

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of financial position

As at 30 September 2025

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2025	31 December 2024	30 September 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		73,386	205,954	47,672	174,616
Trade and other current receivables	3	92,417	100,507	104,831	112,756
Short-term loan to subsidiary	2	-	-	50,000	50,000
Current portion of long-term loan to subsidiary	2	-	-	50,000	-
Inventories	4	1,616,641	1,365,442	1,602,263	1,316,962
Other current assets		74,245	72,524	47,699	32,670
Total current assets		1,856,689	1,744,427	1,902,465	1,687,004
Non-current assets					
Restricted bank deposits		120,175	120,175	120,175	120,175
Long-term loan to subsidiary	2	-	-	-	50,000
Investments in subsidiaries		-	-	57,500	57,500
Building and equipment	5	146,515	125,686	119,815	98,966
Right-of-use assets	6	495,086	408,771	495,086	408,771
Intangible assets		44,104	41,828	42,265	39,361
Deferred tax assets		86,972	73,152	73,485	64,989
Other non-current assets	7	119,880	118,880	119,880	118,880
Total non-current assets		1,012,732	888,492	1,028,206	958,642
Total assets		2,869,421	2,632,919	2,930,671	2,645,646

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

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2025

(Unit: Thousand Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>30 September 2025</u>	<u>31 December 2024</u>	<u>30 September 2025</u>	<u>31 December 2024</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institution	8	100,000	-	100,000	-
Trade and other current payables	9	446,519	380,418	561,039	434,229
Current portion of lease liabilities	10	219,337	196,199	219,337	196,199
Income tax payable		3,009	17,520	-	13,849
Other current liabilities		6,415	6,133	5,936	5,798
Total current liabilities		775,280	600,270	886,312	650,075
Non-current liabilities					
Lease liabilities - net of current portion	10	240,117	178,396	240,117	178,396
Non-current provision for employee benefits		69,031	62,538	66,096	60,105
Provision for decommissioning cost		9,166	8,934	9,166	8,934
Total non-current liabilities		318,314	249,868	315,379	247,435
Total liabilities		1,093,594	850,138	1,201,691	897,510
Shareholders' equity					
Share capital					
Registered, issued and fully paid					
3,528,878,800 ordinary shares of Baht 0.10 each		352,888	352,888	352,888	352,888
Retained earnings					
Appropriated-statutory reserve		35,289	35,289	35,289	35,289
Unappropriated		1,387,650	1,394,604	1,340,803	1,359,959
Total shareholders' equity		1,775,827	1,782,781	1,728,980	1,748,136
Total liabilities and shareholders' equity		2,869,421	2,632,919	2,930,671	2,645,646

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

Directors

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2025

(Unit: Thousand Baht, except earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit or loss:					
Revenues					
Sales		855,287	864,217	845,349	857,259
Service income		21,867	26,712	19,815	22,268
Other income		<u>38,827</u>	<u>35,650</u>	<u>37,313</u>	<u>35,531</u>
Total revenues		<u>915,981</u>	<u>926,579</u>	<u>902,477</u>	<u>915,058</u>
Expenses					
Cost of sales		712,655	714,394	712,627	715,793
Cost of services		7,306	8,482	5,205	5,690
Selling and distribution expenses		149,527	132,724	143,837	127,695
Administrative expenses		<u>54,465</u>	<u>51,735</u>	<u>50,731</u>	<u>48,189</u>
Total expenses		<u>923,953</u>	<u>907,335</u>	<u>912,400</u>	<u>897,367</u>
Profit (loss) from operating activities		(7,972)	19,244	(9,923)	17,691
Finance cost		<u>(1,734)</u>	<u>(1,001)</u>	<u>(1,734)</u>	<u>(1,001)</u>
Profit (loss) before income tax expenses		(9,706)	18,243	(11,657)	16,690
Tax Income (expenses)	11	<u>1,782</u>	<u>(3,465)</u>	<u>2,234</u>	<u>(3,748)</u>
Profit (loss) for the period		<u>(7,924)</u>	<u>14,778</u>	<u>(9,423)</u>	<u>12,942</u>
Other comprehensive income:					
Other comprehensive income for the period		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(7,924)</u>	<u>14,778</u>	<u>(9,423)</u>	<u>12,942</u>
Earnings (loss) per share					
Basic (loss) earnings per share		<u>(0.002)</u>	<u>0.004</u>	<u>(0.003)</u>	<u>0.004</u>

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of comprehensive income

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht, except earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2025	2024	2025	2024
Profit or loss:					
Revenues					
Sales		2,740,970	2,629,267	2,708,820	2,592,402
Service income		69,866	75,527	64,503	64,658
Other income		92,087	87,392	102,381	95,562
Total revenues		2,902,923	2,792,186	2,875,704	2,752,622
Expenses					
Cost of sales		2,225,777	2,133,703	2,246,046	2,133,203
Cost of services		18,229	24,860	14,253	18,004
Selling and distribution expenses		431,303	393,473	414,215	379,471
Administrative expenses		165,483	153,754	154,515	143,159
Total expenses		2,840,792	2,705,790	2,829,029	2,673,837
Profit from operating activities		62,131	86,396	46,675	78,785
Finance cost		(4,094)	(3,453)	(4,094)	(3,453)
Profit before income tax expenses		58,037	82,943	42,581	75,332
Income tax expenses	11	(12,058)	(17,498)	(8,804)	(15,922)
Profit for the period		45,979	65,445	33,777	59,410
Other comprehensive income:					
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		45,979	65,445	33,777	59,410
Earnings per share					
Basic earnings per share		0.013	0.019	0.010	0.017

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Consolidated financial statements			
	Issued and fully paid share capital	Retained earnings		Total shareholders' equity
		Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2024	352,888	35,289	1,341,832	1,730,009
Profit for the period	-	-	65,445	65,445
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	65,445	65,445
Dividend paid (Note 13)	-	-	(52,933)	(52,933)
Balance as at 30 September 2024	<u>352,888</u>	<u>35,289</u>	<u>1,354,344</u>	<u>1,742,521</u>
Balance as at 1 January 2025	352,888	35,289	1,394,604	1,782,781
Profit for the period	-	-	45,979	45,979
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	45,979	45,979
Dividend paid (Note 13)	-	-	(52,933)	(52,933)
Balance as at 30 September 2025	<u>352,888</u>	<u>35,289</u>	<u>1,387,650</u>	<u>1,775,827</u>

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2025

(Unit: Thousand Baht)

	Separate financial statements			Total shareholders' equity
	Issued and fully paid share capital	Retained earnings Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2024	352,888	35,289	1,316,546	1,704,723
Profit for the period	-	-	59,410	59,410
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	59,410	59,410
Dividend paid (Note 13)	-	-	(52,933)	(52,933)
Balance as at 30 September 2024	<u>352,888</u>	<u>35,289</u>	<u>1,323,023</u>	<u>1,711,200</u>
Balance as at 1 January 2025	352,888	35,289	1,359,959	1,748,136
Profit for the period	-	-	33,777	33,777
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	33,777	33,777
Dividend paid (Note 13)	-	-	(52,933)	(52,933)
Balance as at 30 September 2025	<u>352,888</u>	<u>35,289</u>	<u>1,340,803</u>	<u>1,728,980</u>

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries**Cash flow statement****For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Cash flows from operating activities				
Profit before tax	58,037	82,943	42,581	75,332
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	33,360	28,228	26,556	22,964
Depreciation of right-of-use assets	202,471	193,316	202,471	193,316
Reversal of allowances for expected credit losses	(4)	(1,328)	(4)	(1,328)
Reduction of cost to net realisable value of inventories (reversal)	27,853	(3,477)	27,853	(3,477)
Reversal of allowances for impairment loss on assets	-	(418)	-	(418)
(Gain) loss on sales and write-off of equipment	561	(705)	317	(701)
Net difference of right-of-use assets and lease liabilities arising from contracts termination	(143)	(317)	(143)	(317)
Non-current provision for employee benefits	6,944	6,014	6,442	5,523
Interest income	(4,499)	(6,148)	(9,954)	(9,656)
Interest expenses	4,094	3,453	4,094	3,453
Profit from operating activities before changes in operating assets and liabilities	328,674	301,561	300,213	284,691
Operating assets (increase) decrease				
Trade and other current receivables	8,922	(26,268)	8,742	1,516
Inventories	(279,052)	(344,244)	(313,154)	(344,803)
Other current assets	(1,536)	(13,337)	(14,776)	(12,433)
Other non-current assets	(452)	(2,419)	(452)	(2,419)
Operating liabilities increase (decrease)				
Trade and other current payables	64,355	57,823	125,190	84,757
Other current liabilities	82	(38)	(62)	34
Cash flows from (used in) operating activities	120,993	(26,922)	105,701	11,343
Cash received from interest income	934	10,244	6,404	13,766
Cash paid for long-term employee benefits	(451)	(1,231)	(451)	(1,231)
Cash paid for corporate income tax	(40,575)	(24,558)	(31,403)	(19,643)
Net cash flows from (used in) operating activities	80,901	(42,467)	80,251	4,235

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

Big Camera Corporation Public Company Limited and its subsidiaries**Cash flow statement (continued)****For the nine-month period ended 30 September 2025**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Cash flows from investing activities				
Cash paid for short-term loan to subsidiary	-	-	-	(50,000)
Decrease in other current financial asset	-	400,206	-	400,206
Cash paid for investment in subsidiary	-	-	-	(12,500)
Acquisition of equipments	(45,254)	(33,560)	(39,093)	(19,083)
Acquisition of intangible assets	(10,220)	(10,001)	(9,985)	(9,867)
Proceeds from sales of equipment	<u>194</u>	<u>2,350</u>	<u>72</u>	<u>2,346</u>
Net cash flows from (used in) investing activities	<u>(55,280)</u>	<u>358,995</u>	<u>(49,006)</u>	<u>311,102</u>
Cash flows from financing activities				
Cash received from short-term loans from financial institution	100,000	-	100,000	-
Dividend paid	(52,733)	(52,888)	(52,733)	(52,888)
Payment of principal portion of lease liabilities	(201,494)	(191,851)	(201,494)	(191,851)
Cash paid for interest expenses	<u>(3,962)</u>	<u>(3,311)</u>	<u>(3,962)</u>	<u>(3,311)</u>
Net cash flows used in financing activities	<u>(158,189)</u>	<u>(248,050)</u>	<u>(158,189)</u>	<u>(248,050)</u>
Net increase (decrease) in cash and cash equivalents	(132,568)	68,478	(126,944)	67,287
Cash and cash equivalents at beginning of period	<u>205,954</u>	<u>169,005</u>	<u>174,616</u>	<u>142,732</u>
Cash and cash equivalents at end of period	<u><u>73,386</u></u>	<u><u>237,483</u></u>	<u><u>47,672</u></u>	<u><u>210,019</u></u>
Supplement cash flow information:				
Non-cash transaction				
Payable of acquisition equipment	1,746	2,692	1,620	2,664
Payable of acquisition intangible assets	-	4	-	4
Net increase in right-of-use assets under lease liabilities	288,685	139,681	288,685	139,681
Net increase in right-of-use assets from change in provision for decommissioning costs	(101)	(173)	(101)	(173)

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