

Big Camera Corporation Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		81,176	58,244	59,353	35,595
Trade and other current receivables	3	116,275	121,150	117,675	132,172
Short-term loans to subsidiary	2	-	-	50,000	50,000
Current portion of long-term loan to subsidiary	2	-	-	-	50,000
Inventories	4	1,588,846	1,627,213	1,554,217	1,584,361
Other current assets		104,819	71,594	48,483	51,327
Total current assets		<u>1,891,116</u>	<u>1,878,201</u>	<u>1,829,728</u>	<u>1,903,455</u>
Non-current assets					
Restricted bank deposits		120,175	120,175	120,175	120,175
Investments in subsidiaries		-	-	49,089	49,089
Building and equipment	5	143,374	147,603	118,374	121,033
Right-of-use assets	6	519,511	542,755	519,511	542,755
Intangible assets		39,799	42,284	38,398	40,673
Deferred tax assets		81,342	80,600	71,207	69,926
Other non-current assets	7	124,993	122,527	124,993	122,527
Total non-current assets		<u>1,029,194</u>	<u>1,055,944</u>	<u>1,041,747</u>	<u>1,066,178</u>
Total assets		<u>2,920,310</u>	<u>2,934,145</u>	<u>2,871,475</u>	<u>2,969,633</u>

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 31 March 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institution	8	91,057	70,505	91,057	70,505
Trade and other current payables	9	385,052	431,481	414,079	536,174
Current portion of lease liabilities	10	241,409	241,821	241,409	241,821
Income tax payable		12,921	7,235	9,295	5,054
Other current liabilities		6,478	8,385	6,193	7,991
Total current liabilities		736,917	759,427	762,033	861,545
Non-current liabilities					
Lease liabilities - net of current portion	10	243,681	266,137	243,681	266,137
Non-current provision for employee benefits		70,335	68,288	67,648	65,759
Provision for decommissioning cost		9,278	9,242	9,278	9,242
Total non-current liabilities		323,294	343,667	320,607	341,138
Total liabilities		1,060,211	1,103,094	1,082,640	1,202,683
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		1,471,922	1,442,874	1,400,658	1,378,773
Total shareholders' equity		1,860,099	1,831,051	1,788,835	1,766,950
Total liabilities and shareholders' equity		2,920,310	2,934,145	2,871,475	2,969,633

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**Statements of comprehensive income****For the three-month period ended 31 March 2026**

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

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Profit or loss:					
Revenues					
Sales		947,475	991,110	936,630	982,278
Service income		24,226	24,531	22,135	23,222
Other income		38,894	21,456	32,962	27,650
Total revenues		<u>1,010,595</u>	<u>1,037,097</u>	<u>991,727</u>	<u>1,033,150</u>
Expenses					
Cost of sales		759,535	787,371	757,807	801,675
Cost of services		6,298	4,841	4,991	4,250
Selling and distribution expenses		149,648	140,544	147,338	135,633
Administrative expenses		55,632	56,369	51,279	51,961
Total expenses		<u>971,113</u>	<u>989,125</u>	<u>961,415</u>	<u>993,519</u>
Profit from operating activities		<u>39,482</u>	<u>47,972</u>	<u>30,312</u>	<u>39,631</u>
Finance cost		<u>(2,251)</u>	<u>(1,115)</u>	<u>(2,251)</u>	<u>(1,115)</u>
Operating profit		<u>37,231</u>	<u>46,857</u>	<u>28,061</u>	<u>38,516</u>
Income tax expenses	11	<u>(8,183)</u>	<u>(9,959)</u>	<u>(6,176)</u>	<u>(8,220)</u>
Profit for the period		<u>29,048</u>	<u>36,898</u>	<u>21,885</u>	<u>30,296</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>29,048</u>	<u>36,898</u>	<u>21,885</u>	<u>30,296</u>
Earnings per share					
Basic earnings per share		<u>0.0082</u>	<u>0.0105</u>	<u>0.0062</u>	<u>0.0086</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

Statements of changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements			Total shareholders' equity
	Issued and fully paid share capital	Retained earnings		
		Appropriated	Unappropriated	
Balance as at 1 January 2025	352,888	35,289	1,394,604	1,782,781
Profit for the period	-	-	36,898	36,898
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	27,148	36,898
Balance as at 31 March 2025	352,888	35,289	1,421,752	1,819,679
Balance as at 1 January 2026	352,888	35,289	1,442,874	1,831,051
Profit for the period	-	-	29,048	29,048
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	29,048	29,048
Balance as at 31 March 2026	352,888	35,289	1,471,922	1,860,099

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Separate financial statements			Total shareholders' equity
	Issued and fully paid share capital	Retained earnings		
		Appropriated	Unappropriated	
Balance as at 1 January 2025	352,888	35,289	1,359,959	1,748,136
Profit for the period	-	-	30,296	30,296
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	28,755	30,296
Balance as at 31 March 2025	352,888	35,289	1,388,714	1,778,432
Balance as at 1 January 2026	352,888	35,289	1,378,773	1,766,950
Profit for the period	-	-	21,885	21,885
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	21,885	21,885
Balance as at 31 March 2026	352,888	35,289	1,400,658	1,788,835

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 three-month period ended 31 March 2026**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Cash flows from operating activities				
Profit before tax	37,231	46,857	28,061	38,516
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	13,010	9,549	10,684	7,427
Depreciation of right-of-use assets	72,400	66,140	72,400	66,140
Allowance for expected credit losses (reversal)	31	(3)	-	(3)
Reduction of cost to net realisable value of inventories (reversal)	360	(2,057)	360	(2,057)
Gain on sales of equipment	(551)	(20)	(551)	-
Loss on write-off of equipment	155	123	4	123
Net difference of right-of-use assets and lease liabilities arising from contracts termination	16	(34)	16	(34)
Non-current provision for employee benefits	2,047	2,334	1,889	2,167
Interest income	(1,827)	(458)	(3,666)	(1,887)
Interest expenses	<u>2,251</u>	<u>1,115</u>	<u>2,251</u>	<u>1,115</u>
Profit from operating activities before changes in operating assets and liabilities	125,123	123,546	111,448	111,507
Operating assets (increase) decrease				
Trade and other current receivables	4,565	16,618	14,201	24,568
Inventories	38,007	24,951	29,784	21,470
Other current assets	(33,128)	(18,818)	2,844	(3,975)
Other non-current assets	(427)	813	(427)	813
Operating liabilities increase (decrease)				
Trade and other current payables	(49,324)	(58,301)	(124,990)	(73,043)
Other current liabilities	<u>(1,907)</u>	<u>54</u>	<u>(1,798)</u>	<u>(88)</u>
Cash flows from operating activities	82,909	88,863	31,062	81,252
Cash received from interest income	494	505	2,350	1,948
Cash paid for corporate income tax	<u>(3,336)</u>	<u>(2,672)</u>	<u>(3,216)</u>	<u>(2,870)</u>
Net cash flows from operating activities	<u>80,067</u>	<u>86,696</u>	<u>30,196</u>	<u>80,330</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 (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Cash flows from investing activities				
Cash received from long-term loan to subsidiary	-	-	50,000	-
Acquisition of equipment	(4,020)	(8,101)	(3,323)	(7,303)
Acquisition of intangible assets	(158)	(2,594)	(158)	(2,568)
Proceeds from sales of equipment	1,173	20	1,173	-
Net cash flows from (used in) investing activities	<u>(3,005)</u>	<u>(10,675)</u>	<u>47,692</u>	<u>(9,871)</u>
Cash flows from financing activities				
Increase in bank overdrafts and short-term loans				
from financial institution	20,552	-	20,552	-
Payment of principal portion of lease liabilities	(72,464)	(67,022)	(72,464)	(67,022)
Cash paid for interest expenses	(2,218)	(1,068)	(2,218)	(1,068)
Net cash flows used in financing activities	<u>(54,130)</u>	<u>(68,090)</u>	<u>(54,130)</u>	<u>(68,090)</u>
Net increase in cash and cash equivalents	22,932	7,931	23,758	2,369
Cash and cash equivalents at beginning of period	58,244	205,954	35,595	174,616
Cash and cash equivalents at end of period	<u>81,176</u>	<u>213,885</u>	<u>59,353</u>	<u>176,985</u>
Supplement cash flow information:				
Non-cash transaction				
Payable of acquisition equipment	2,775	594	2,775	592
Payable of acquisition intangible assets	120	1,795	120	1,795
Net increase in right-of-use assets under lease liabilities	49,153	53,181	49,153	53,181
Net increase (decrease) in right-of-use assets from				
change in provision for decommissioning costs	3	(24)	3	(24)

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