meeting of Shareholders No. 2/2568 of MYGG Company Limited passed a resolution approving the reduction of the registered capital from the original Baht 100 million, consisting of 20 million ordinary shares with a par value of Baht 5 each, to a registered capital of Baht 62 million, consisting of 12.4 million ordinary shares with a par value of Baht 5 each. Currently, MYGG Company Limited registered the decrease in its registered capital with the Ministry of Commerce on 18 August 2025. The Company has utilised the anticipated capital return to settle the loan payable from MYGG Company Limited.

11.2 Share of profit and loss and dividend income

(Unit: Million Baht)

Company	Consolidated financial statements		Separate financial statements	
	Share of profit (loss)		Dividend income	
	2026	2025	2026	2025
Hello Bangkok LED Company Limited	15	74	83	105
MYGG Company Limited	-	(2)	-	-
Total	15	72	83	105

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

12. Investments in associates

12.1 Details of associates

(Unit: Million Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements: Carrying amounts based on equity method		Separated financial statements: Cost	
			2026	2025	2026	2025	2026	2025
Hello Bangkok LED Company Limited	Providing advertising service through the Static Billboards and Digital LED	Thailand	50.00	-	1,879	-	1,950	-
Prowtech Vietnam Holding Joint Stock Company (Formerly known as "VGI Vietnam Joint Stock Company")	Provision of out-of-home media service in Vietnam	Vietnam	25.00	25.00	454	451	-	-
PT VGI Mas Investasi	Provision of out-of-home media, payment system and CRM loyalty program in Indonesia	Indonesia	40.00	40.00	1	1	-	-
Total					2,334	452	1,950	-
Less: Allowance for impairment					-	-	(25)	-
Net					2,334	452	1,925	-

Director...Director...

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited
บริษัท โรคเทค โกลบอล จำกัด (มหาชน)

Hello Bangkok L.E.D. Company Limited

On 29 April 2025, the Extraordinary General Meeting No.1/2568 of the Company passed a resolution approving the disposal of all Hello Bangkok L.E.D. Company Limited shares held by the Company to Plan B Media Public Company Limited. The disposal consisted of 500,000 shares, equivalent to 50% of the paid-up share, at the price of Baht 4,000 per share, amounting to a total consideration of Baht 2,000 million. Subsequently, on 24 July 2025, the Annual General Meeting of the Company's shareholders approved an amendment to this agreement. This amendment extends the final execution of the contract from the original deadline within August 2025 to August 2027 and includes a condition regarding the deposit of Baht 240 million, to be paid in 10 installments of Baht 24 million each with the entire deposit to be received by August 2027 as specified in the contract. During the year, the Company received a deposit of Baht 96 million.

On July 24, 2025, the Company changed its investment status in Hello Bangkok L.E.D. Company Limited from a joint venture to an associate. This change was made because the Company does not have joint decision-making power in Hello Bangkok L.E.D. Company Limited, although it still holds significant influence over the company.

12.2 Share of profit and loss and dividend received

(Unit: Million Baht)

Associates	Consolidated financial statements			
	Share of profit		Dividend received	
	2026	2025	2026	2025
Hello Bangkok L.E.D. Company Limited	46	-	-	-
Prowtech Vietnam Holding Joint Stock Company	30	29	-	21
Total	76	29	-	21

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

12.3 Financial information about material associates

Summarised information about financial position

(Unit: Million Baht)

	Hello Bangkok L.E.D. Company Limited		Prowtech Vietnam Holding Joint Stock Company	
	2026	2025	2026	2025
Cash and cash equivalents	110	102	116	43
Current assets	156	160	1,135	558
Non-current assets	413	420	920	720
Current liabilities	(201)	(203)	(1,195)	(480)
Non-current liabilities	(38)	(65)	(233)	(319)
Net assets	440	414	743	522
Shareholding percentage (%)	50	50	25	25
Share of net assets	220	207	186	131
Fair value adjustment of assets acquired and liabilities assumed	320	355	23	31
Goodwill	1,339	1,339	245	289
Carrying amounts of associates based on equity method	1,879	1,901	454	451

Summarised information about comprehensive income

(Unit: Million Baht)

	Hello Bangkok L.E.D. Company Limited		Prowtech Vietnam Holding Joint Stock Company	
	2026	2025	2026	2025
Revenues	650	648	1,079	951
Profit	194	221	157	155
Amortisation of fair value adjustment of assets acquired and liabilities assumed	(73)	(73)	(37)	(41)

Hello LED has mortgaged land with a total net book value as at 31 March 2026 of approximately Baht 76 million (2025: Baht 76 million) (the Company's proportion: Baht 38 million 2025: Baht 38 million) and pledged bank deposits amounting to approximately Baht 0.2 million (2025: Baht 0.2 million) (The Company's proportion: Baht 0.1 million (2025: Baht 0.1 million)), as collateral for credit facilities granted by a commercial bank.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited

13. Investment properties

(Unit: Million Baht)

	Consolidated financial statements and Separate financial statements		
	Land awaiting sales	Office building and right-of-use assets for rent	Total
31 March 2026:			
Cost	35	-	35
Net book value	35	-	35
31 March 2025:			
Cost	35	31	66
Less: Accumulated depreciation	-	(31)	(31)
Net book value	35	-	35

A reconciliation of the net book value of investment properties is presented below.

(Unit: Million Baht)

	Consolidated financial statements and Separate financial statements	
	2026	2025
Net book value at beginning of period	35	54
Depreciation charged	-	(19)
Net book value at end of period	35	35

The Group's investment is land. The fair value as at 31 March 2026 amounting to Baht 191 million (2025: Baht 191 million) was determined based on valuation performed by an accredited independent valuer using the market approach.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

14. Buildings and equipment

(Unit: Million Baht)

	Consolidated financial statements						
	Buildings and building improvement	Media	Equipment	Fixtures and office equipment	Motor vehicles	Assets under installation	Total
Cost:							
1 April 2024	33	609	41	107	11	-	801
Additions	1	9	2	7	2	7	28
Disposals	(23)	-	(8)	(5)	(1)	-	(37)
Transfers	1	-	-	(1)	2	(1)	1
Translation adjustment	-	(6)	-	(4)	-	-	(10)
31 March 2025	12	612	35	104	14	6	783
Additions	-	6	12	5	-	6	29
Disposals	-	(2)	(9)	(2)	(2)	-	(15)
Transfers	12	-	(2)	2	-	(12)	-
Translation adjustment	-	(4)	-	(3)	-	-	(7)
31 March 2026	24	612	36	106	12	-	790
Accumulated depreciation:							
1 April 2024	17	320	33	91	8	-	469
Depreciation	16	83	3	8	2	-	112
Depreciation on disposals	(23)	-	(7)	(3)	(1)	-	(34)
Depreciation on transfers	-	-	-	-	2	-	2
Translation adjustment	-	(4)	-	(5)	-	-	(9)
31 March 2025	10	399	29	91	11	-	540
Depreciation	1	62	3	6	1	-	73
Depreciation on disposals	-	-	(9)	(2)	(2)	-	(13)
Depreciation on transfers	-	-	(2)	2	-	-	-
Translation adjustment	-	(3)	-	(2)	-	-	(5)
31 March 2026	11	458	21	95	10	-	595
Allowance for impairment loss:							
1 April 2024	-	-	1	-	-	-	1
Decrease	-	1	-	-	-	-	1
31 March 2025	-	1	1	-	-	-	2
31 March 2026	-	1	1	-	-	-	2
Net book value:							
31 March 2025	2	212	5	13	3	6	241
31 March 2026	13	153	14	11	2	-	193

Depreciation

2025 (Baht 88 million included in costs of services and sales, and the balance in administrative expenses)	112
2026 (Baht 65 million included in costs of services and sales, and the balance in administrative expenses)	73

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited

(Unit: Million Baht)

	Separate financial statements			
	Buildings and building improvement	Fixtures and office equipment	Assets under installation	Total
Cost:				
1 April 2024	15	14	-	29
Additions	1	1	5	7
Disposals	(15)	(2)	-	(17)
Transfers	-	(1)	-	(1)
31 March 2025	1	12	5	18
Additions	-	-	1	1
Disposals	-	(2)	-	(2)
Transfers	6	-	(6)	-
31 March 2026	7	10	-	17
Accumulated depreciation:				
1 April 2024	5	12	-	17
Depreciation	10	1	-	11
Depreciation on disposals	(15)	(2)	-	(17)
31 March 2025	-	11	-	11
Depreciation	-	1	-	1
Depreciation on disposals	-	(2)	-	(2)
31 March 2026	-	10	-	10
Net book value:				
31 March 2025	1	1	5	7
31 March 2026	7	-	-	7
Depreciation				
2025 (included in administrative expenses)				11
2026 (included in administrative expenses)				1

As at 31 March 2026, certain items of building and equipment had been fully depreciated but were still in use. The gross carrying amount before deducting accumulated depreciation of those assets amounted to approximately Baht 215 million (2025: Baht 146 million) (The Company only: Baht 15 million (2025: Baht 12 million)).

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

15. Intangible assets

(Unit: Million Baht)

	Consolidated financial statements			
	Intangible assets acquired through business combination			
	Customer relationships	Backlogs	Computer software	Total
Cost:				
1 April 2024	534	63	10	607
Additions	-	-	6	6
Disposals	-	-	(1)	(1)
Translation adjustment	(10)	-	-	(10)
31 March 2025	524	63	15	602
Additions	-	-	1	1
Translation adjustment	(6)	-	-	(6)
31 March 2026	518	63	16	597
Accumulated amortisation:				
1 April 2024	154	63	9	226
Amortisation	25	-	2	27
Amortisation on disposals	-	-	(1)	(1)
Translation adjustment	(4)	-	-	(4)
31 March 2025	175	63	10	248
Amortisation	24	-	2	26
Translation adjustment	(3)	-	-	(3)
31 March 2026	196	63	12	271
Net book value				
31 March 2025	349	-	5	354
31 March 2026	322	-	4	326

Amortisation

2025 (Baht 25 million included in selling expenses, and the balance in administrative expenses)	27
2026 (Baht 24 million included in selling expenses, and the balance in administrative expenses)	26

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

	(Unit: Million Baht)
	Separate financial statements
	Computer software
Cost:	
1 April 2024	6
Additions	2
Disposals	(1)
31 March 2025	7
Additions	1
31 March 2026	8
Accumulated amortisation:	
1 April 2024	5
31 March 2025	5
31 March 2026	6
Net book value	
31 March 2025	2
31 March 2026	2

16. Goodwill

	(Unit: Million Baht)	
	Consolidated financial statements	
	2026	2025
Cost		
Beginning balance	216	223
Translation adjustment	(5)	(7)
Ending balance	211	216
Allowance for impairment loss		
Beginning balance	-	-
Increase	(10)	-
Ending balance	(10)	-
Net book value		
Beginning balance	216	223
Ending balance	201	216

Director.. Director...

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

The Group allocated goodwill acquired through business combinations to the cash generating units (CGUs) for impairment testing as follows:

(Unit: Million Baht)

	Cost		Allowance for impairment loss		Net book value	
	2026	2025	2026	2025	2026	2025
Master and More Company Limited	13	13	-	-	13	13
Trans.Ad Solutions Company Limited	47	47	-	-	47	47
Roctec Technology Limited	109	114	-	-	109	114
Gold Star Group Company Limited	42	42	(10)	-	32	42
Total	211	216	(10)	-	201	216

The Group determined the recoverable amounts of the CGUs based on value-in-use by preparing projections of the cash flows cover a period of 5 years.

Key assumptions used in recoverable amounts calculations in significant CGUs are summarised below:

(Unit: % per annum)

	Roctec Technology Limited		Trans.Ad Solutions Company Limited		Gold Star Group Company Limited	
	2026	2025	2026	2025	2026	2025
Long term growth rate	1.7	2.4	3.5	3.5	2.0	3.5
Pre-tax discount rate	8.5	8.5	13.8	16.2	14.6	15.5

Management has considered growth rate from historical operation results and expected market growth, inflation rate and discount rate as a pre-tax rate to reflect the risks specific to each cash-generating unit.

During the current year, the Group recognises impairment loss for goodwill in Gold Star Group Company Limited of Baht 10 million in profit or loss to reduce the carrying amount of the asset to its recoverable amounts.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

17. Trade and other current payables

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Trade payables - related parties	-	-	3	35
Trade payables	188	211	8	3
Other current payables - related parties	14	12	1	-
Other current payables	4	5	1	3
Accrued expenses - related parties	3	1	3	1
Accrued expenses	238	255	16	24
Accrued costs of installation	1,058	929	-	-
Total trade and other current payables	1,505	1,413	32	66

18. Leases

18.1 The Group as a lessee

The Group has lease contracts used in its operations. Leases generally have lease terms between 1 - 30 years.

a) Right-of-use assets

(Unit: Million Baht)

	Consolidated financial statements				
	Space for advertising	Buildings	Equipment	Motor vehicles	Total
1 April 2024	267	83	3	8	361
Additions	-	28	-	7	35
Decrease from contract modification	-	(2)	-	-	(2)
Decrease from contract cancellation	-	(23)	-	-	(23)
Depreciation	(41)	(32)	(2)	(3)	(78)
Translation adjustment	-	(2)	-	-	(2)
31 March 2025	226	52	1	12	291
Additions	-	97	-	4	101
Increase (decrease) from contract modification	(1)	1	-	-	-
Depreciation	(41)	(30)	(1)	(3)	(75)
Translation adjustment	-	(1)	-	-	(1)
31 March 2026	184	119	-	13	316

(Unit: Million Baht)

	Separate financial statements			
	Space for advertising	Buildings	Motor vehicles	Total
1 April 2024	202	31	4	237
Additions	-	-	5	5
Increase from contract modification	518	-	-	518
Decrease from contract cancellation	-	(23)	-	(23)
Depreciation	(203)	(8)	(1)	(212)
31 March 2025	517	-	8	525
Additions	-	89	4	93
Increase from contract modification	258	-	-	258
Depreciation	(259)	(8)	(2)	(269)
31 March 2026	516	81	10	607

b) Lease liabilities

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Lease payments	496	444	599	543
Less: Deferred interest expenses	(153)	(135)	(50)	(17)
Total	343	309	549	526
Less: Portion due within one year	(71)	(59)	(199)	(257)
Lease liabilities - net of current portion	272	250	350	269

Movements of the lease liability account are summarised below:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Balance at beginning of year	309	373	525	248
Additions	101	35	93	5
Increase (decrease) from contract modification	-	(2)	258	518
Decrease from contract cancellation	-	(31)	-	(25)
Transfer out	-	(1)	-	-
Accretion of interest	27	25	20	6
Repayments/transfer to trade payable	(92)	(88)	(348)	(226)
Translation differences	(2)	(2)	-	-
Balance at end of year	343	309	548	526

A maturity analysis of lease payments is disclosed in Note 33.2 to the financial statements under the liquidity risk.

c) Expenses relating to leases that are recognised in profit or loss

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Depreciation expense of right-of-use assets	75	79	269	212
Interest expense on lease liabilities	27	25	20	6
Expense relating to short-term leases	1	2	-	1
Expense relating to leases of low-value assets	2	3	2	2

d) Others

The Group had total cash outflows for leases for the year ended 31 March 2026 of Baht 98 million (the Company only: Baht 385 million) (2025: Baht 92 million (the Company only: Baht 202 million)), including the cash outflow related to short-term lease and leases of low-value.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

18.2 Group as a lessor

The Company has entered into operating leases for its office building space and media equipment (excluding operating lease income under Advertising Media Management and Service Agreement as discussed in Note 24.2 to the financial statements) of the lease terms are between 1 and 4 years.

The Company has future minimum rentals receivable under non-cancellable operating leases as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Within 1 year	4	48	20	1
Over 1 and up to 3 years	1	5	-	-
Total	5	53	20	1

During the year, the Group has sub-lease income amounting to Baht 17 million (2025: Baht 79 million) (the Company only: Baht 16 million (2025: Baht 16 million)).

19. Non-current provision for employee benefits

(Unit: Million Baht)

	Consolidated financial statements					
	Post-employment benefits from employee's retirement		Other long-term employee benefits plan		Total	
	2026	2025	2026	2025	2026	2025
Provision for employee benefits at beginning of year	48	32	11	6	59	38
Included in profit and loss:						
Current service cost	5	3	1	1	6	4
Interest cost	1	1	-	-	1	1
Remeasurement loss	-	-	1	5	1	5
Included in statements of comprehensive income:						
Remeasurement loss arising from						
Demographic assumptions changes	-	2	-	-	-	2
Financial assumptions changes	-	4	-	-	-	4
Experience adjustments	2	6	-	-	2	6
Benefits paid	-	-	(3)	(1)	(3)	(1)
Translation adjustments	2	-	-	-	2	-
Provision for employee benefits at end of year	58	48	10	11	68	59

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

(Unit: Million Baht)

	Separate financial statements					
	Post-employment benefits from employee's retirement		Other long-term employee benefits plan		Total	
	2026	2025	2026	2025	2026	2025
Provision for employee benefits at beginning of year	10	5	1	1	11	6
Included in profit and loss:						
Current service cost	2	1	-	-	2	1
Included in statements of comprehensive income:						
Remeasurement loss arising from						
Financial assumptions changes	-	1	-	-	-	1
Experience adjustments	-	3	-	-	-	3
Provision for employee benefits at end of year	12	10	1	1	13	11

Line items in profit or loss under which long-term employee benefit expenses are recognised are as follows:

(Unit: Million Baht)

	Consolidated financial statements					
	Post-employment benefits from employee's retirement		Other long-term employee benefits plan		Total	
	2026	2025	2026	2025	2026	2025
Cost of sales	2	1	-	-	2	1
Selling and administrative expenses	4	3	1	6	5	9
	6	4	1	6	7	10

(Unit: Million Baht)

	Separate financial statements					
	Post-employment benefits from employee's retirement		Other long-term employee benefits plan		Total	
	2026	2025	2026	2025	2026	2025
Selling and administrative expenses	2	1	-	-	2	1

The Group expects to pay Baht 1.7 million of long-term employee benefits during the next year (Separate financial statements: none) (2025: Baht 2.7 million, Separate financial statements: Baht 0.2 million).

As at 31 March 2026, the weighted average duration of the liabilities for long-term employee benefit was 10 -17 years (Separate financial statements: 10 years) (2025: 10 - 18 years, separate financial statements: 10 years).

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Key actuarial assumptions used for the valuation are as follows:

(Unit: % per annum)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Discount rate	1.07 - 3.52	1.74 - 4.48	2.20	2.20
Salary increase rate	5.00 - 7.00	5.00 - 7.00	6.00 - 7.00	6.00 - 7.00

The result of sensitivity analysis for significant assumptions that affect the present value of the long-term employee benefit obligation are summarised below:

(Unit: Million Baht)

	2026			
	Consolidated financial statements		Separate financial statements	
	Increase 1%	Decrease 1%	Increase 1%	Decrease 1%
Discount rate	(5.4)	6.3	(1.0)	1.1
Salary increase rate	5.1	(4.5)	0.9	(0.8)

(Unit: Million Baht)

	2025			
	Consolidated financial statements		Separate financial statements	
	Increase 1%	Decrease 1%	Increase 1%	Decrease 1%
Discount rate	(4.9)	5.7	(0.9)	1.0
Salary increase rate	4.8	(4.2)	0.8	(0.7)

20. Other current provision

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Beginning balance	54	54	-	-
Increase	24	17	8	-
Utilised	-	(1)	-	-
Reversal of provisions	(1)	(14)	-	-
Translation adjustments	(1)	(2)	-	-
Ending balance	76	54	8	-

The provision represents provision for warranty on system installation projects and has been estimated based on past experience and occurred information. The Group is to review the provision on a periodic basis when relevant circumstances and assumptions change.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

21. Share capital / Share premium

	Number of shares	Paid up capital	Share premium	Date of registration with the Ministry of Commerce
	(Shares)	(Baht)	(Baht)	
Issued and paid-up ordinary shares				
As at 1 April 2025	8,117,976,177	811,797,618	3,127,760,071	
Increase due to exercise of warrants				
ROCTEC-W3	567	57	819	11 September 2025
As at 31 March 2026	8,117,976,744	811,797,675	3,127,760,890	

22. Statutory reserve

Pursuant to Section 116 of the Public Limited Companies Act B.E. 2535, the Company is required to set aside to a statutory reserve at least five percent of its net profit after deducting accumulated deficit brought forward (if any), until the reserve reaches ten percent of the registered capital. The statutory reserve is not available for dividend distribution.

23. Warrants

ROCTEC-W5

Date of grant	6 February 2024
Number of units granted	2,029,473,346 warrants (not yet exercised)
Term of warrants	3 years from the issuance date
First exercise date	The last business day of each quarter, and the first exercise date is 29 March 2024
Exercise ratio	1 warrant per 1 ordinary share
Exercise price	Baht 1.50 per share

ROCTEC-W3

Date of grant	31 August 2021
Number of units granted	1,750,743,749
Term of warrants	4 years from the issue date
First exercise date	The last business day of the first quarter after a period of two years from the issue date
Exercise ratio	1 warrant to 1.294 ordinary share
Exercise price	Baht 1.545 per share

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Details of the exercise of warrants during the year are as follows.

Date of exercise	Quantity of exercised warrants	Ordinary shares issued for exercised warrants	Exercise price
	(Units)	(Shares)	(Baht)
ROCTEC-W3			
29 August 2025	439	567	1.545

Details of warrants movement are as follows:

	ROCTEC-W3 (Units)	ROCTEC-W5 (Units)
As at 1 April 2025	1,750,743,749	2,029,473,346
Exercised	(439)	-
Expired	(1,750,743,310)	-
As at 31 March 2026	-	2,029,473,346

24. Revenues from services and sales / Revenues from system installation services

24.1 Revenue from contracts with customers

24.1.1 Revenue classification

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenue from advertising services	13	50	-	47
Revenue from advertising production	133	145	7	7
Revenue from maintenance services	668	628	66	27
Revenue from sales	379	156	-	-
Total revenues from services and sales	1,193	979	73	81
Timing of revenue recognition:				
Revenue recognised at a point in time	512	301	7	7
Revenue recognised over time	681	678	66	74
Total revenues from services and sales	1,193	979	73	81

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenues from system installation services	1,841	1,791	293	5
Timing of revenue recognition:				
Revenue recognised at a point in time	903	972	-	-
Revenue recognised over time	938	819	293	5
Total revenues from system installation services	1,841	1,791	293	5

24.1.2 Revenue recognised in relation to contract balances

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenue recognised that was included in contract liabilities at the beginning of the year	435	318	1	2

24.1.3 Revenue to be recognised for the remaining performance obligations

As at 31 March 2026, revenue totaling Baht 2,353 million (2025: Baht 2,666 million) is expected to be recognised in the future in relation to performance obligations under contracts with customers that are unsatisfied or partially unsatisfied. The Group expects to satisfy the performance obligations within 7 years (excluding Advertising Media Management and Service Agreement as discussed in Note 24.2 to the financial statements).

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

24.1.4 Contract assets - accrued income

The balance of accrued income, aged on the basis of period until they are expected to be billed to customers in the future, can be summarised as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Period to expected billing				
In up to 3 months	98	115	93	76
In over 1 year	-	15	-	-
Total	98	130	93	76
Less: Allowance for expected credit losses	(1)	(1)	-	-
Accrued income - net	97	129	93	76

24.2 Revenue under Advertising Media Management and Service Agreement

(Unit: Million Baht)

	Consolidated/Separate financial statements	
	2026	2025
Revenue from advertising rental income	376	244
Revenue from advertising production (recognised at a point in time)	7	7
Total revenues under the Advertising Media Management and Service Agreement	383	251

On 15 January 2020, the Company entered into the Advertising Media Management and Service Agreement ("Agreement") with Plan B Media Public Company Limited ("PLANB") to appoint PLANB as manager of all of the Company's and its subsidiaries' advertising media in Thailand, for the period from the date of execution to 31 December 2029.

The Company will be entitled to receive compensation and the compensation at the rate stipulated in the Agreement and the minimum compensation will be adjusted if conditions stipulated in the agreement are met. Currently, the guaranteed minimum revenue remains Baht 236 million per year.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

25. Expenses by nature

Significant expenses by nature are as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Salaries and wages and other employee benefits	520	525	41	36
Depreciation and amortisation of assets	100	158	2	30
Depreciation of right-of-use assets	75	79	269	212
Interest expense on lease liabilities	27	25	20	6
Promotion expenses	47	25	19	-
Utilities expenses	37	22	11	3
Subcontract works	1,955	1,698	261	-
Consulting fee	21	29	5	12
Loss on impairment of investments and goodwill	10	28	114	31

26. Income tax

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Current income tax charge	76	72	-	-
Deferred tax:				
Relating to origination and reversal of temporary differences	(15)	(5)	-	-
Income tax expenses reported in profit or loss	61	67	-	-

The amounts of income tax relating to each component of other comprehensive income are as follows:

(Unit: Million Baht)

	Consolidated financial statements	
	2026	2025
Deferred tax relating to actuarial loss	-	1
Total	-	1

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

The reconciliation between accounting profit and income tax expense is shown below.

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Accounting profit before tax	621	491	252	281
Applicable tax rate (percentage)	16.5, 20, 24	16.5, 20, 24	20	20
Accounting profit before tax multiplied by income tax rate	116	91	50	56
Unrecognised deferred tax assets on tax loss for the year and temporary differences	(12)	5	21	6
Previously deductible temporary differences and unrecognised tax losses that is used to reduce current tax expense	(23)	(5)	(23)	(5)
Effects of:				
Exemption of income	(3)	(5)	(49)	(58)
Share of profit from investments in joint ventures	(3)	(14)	-	-
Share of profit from investments in associates	(15)	(6)	-	-
Non-deductible expenses	1	1	1	1
Total	(20)	(24)	(48)	(57)
Income tax expenses reported in the statement of comprehensive income	61	67	-	-

The components of deferred tax assets and deferred tax liabilities are as follows:

(Unit: Million Baht)

	Statement of financial position			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax assets				
Provision for long-term employee benefits	10	9	-	-
Leases	24	12	-	-
Eliminated transaction	10	15	-	-
Others	11	8	-	-
Total	55	44	-	-

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

(Unit: Million Baht)

	Statement of financial position			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Deferred tax liabilities				
Intangible assets acquired through business combination	63	68	-	-
Others	1	1	-	-
Total	64	69	-	-

As at 31 March 2026, the Group had deductible temporary differences and unused tax losses totaling Baht 818 million (the Company only: Baht 779 million) (2025: Baht 798 million) (the Company only: Baht 785 million)), on which deferred tax assets have not been recognised as the Group believed they may not utilise the deferred tax asset or their future taxable profits may not be sufficient to allow utilisation of the temporary differences and unused tax losses.

The unused tax losses of the Group amounting to Baht 300 million (the Company only: Baht 293 million) will expire by 2030.

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Accordingly, the Group has applied the mandatory exception requiring that entities shall neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes. The Group operates in several countries where Pillar Two legislation has been enacted and is effective. However, no current tax expense related to Pillar Two income taxes was recognised for the year ended 31 March 2026 as the Group benefits from the "Transitional Safe Harbour" relief under the Pillar Two legislation, except for certain entities within the Group operating in Hong Kong Special Administrative Region of the People's Republic of China. However, the estimated top-up tax expense related to Pillar Two income taxes is immaterial.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

27. Earnings per share

Basic earnings per share is calculated by dividing profit for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the year.

Diluted earnings per share is calculated by dividing profit for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the year plus the weighted average number of ordinary shares which would need to be issued to convert all dilutive potential ordinary shares into ordinary shares. The calculation assumes that the conversion took place either at the beginning of the year or on the date the potential ordinary shares were issued.

The following table sets forth the computation of basic earnings per share:

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Profit for the year attributable to equity holders of the Company (Million Baht)	476	340	252	281
Weighted average number of ordinary shares (Million shares)	8,118	8,118	8,118	8,118
Earnings per share (Baht)	0.06	0.04	0.03	0.03

The exercise prices of the warrants (ROCTEC-W3 and ROCTEC-W5) were higher than the average market price of the Company's ordinary shares for the years ended 31 March 2026 and 2025. Therefore, the Company did not assumed conversion of the warrants in the calculation of its diluted earnings per share.

28. 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 chief operating decision maker has been identified as Chief Executive Officer.

Director.. Director..
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

For management purposes, the Group is organised into business units based on the type of products and services, with two reportable segments as follows:

1) System installation service segment, providing system installation, sales of related goods and maintenance services.

2) Advertising segment, providing services relating to outdoor advertising and other advertising media

The basis of accounting for any transactions between reportable segments is consistent with that for third party transactions.

The following table presents revenue and profit information regarding the Group's operating segments.

(Unit: Million Baht)

	System installation service segment		Advertising segment		Elimination		Consolidated	
	2026	2026	2026	2025	2026	2025	2026	2025
Revenues from external customers	2,917	2,653	511	440	-	-	3,428	3,093
Inter-segment revenues	29	25	6	4	(35)	(29)	-	-
Total revenues	2,946	2,678	517	444	(35)	(29)	3,428	3,093
Net segment profit	660	628	305	224	(8)	(4)	957	848
Unallocated income and expenses:								
Other income							9	15
Selling expenses							(130)	(122)
Administrative expenses							(301)	(362)
Impairment of assets							(10)	-
Share of profit from investments in joint ventures							15	72
Share of profit from investments in associates							76	29
Finance income							33	38
Finance cost							(28)	(27)
Income tax							(61)	(67)
Profit for the year							560	424

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Revenue from external customers is based on locations of the customers.

(Unit: Million Baht)

	2026	2025
Thailand	1,650	1,232
Hong Kong	1,715	1,804
Vietnam	63	57
Total	3,428	3,093

For the year ended 31 March 2026, the Group has revenue from 2 major customers in amount of Baht 806 million and HKD 188 million, arising from revenue by the advertising and system installation service segments (2025: Baht 739 million and HKD 177 million derived from 3 major customers, arising from the advertising and system installation service segments).

29. Provident fund / Employee Joint Investment Program

The Group and its employees have jointly established a provident fund in accordance with the Provident Fund Act B.E. 2530. The Group and employees contribute to the fund monthly at the specified rate. The fund will be paid to employees upon termination in accordance with the fund rules. The contributions for the year ended 31 March 2026 amounting to Baht 5 million (the Company only: Baht 1 million) (2025: Baht 5 million (the Company only: Baht 1 million)) were recognised as expenses.

The provident funds of the overseas subsidiaries and their employees have been established in accordance with each subsidiary's policies and the law of its country of domicile. The subsidiaries have expenses relating to the provident funds amounting to Baht 4 million (2025: Baht 2 million).

The Group and its employees jointly established Employee Joint Investment Program ("EJIP") No. 5. to run for a period of three years, from 1 July 2024 to 30 June 2026 and No. 6. to run for a period of three years, from 1 July 2026 to 30 June 2028. The Group and employees contribute to the fund monthly at specified rate. The fund contributions are to be used to purchase common shares of the Company within the specified period. Employees who join the EJIP have to retain their membership status until the end of the period of the program, unless their employment is terminated.

Contributions for the year ended 31 March 2026 amounting to Baht 3 million (the Company only: Baht 1 million) (2025: Baht 3 million (the Company only: Baht 1 million)) were recognised as expenses.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

30. Dividends

Dividends	Authorised by	Dividend paid	Dividend per share
		(Million Baht)	(Baht per share)
Final dividends for the year 2024	Annual General Meeting of the shareholders on 26 July 2024	105.5	0.0130
Total for the year period ended 31 March 2025		105.5	
Final dividends for the year 2025	Annual General Meeting of the shareholders on 24 July 2025	133.9	0.0165
Total for the year period ended 31 March 2026		133.9	

31. Commitments and contingent liabilities

As at the end of reporting period, the Group had commitments and contingent liabilities as follows:

31.1 Operating lease commitments

Future minimum lease payments required under these non-cancellable operating leases and service contracts were as follows.

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Payable:				
Million Baht				
In up to 1 year	15	6	12	1
In over 1 and up to 5 years	13	3	12	-

31.2 Service contract with contractors commitments

The Group had commitments under service agreements with contractors relating to the installation of systems and maintenance amounting to Baht 10 million (2025: Baht 31 million, USD 4 million).

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

31.3 Guarantees

a) The Company has guaranteed the banking facility for letter of guarantees of its subsidiary amounting to HKD 20 million (2025: HKD 20 million). Currently, the subsidiary pledged its deposits with banks to guarantee the outstanding letter of guarantees.

b) There were outstanding bank guarantees of Baht 115 million and HKD 1 million (2025: Baht 69 million and HKD 2 million) issued by banks on behalf of the Group, with the outstanding balance of the Company amounting to Baht 98 million (2025: Baht 50 million), in respect of certain performance bonds as required in the normal course of business of the Group, including those to guarantee performance in accordance with contracts, and to guarantee electricity use, among others.

32. Fair value hierarchy

The Group had the assets and liabilities that were measured at fair value or for which fair value was disclosed using different levels of inputs as follows:

(Unit: Million Baht)

	Consolidated financial statements and separate financial statements			
	2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Equity investments	-	-	41	41
Assets for which fair value are disclosed				
Investment properties	-	-	191	191

(Unit: Million Baht)

	Consolidated financial statements and separate financial statements			
	2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Equity investments	-	-	67	67
Assets for which fair value are disclosed				
Investment properties	-	-	191	191

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

33. Financial instruments

33.1 Derivatives

(Unit: Million Baht)

	Consolidated financial statements and Separate financial statements	
	2026	2025
Derivative liabilities		
Derivatives liabilities not designated as hedging instruments		
Foreign exchange forward contracts	2	3

Loss on derivatives presented under administrative expenses in the statements of comprehensive income for the years ended 31 March 2026 and 2025 as detailed below.

(Unit: Million Baht)

	Consolidated financial statements and Separate financial statements	
	2026	2025
Foreign exchange forward contracts	(2)	(3)

Derivatives not using hedge accounting

The Company uses foreign exchange forward contracts to manage risks in investment in financial assets. The changes in fair values of derivatives are recognised in profit or loss.

Details of holding the following forward exchange agreements, by maturity, as at 31 March 2026 and 2025 are, as follows:

	Maturity within 1 year	
	2026	2025
Notional amount	EUR 2 million	EUR 2 million
Forward rate	36.70 (THB/ EUR)	35.23 (THB/ EUR)

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

33.2 Financial risk management objectives and policies

The financial risks associated with the singificant financial instruments and how they are managed is described below.

Credit risk

The Group is exposed to credit risk primarily with respect to deposits with banks and financial institutions, trade and other receivable, receivables under installment agreements, loans, and other financial instruments, the maximum exposure to credit risk is limited to the carrying amounts as stated in the statement of financial position. The Group's maximum exposure relating to derivatives is noted in the liquidity risk topic.

Trade and other receivables/Receivables under installment agreements/Loans

The Group manages the risk by adopting appropriate credit control policies and procedures and therefore does not expect to incur material financial losses. Outstanding trade and other receivables/receivables under installment agreements/loans are regularly monitored. In addition, the Group does not have high concentrations of credit risk since it has a large customer base in various industries.

An impairment analysis is performed at each reporting date to measure expected credit losses. The provision rates are based on expected future cash flow and/or days, past due for groupings of various customer segments with similar credit risks. The Group classifies customer segments by customer type. The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

Financial instruments and cash deposits

The Group manages the credit risk from balances with banks and financial institutions by making investments only with approved counterparties.

The credit risk on debt instruments and derivatives is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Market risk

Foreign currency risk

The Group's exposure to the foreign currency risk relates primarily to investments, purchase of supplies and investments in foreign associate.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

As at 31 March 2026 and 2025, the balances of financial assets and liabilities denominated in foreign currencies are summarised below.

Foreign currency	Consolidated financial statements				Separate financial statements				Average exchange rate	
	Financial assets		Financial liabilities		Financial assets		Financial liabilities			
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	(Million)	(Million)	(Million)	(Million)	(Million)	(Million)	(Million)	(Million)	(Baht per 1 foreign currency unit)	
US Dollar	2	2	-	-	2	2	-	-	32.8376	33.9265
Euro	2	2	-	-	2	2	-	-	37.6431	36.7392
Hong Kong Dollar	59	23	-	-	-	-	-	-	4.1922	4.3628

Foreign currency sensitivity analysis

There is no significant impact on the Group's profit before tax arising from the change in the fair value of monetary assets and liabilities due to the possible change in exchange rates of assets and liabilities that are denominated in foreign currencies.

Equity price risk

Equity price risk is the risk arising from changes in the price of equities or common stock that may cause volatility in earning or fluctuations in the value of financial assets. The Group has closely managed and monitored market situations to provide information for management to monitor the risk.

Interest rate risk

The Group's exposure to interest rate risk relates primarily to financial assets and liabilities. Most of the Group's financial assets and liabilities bear floating interest rates or fixed interest rates which are close to the market rate, except for trade and other receivables, investment and trade and other payables which did not bear interest.

As at 31 March 2026 and 2025, significant financial assets and liabilities classified by type of interest rate are summarised in the table below, with those financial assets and liabilities that carry fixed interest rates further classified based on the maturity date, or the repricing date if this occurs before the maturity date.

Director...Director...
(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited

(Unit: Million Baht)

	Consolidated financial statements						
	2026						
	Fixed interest rates						
	Within 1 year	1-5 years	Over 5 years	Floating interest rate	Non- interest bearing	Total	Effective interest rate
							(% per annum)
Financial Assets							
Cash and cash equivalent	834	-	-	858	1	1,693	Note 8
Receivables under installment agreements	120	108	-	-	-	228	3.27 to 5.40
Short-term loans to related parties	11	-	-	-	-	11	13.50
Other financial assets	660	-	-	-	41	701	0.30 to 7.50
Restricted bank deposits	-	-	-	12	-	12	0.20 to 2.00
Financial liabilities							
Lease liabilities	71	168	105	-	-	344	3.83 to 9.16

(Unit: Million Baht)

	Consolidated financial statements						
	2025						
	Fixed interest rates						
	Within 1 year	1-5 years	Over 5 years	Floating interest rate	Non- interest bearing	Total	Effective interest rate
							(% per annum)
Financial Assets							
Cash and cash equivalent	1,251	-	-	586	1	1,838	Note 8
Receivables under installment agreements	41	64	-	-	-	105	3.44 to 5.11
Short-term loans to related parties	14	-	-	-	-	14	13.50
Other financial assets	61	-	-	-	67	128	1.15 to 4.30
Restricted bank deposits	-	-	-	14	-	14	1.95 to 3.00
Financial liabilities							
Lease liabilities	59	188	62	-	-	309	3.83 to 9.16

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

ROCTEC GLOBAL
Roctec Global Public Company Limited

(Unit: Million Baht)

	Separated financial statements						
	2026						
	Fixed interest rates						
	Within 1 year	1-5 years	Over 5 years	Floating interest rate	Non- interest bearing	Total	Effective interest rate
							(% per annum)
Financial Assets							
Cash and cash equivalents	104	-	-	149	-	253	Note 8
Other financial assets	450	-	-	-	41	491	1.40 to 1.50
Financial liabilities							
Lease liabilities	199	306	44	-	-	549	2.67 to 9.16

(Unit: Million Baht)

	Separated financial statements						
	2025						
	Fixed interest rates						
	Within 1 year	1-5 years	Over 5 years	Floating interest rate	Non- interest bearing	Total	Effective interest rate
							(% per annum)
Financial Assets							
Cash and cash equivalents	287	-	-	179	-	466	Note 8
Other financial assets	-	-	-	-	67	67	-
Financial liabilities							
Lease liabilities	257	268	-	-	-	525	4.57 to 5.90

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

Liquidity risk

The Group monitors the risk of a shortage of liquidity through the use of bank loans and lease contracts. The Group has access to a sufficient variety of sources of funding.

The table below summarises the maturity profile of the Group's non-derivative financial liabilities and derivative financial instruments as at 31 March 2026 and 2025 based on contractual undiscounted cash flows:

(Unit: Million Baht)

	Consolidated financial statements			
	2026			
	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivatives				
Trade and other current payables	1,505	-	-	1,505
Lease liabilities	101	215	180	496

(Unit: Million Baht)

	Consolidated financial statements			
	2025			
	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivatives				
Trade and other current payables	1,413	-	-	1,413
Lease liabilities	80	229	135	444

(Unit: Million Baht)

	Separate financial statements			
	2026			
	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivatives				
Trade and other current payables	32	-	-	32
Lease liabilities	217	333	49	599

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

(Unit: Million Baht)

	Separate financial statements		
	2025		
	Less than 1 year	1 to 5 years	Total
Non-derivatives			
Trade and other current payables	66	-	66
Lease liabilities	269	274	543

33.3 Fair values of financial instruments

Since the majority of the Group's financial instruments are short-term in nature or carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

The methods and assumptions used by the Group in estimating the fair value of financial instruments are as follows:

a) For financial assets and liabilities which have short-term maturity or carrying interest at rates close to the market interest rates, their carrying amounts in the statement of financial position approximate their fair value.

b) For equity securities, their fair value is generally derived from quoted market prices, or based on generally accepted pricing models when no market price is available.

c) For long-term loans to related parties carrying interest approximate to the market rate, their carrying amounts in the statement of financial position approximates their fair value.

d) For derivatives, their fair value has been determined by using a discounted future cash flow model and a valuation model technique. Most of the inputs used for the valuation are observable in the relevant market, such as spot rates of foreign currencies, yield curves of the respective currencies, interest rate yield curves and commodity price yield curves. The Group had considered to counterparty credit risk when determining the fair value of derivatives.

During the current year, there were no transfers within the fair value hierarchy.

34. Capital management

The primary objective of the Group capital management is to ensure that they have appropriate capital structure in order to support their business and maximise shareholder value and it meets financial covenants attached to the loan agreements. The Group has complied with these covenants throughout the reporting periods.

As at 31 March 2026, the Group's debt-to-equity ratio was 0.52:1 (2025: 0.52:1) and the Company's was 0.18:1 (2025: 0.15:1).

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)

35. Events after the reporting period

35.1 The Company

On 22 May 2026, the Company's Board of Directors meeting passed the following significant resolutions:

a) To propose to a meeting of shareholders for consideration and approval dividend payment for operating results of fiscal year ended 31 March 2026 of Baht 0.0184 per share, or a total of not more than Baht 149 million.

b) To propose to a meeting of shareholders for consideration and approval the reduction of its registered share capital by Baht 175,074,318.30 from the existing registered share capital of Baht 1,189,821,397.20 to Baht 1,014,747,078.90 by cancellation of 1,750,743,183 unissued ordinary shares with a par value of Baht 0.10 each.

c) To approve for Eye On Ads Company Limited, a subsidiary, to acquire ordinary shares in Trans.Ad Solutions Company Limited amounting to 411,300 shares, totaling Baht 617 million, from minority shareholders representing 18.35% of issued and paid-up share capital.

d) To approve a capital increase in Eye On Ads Company Limited, a subsidiary, amounting to Baht 507 million, to enable the acquisition of ordinary shares in Trans.Ad Solutions Company Limited, in accordance with item (c).

35.2 Trans.Ad Solutions Company Limited

a) On 24 April 2026, the Board of Directors Meeting No.1/2026-2027 of Trans.Ad Solutions Company Limited, a subsidiary, approved the interim dividend payment to the shareholders amounting to Baht 120 million. These dividends will be recorded in the proportion of its investment in the first quarter of 2026-2027.

35.3 Hello Bangkok LED Company Limited

a) On 24 April 2026, the Annual General Meeting for the year 2026 of Hello Bangkok LED Company Limited, an associate, approved the annual dividend payment to the shareholders amounting to Baht 50 million. These dividends will be recorded in the proportion of its investment in the first quarter of 2026-2027.

36. Approval of financial statements

These financial statements were authorised for issue by the Company's Board of Directors on 22 May 2026.

Director.. Director..

(Mr. Weng Sam Lam) (Mr. Chotchawal Leetrairong)