

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of financial position

As at 31 December 2025

(Unit: Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Assets					
Current assets					
Cash and cash equivalents	7	58,244,609	205,954,153	35,594,933	174,616,373
Trade and other current receivables	8	121,149,939	100,506,997	132,172,166	112,755,997
Short-term loans to subsidiaries	6	-	-	50,000,000	50,000,000
Current portion of long-term loan to subsidiary	6	-	-	50,000,000	-
Inventories	9	1,627,213,187	1,365,441,597	1,584,360,804	1,316,961,401
Other current assets	10	71,593,856	72,524,471	51,327,090	32,670,316
Total current assets		<u>1,878,201,591</u>	<u>1,744,427,218</u>	<u>1,903,454,993</u>	<u>1,687,004,087</u>
Non-current assets					
Restricted bank deposits	11	120,175,000	120,175,000	120,175,000	120,175,000
Long-term loan to subsidiary	6	-	-	-	50,000,000
Investments in subsidiaries	12	-	-	49,088,777	57,499,778
Building and equipment	13	147,603,151	125,686,347	121,032,824	98,966,500
Right-of-use assets	14	542,754,698	408,770,773	542,754,698	408,770,773
Intangible assets	15	42,284,303	41,828,247	40,673,445	39,360,619
Deferred tax assets	24	80,599,524	73,151,749	69,926,004	64,989,189
Other non-current assets	16	122,526,934	118,879,824	122,526,934	118,879,824
Total non-current assets		<u>1,055,943,610</u>	<u>888,491,940</u>	<u>1,066,177,682</u>	<u>958,641,683</u>
Total assets		<u>2,934,145,201</u>	<u>2,632,919,158</u>	<u>2,969,632,675</u>	<u>2,645,645,770</u>

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

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 31 December 2025

(Unit: Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institution	17	70,504,972	-	70,504,972	-
Trade and other current payables	18	431,481,438	380,417,831	536,174,103	434,229,150
Current portion of lease liabilities	14	241,821,302	196,198,561	241,821,302	196,198,561
Income tax payable		7,234,747	17,520,089	5,053,634	13,849,245
Other current liabilities		8,384,831	6,133,572	7,990,644	5,798,020
Total current liabilities		759,427,290	600,270,053	861,544,655	650,074,976
Non-current liabilities					
Lease liabilities - net of current portion	14	266,137,294	178,396,113	266,137,294	178,396,113
Non-current provision for employee benefits	19	68,287,442	62,537,807	65,759,198	60,105,456
Provision for decommissioning cost		9,242,328	8,933,756	9,242,328	8,933,756
Total non-current liabilities		343,667,064	249,867,676	341,138,820	247,435,325
Total liabilities		1,103,094,354	850,137,729	1,202,683,475	897,510,301
Shareholders' equity					
Share capital					
Registered, issued and fully paid					
3,528,878,800 ordinary shares of Baht 0.10 each		352,887,880	352,887,880	352,887,880	352,887,880
Retained earnings					
Appropriated-statutory reserve	20	35,288,788	35,288,788	35,288,788	35,288,788
Unappropriated		1,442,874,179	1,394,604,761	1,378,772,532	1,359,958,801
Total shareholders' equity		1,831,050,847	1,782,781,429	1,766,949,200	1,748,135,469
Total liabilities and shareholders' equity		2,934,145,201	2,632,919,158	2,969,632,675	2,645,645,770
		-	-	-	-

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

Directors

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of comprehensive income

For the year ended 31 December 2025

(Unit: 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		3,716,130,186	3,684,886,414	3,675,157,493	3,637,573,706
Service income		92,535,919	93,182,888	84,024,185	86,115,003
Other income	22	<u>144,409,296</u>	<u>116,062,258</u>	<u>145,585,208</u>	<u>137,365,132</u>
Total revenues		<u>3,953,075,401</u>	<u>3,894,131,560</u>	<u>3,904,766,886</u>	<u>3,861,053,841</u>
Expenses					
Cost of sales		3,001,231,946	2,994,894,175	3,020,789,421	3,010,080,106
Cost of services		24,288,421	26,797,219	18,634,207	23,444,535
Selling and distribution expenses		582,072,720	532,259,921	560,711,494	513,310,395
Administrative expenses		<u>213,270,549</u>	<u>202,338,707</u>	<u>206,723,466</u>	<u>188,180,191</u>
Total expenses		<u>3,820,863,636</u>	<u>3,756,290,022</u>	<u>3,806,858,588</u>	<u>3,735,015,227</u>
Operating profit		132,211,765	137,841,538	97,908,298	126,038,614
Finance cost		<u>(6,586,585)</u>	<u>(4,494,094)</u>	<u>(6,586,585)</u>	<u>(4,494,094)</u>
Profit before income tax expenses		125,625,180	133,347,444	91,321,713	121,544,520
Income tax expenses	24	<u>(25,525,237)</u>	<u>(27,642,311)</u>	<u>(20,243,510)</u>	<u>(25,199,295)</u>
Profit for the year		<u>100,099,943</u>	<u>105,705,133</u>	<u>71,078,203</u>	<u>96,345,225</u>
Other comprehensive income:					
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Actuarial gain		1,269,382	-	835,435	-
Less: Income tax effect	24	<u>(167,087)</u>	<u>-</u>	<u>(167,087)</u>	<u>-</u>
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		<u>1,102,295</u>	<u>-</u>	<u>668,348</u>	<u>-</u>
Other comprehensive income for the year		<u>1,102,295</u>	<u>-</u>	<u>668,348</u>	<u>-</u>
Total comprehensive income for the year		<u>101,202,238</u>	<u>105,705,133</u>	<u>71,746,551</u>	<u>96,345,225</u>
Earnings per share	25				
Basic earnings per share		<u>0.028</u>	<u>0.030</u>	<u>0.020</u>	<u>0.027</u>

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

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the year ended 31 December 2025

(Unit: Baht)

	Consolidated financial statements			
	Issued and fully paid	Retained earnings		Total
	share capital	Appropriated	Unappropriated	shareholders' equity
Balance as at 1 January 2024	352,887,880	35,288,788	1,341,832,133	1,730,008,801
Profit for the year	-	-	105,705,133	105,705,133
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	105,705,133	105,705,133
Dividend paid (Note 21)	-	-	(52,932,505)	(52,932,505)
Balance as at 31 December 2024	<u>352,887,880</u>	<u>35,288,788</u>	<u>1,394,604,761</u>	<u>1,782,781,429</u>
 Balance as at 1 January 2025	 352,887,880	 35,288,788	 1,394,604,761	 1,782,781,429
Profit for the year	-	-	100,099,943	100,099,943
Other comprehensive income for the year	-	-	1,102,295	1,102,295
Total comprehensive income for the year	-	-	101,202,238	101,202,238
Dividend paid (Note 21)	-	-	(52,932,820)	(52,932,820)
Balance as at 31 December 2025	<u>352,887,880</u>	<u>35,288,788</u>	<u>1,442,874,179</u>	<u>1,831,050,847</u>

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

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the year ended 31 December 2025

(Unit: Baht)

	Separate financial statements			
	Issued and	Retained earnings		Total
	fully paid share capital	Appropriated	Unappropriated	shareholders' equity
Balance as at 1 January 2024	352,887,880	35,288,788	1,316,546,081	1,704,722,749
Profit for the year	-	-	96,345,225	96,345,225
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	96,345,225	96,345,225
Dividend paid (Note 21)	-	-	(52,932,505)	(52,932,505)
Balance as at 31 December 2024	<u>352,887,880</u>	<u>35,288,788</u>	<u>1,359,958,801</u>	<u>1,748,135,469</u>
Balance as at 1 January 2025	352,887,880	35,288,788	1,359,958,801	1,748,135,469
Profit for the year	-	-	71,078,203	71,078,203
Other comprehensive income for the year	-	-	668,348	668,348
Total comprehensive income for the year	-	-	71,746,551	71,746,551
Dividend paid (Note 21)	-	-	(52,932,820)	(52,932,820)
Balance as at 31 December 2025	<u>352,887,880</u>	<u>35,288,788</u>	<u>1,378,772,532</u>	<u>1,766,949,200</u>

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

Big Camera Corporation Public Company Limited and its subsidiaries

Cash flow statement

For the year ended 31 December 2025

(Unit: 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	125,625,180	133,347,444	91,321,713	121,544,520
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	46,606,983	39,470,799	37,434,374	31,967,070
Depreciation of right-of-use assets	275,140,992	259,369,711	275,140,992	259,369,711
Allowance for expected credit losses (reversal)	679,287	(1,331,037)	679,287	(1,331,037)
Reduction of cost to net realisable value of inventories	10,597,933	11,551,390	10,597,933	11,551,390
Reversal of allowances for impairment loss on assets	-	(418,046)	-	(418,046)
Impairment loss on investment in subsidiary	-	-	8,411,000	-
(Gain) loss on sales and write-off of equipments	(1,438,685)	(1,905,058)	347,822	(544,601)
Net difference of right-of-use assets and lease liabilities arising from contract termination	377,563	(363,864)	377,563	(363,864)
Non-current provision for employee benefits	7,469,684	8,007,659	6,939,844	7,388,004
Interest income	(5,032,357)	(6,454,875)	(12,393,058)	(11,369,927)
Interest expenses	<u>6,586,585</u>	<u>4,494,094</u>	<u>6,586,585</u>	<u>4,494,094</u>
Profit from operating activities before changes in operating assets and liabilities	466,613,165	445,768,217	425,444,055	422,287,314
Operating assets (increase) decrease				
Trade and other current receivables	(21,331,388)	(7,956,006)	(20,104,613)	(18,983,426)
Inventories	(272,369,523)	(381,503,703)	(277,997,337)	(343,243,000)
Other current assets	908,387	(10,164,532)	(18,656,773)	(3,011,541)
Other non-current assets	(3,143,435)	(6,114,826)	(3,143,435)	(6,114,826)
Operating liabilities increase (decrease)				
Trade and other current payables	50,334,405	(17,825,629)	101,215,752	6,332,565
Other current liabilities	2,051,620	(178,400)	1,992,985	(206,067)
Cash paid for long-term employee benefits	<u>(450,667)</u>	<u>(1,231,200)</u>	<u>(450,667)</u>	<u>(1,231,200)</u>
Cash flows from operating activities	222,612,564	20,793,921	208,299,967	55,829,819
Cash received from interest income	2,304,988	6,257,829	9,665,686	11,173,417
Cash paid for corporate income tax	<u>(43,403,213)</u>	<u>(27,092,826)</u>	<u>(34,143,023)</u>	<u>(22,062,254)</u>
Net cash flows from (used in) operating activities	<u>181,514,339</u>	<u>(41,076)</u>	<u>183,822,630</u>	<u>44,940,982</u>

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

Big Camera Corporation Public Company Limited and its subsidiaries

Cash flow statement (continued)

For the year ended 31 December 2025

(Unit: 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	-	-	-	(50,000,000)
Decrease in other current financial asset	-	405,338,276	-	405,338,276
Cash paid for investment in subsidiary	-	-	-	(12,499,993)
Acquisition of equipments	(58,313,993)	(47,077,779)	(49,583,317)	(32,086,713)
Acquisition of intangible assets	(11,195,877)	(11,199,780)	(10,960,460)	(11,065,580)
Proceeds from sales of equipments	2,658,841	5,039,981	72,561	2,367,196
Net cash flows from (used in) investing activities	<u>(66,851,029)</u>	<u>352,100,698</u>	<u>(60,471,216)</u>	<u>302,053,186</u>
Cash flows from financing activities				
Increase in bank overdrafts and short-term loans				
from financial institution	70,504,972	-	70,504,972	-
Dividend paid	(52,733,181)	(52,887,872)	(52,733,181)	(52,887,872)
Payment of principal portion of lease liabilities	(273,765,912)	(257,920,048)	(273,765,912)	(257,920,048)
Cash paid for interest expenses	(6,378,733)	(4,302,195)	(6,378,733)	(4,302,195)
Net cash flows used in financing activities	<u>(262,372,854)</u>	<u>(315,110,115)</u>	<u>(262,372,854)</u>	<u>(315,110,115)</u>
Net increase (decrease) in cash and cash equivalents	<u>(147,709,544)</u>	<u>36,949,507</u>	<u>(139,021,440)</u>	<u>31,884,053</u>
Cash and cash equivalents at beginning of year	205,954,153	169,004,646	174,616,373	142,732,320
Cash and cash equivalents at end of year	<u>58,244,609</u>	<u>205,954,153</u>	<u>35,594,933</u>	<u>174,616,373</u>
	-	-	-	-
Supplement cash flow information:				
Non-cash transaction				
Payable of acquisition of equipment	690,130	740,883	690,130	677,369
Increase in right-of-use assets from lease agreements	408,985,125	255,377,195	408,985,125	255,377,195
Net increase in right-of-use assets from change in				
provision for decommissioning costs	139,791	128,972	139,791	128,972

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