

AUDITOR’S REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

**To the Board of Directors and the Shareholders of Astra Enterprise Public Company Limited
(Formerly “DV8 Public Company Limited”)**

I have reviewed the interim consolidated and separate financial information of Astra Enterprise Public Company Limited (the Company) and its subsidiaries (the Group). These comprise the consolidated and separate statements of financial position as at 31 March 2026, the related consolidated and separate statements of comprehensive income, changes in equity and cash flows for the three-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”. My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

Scope of Review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, “Review of interim financial information performed by the independent auditor of the entity”. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

Other matter

The consolidated and separate statements of financial position of Astra Enterprise Public Company Limited and its subsidiaries as at 31 December 2025, presented as comparative information, were audited by another auditor who expressed an unqualified opinion thereon in her report dated 25 February 2026. The consolidated and separate statements of comprehensive income, changes in equity and cash flows for the three-month period ended 31 March 2025, presented as comparative information, were reviewed by the aforementioned auditor who expressed an unqualified conclusion thereon in her report dated 13 May 2025.

Atchara Sorananupap

Certified Public Accountant

Registration No. 11458

Grant Thornton Limited

Bangkok

13 May 2026

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Notes	Consolidated financial information		Separate financial information	
		31 March 2026	31 December 2025	31 March 2026	31 December 2025
		(Unaudited but Reviewed)	(Audited)	(Unaudited but Reviewed)	(Audited)
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents		230,049	778,275	228,986	777,773
Trade and other current receivables - net	5	82,360	88,367	75,684	83,793
Short-term loan to related party - net	4	-	-	-	-
Short-term loan to other party		-	37	-	-
Other current financial assets - net	6, 14	635,820	108,465	620,231	92,877
Other current assets		736	5,225	736	3,916
Total current assets		948,965	980,369	925,637	958,359
NON-CURRENT ASSETS					
Investments in associate - net	7	-	-	-	-
Investments in subsidiaries - net	8	-	-	13,767	13,767
Other non-current receivables - net	4	-	-	-	-
Leasehold improvement and equipment	9	25,152	21,907	24,775	21,530
Right-of-use assets	10, 16	16,151	17,140	16,151	17,140
Intangible assets - net	11	3,189	3,356	2,527	2,658
Other non-current assets - net	16	16,273	12,365	15,523	11,606
Total non-current assets		60,765	54,768	72,743	66,701
TOTAL ASSETS		1,009,730	1,035,137	998,380	1,025,060

The accompanying notes form part of this interim financial information.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Consolidated financial information		Separate financial information	
	31 March 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)	31 March 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Trade and other current payables	49,779	42,798	50,837	45,583
Current portion of lease liabilities	3,743	3,582	3,743	3,582
Total current liabilities	53,522	46,380	54,580	49,165
NON-CURRENT LIABILITIES				
Lease liabilities	13,684	14,581	13,684	14,581
Employee benefit obligations	2,192	1,998	451	340
Other non-current liabilities	2,830	2,830	2,830	2,830
Total non-current liabilities	18,706	19,409	16,965	17,751
TOTAL LIABILITIES	72,228	65,789	71,545	66,916

The accompanying notes form part of this interim financial information.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Consolidated financial information		Separate financial information	
	31 March 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)	31 March 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)
LIABILITIES AND EQUITY (Continued)				
EQUITY				
Share capital				
Registered				
Ordinary share 1,788,020,240 shares at Baht 0.60 par value	1,072,812	1,072,812	1,072,812	1,072,812
Issued and fully paid-up				
Ordinary share 1,621,933,140 shares at Baht 0.60 par value	973,160	973,160	973,160	973,160
Share premium	60,402	60,402	60,402	60,402
Deficits	(102,694)	(71,112)	(106,727)	(75,418)
Equity attributable to owners of the Company	930,868	962,450	926,835	958,144
Non-controlling interests	6,634	6,898	-	-
TOTAL EQUITY	937,502	969,348	926,835	958,144
TOTAL LIABILITIES AND EQUITY	1,009,730	1,035,137	998,380	1,025,060

STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

(Unit: Thousand Baht)

	Notes	Consolidated financial information		Separate financial information	
		2026	2025	2026	2025
Revenue from services - advertise	12	30,180	38,784	30,180	38,784
Cost of services - advertise		(23,075)	(33,196)	(28,353)	(33,196)
Gross profit		7,105	5,588	1,827	5,588
Other income		1,370	2,343	1,737	2,296
Selling expenses		(828)	(1,559)	-	(1,559)
Administrative expenses		(16,509)	(22,630)	(11,889)	(22,536)
Loss on changes in fair value of other current financial assets	6	(22,646)	-	(22,646)	-
Loss from operations		(31,508)	(16,258)	(30,971)	(16,211)
Financial costs		(338)	(251)	(338)	(251)
Share of loss of associate accounted for using the equity method		-	(3,632)	-	-
Loss before income tax		(31,846)	(20,141)	(31,309)	(16,462)
Income tax expenses		-	-	-	-
Loss for the period		(31,846)	(20,141)	(31,309)	(16,462)

The accompanying notes form part of this interim financial information.

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

(Unit: Thousand Baht)

	Note	Consolidated financial information		Separate financial information	
		2026	2025	2026	2025
OTHER COMPREHENSIVE INCOME:					
Item that will not be reclassified subsequently to profit or loss					
Remeasurements of employee benefit obligations		-	109	-	109
Other comprehensive income for the period		-	109	-	109
Total comprehensive income (loss) for the period		(31,846)	(20,032)	(31,309)	(16,353)
LOSS ATTRIBUTABLE TO:					
Owner of the Company		(31,582)	(20,137)	(31,309)	(16,462)
Non-controlling interests		(264)	(4)	-	-
		(31,846)	(20,141)	(31,309)	(16,462)
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:					
Owner of the Company		(31,582)	(20,028)	(31,309)	(16,353)
Non-controlling interests		(264)	(4)	-	-
		(31,846)	(20,032)	(31,309)	(16,353)
Basic loss per share					
Loss (Baht per share)	13	(0.019)	(0.015)	(0.019)	(0.012)
Weighted average number of ordinary shares (Thousand shares)		1,621,933	1,319,922	1,621,933	1,319,922

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENT OF CHANGE IN EQUITY
FOR THE PERIOD ENDED 31 MARCH

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated financial information					Total
	Equity		Deficits	Total owners of the Company	Non-controlling Interests	
	Issued and paid - up share capital	Share premium				
Balance as at 1 January 2025	791,953	-	(32,726)	759,227	3,893	763,120
Loss for the period	-	-	(20,137)	(20,137)	(4)	(20,141)
Other comprehensive income for the period	-	-	109	109	-	109
Comprehensive income (loss) for the period	-	-	(20,028)	(20,028)	(4)	(20,032)
Balance as at 31 March 2025	791,953	-	(52,754)	739,199	3,889	743,088
Balance as at 1 January 2026	973,160	60,402	(71,112)	962,450	6,898	969,348
Loss for the period	-	-	(31,582)	(31,582)	(264)	(31,846)
Other comprehensive income for the period	-	-	-	-	-	-
Comprehensive income (loss) for the period	-	-	(31,582)	(31,582)	(264)	(31,846)
Balance as at 31 March 2026	973,160	60,402	(102,694)	930,868	6,634	937,502

The accompanying notes form part of this interim financial information.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY (CONTINUED)
FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Separate financial information			
	Issued and paid - up share capital	Share premium	Deficits	Total
Balance as at 1 January 2025	791,953	-	(35,656)	756,297
Loss for the period	-	-	(16,462)	(16,462)
Other comprehensive income for the period	-	-	109	109
Total comprehensive income (loss) for the period	-	-	(16,353)	(16,353)
Balance as at 31 March 2025	791,953	-	(52,009)	739,944
Balance as at 1 January 2026	973,160	60,402	(75,418)	958,144
Loss for the period	-	-	(31,309)	(31,309)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income (loss) for the period	-	-	(31,309)	(31,309)
Balance as at 31 March 2026	973,160	60,402	(106,727)	926,835

The accompanying notes form part of this interim financial information.

STATEMENT OF CASH FLOWS

FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

	Consolidated		Separate	
	financial information		financial information	
	2026	2025	2026	2025
Net loss before income tax	(31,846)	(20,141)	(31,309)	(16,462)
Adjustments for :				
Depreciation of leasehold improvement and equipment	1,372	1,057	1,348	1,057
Depreciation of right-of-use assets	989	647	989	647
Amortization of intangible assets	196	171	160	171
Reversal of expected credit losses	(158)	(874)	(158)	(874)
Loss on changes in fair value of other current financial assets	22,646	-	22,646	-
Employee benefit expenses	194	90	111	90
Interest income	(1,133)	(459)	(1,110)	(459)
Financial costs	338	241	338	241
Share of loss of associates accounted for using the equity method	-	3,632	-	-
Cash used in operations before changes in operating assets and liabilities	(7,402)	(15,636)	(6,985)	(15,589)
Decrease (increase) in operating assets:				
Trade and other current receivables - net	6,754	7,660	8,832	7,662
Other non-current assets - net	1,316	-	-	-
Increase (decrease) in operating liabilities:				
Trade and other current payables	6,981	1,202	5,254	1,200
Cash provided by (used in) operations	7,649	(6,774)	7,101	(6,727)
Cash paid for withholding tax	(736)	(938)	(736)	(938)
Net cash provided by (used in) operating activities	6,913	(7,712)	6,365	(7,665)

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE THREE-MONTH PERIODS ENDED 31 MARCH

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial information		financial information	
	2026	2025	2026	2025
Cash flows from investing activities:				
Increase in other current financial assets	(550,000)	-	(550,000)	-
Payment for loans to related party	-	(10,000)	-	(10,000)
Proceeds from loans to related party	37	-	-	-
Interest received	545	459	545	459
Payments for purchases of leasehold improvements and equipment	(4,617)	(966)	(4,593)	(966)
Payments for purchase of intangible assets	(29)	-	(29)	-
Net cash used in investing activities	(554,064)	(10,507)	(554,077)	(10,507)
Cash flows from financing activities:				
Payment for lease liabilities	(1,075)	(788)	(1,075)	(788)
Net cash used in financing activities	(1,075)	(788)	(1,075)	(788)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(548,226)	(19,007)	(548,787)	(18,960)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	778,275	644,947	777,773	644,240
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	230,049	625,940	228,986	625,280

The accompanying notes form part of this interim financial information.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

1. NATURE OF OPERATIONS

Astra Enterprise Public Company Limited (Formerly DV8 Public Company Limited) (the Company) is registered as a public company on the Stock Exchange of Thailand and has its registered office at 15 Soi Phatthanakan 56, Suan Luang Subdistrict, Suan Luang District, Bangkok 10250.

The Company registered the change of its name with the Ministry of Commerce on 7 May 2026.

The principal business of the Company is to supply, produce and/or co-produce media and advertising at the point of sale / organize event / online media production.

2. BASIS OF PREPARATION OF FINANCIAL INFORMATION

The interim consolidated and separated financial information has been prepared in accordance with Thai Accounting Standard (TAS) no. 34, Interim Financial Reporting and other financial reporting requirements issued under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025.

An English version of these interim consolidated and separated financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 December 2025, except for the adoption of the amended financial reporting standards that are effective for the accounting periods beginning on or after 1 January 2026. The adoption has no material impact on the Group.

The Group has not early adopted amended financial reporting standards that are effective for the accounting period beginning on or after 1 January 2027. The Group's management is currently assessing the impact of adoption of this standard.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

4. RELATED PARTIES TRANSACTIONS

The Company has transactions with its related parties. These related parties are related through common shareholding or directorship or where, direct or indirect, control or significance influence exists. Thus, interim financial information reflect the effects of these transactions on the basis agreed upon between the Company and the related parties, where the basis might be different from the basis used for transactions with unrelated parties.

Related parties also include individuals having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the Group.

Relationships with subsidiaries and associate are described in notes 7 and 8. Relationships with other related parties have no material changes from those disclosed in the financial statements for the year ended 31 December 2025.

The pricing policies for particular types of transactions are explained further below:

Transactions	Pricing policies
Other income	The prices as agreed in the agreement
Cost of services	The prices as agreed in the agreement
Virtual server service fees	The prices as agreed in the agreement
Interest expense	7.925% per annum
Director and management remuneration	As approval by Shareholders and Directors
Salary, bonus, meeting attendance fees	of the Company

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Significant transactions with related parties for the three-month periods ended 31 March 2026 and 2025 are as follows:

	(Unit : Thousand Baht)			
	Consolidated financial information		Separate financial information	
	For the three-month period ended 31 March			
	2026	2025	2026	2025
Other income				
Subsidiary	-	-	450	-
Associate	-	450	-	450
Total	-	450	450	450
Cost of services				
Subsidiary	-	-	9,286	-
Associate	-	9,573	-	9,573
Total	-	9,573	9,286	9,573
Administrative expenses				
Subsidiary	-	-	30	-
Virtual server service fee				
Related party	-	150	-	150
Interest expense				
Related person	-	178	-	178
Key management personnel compensation				
Short-term employee benefits	7,000	1,951	6,145	2,237
Post-employment benefits	125	320	105	34
Total	7,125	2,271	6,250	2,271

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Significant balances with related parties as at 31 March 2026 and 31 December 2025 are as follows:

	(Unit : Thousand Baht)			
	Consolidated financial information		Separate financial information	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Other current receivables				
Subsidiary	-	-	160	160
Short-term loan to related party				
Subsidiary	-	-	61,000	61,000
<u>Less</u> Allowance for expected credit losses	-	-	(61,000)	(61,000)
Total	-	-	-	-
Other non-current receivables				
Associate	90,000	-	90,000	90,000
<u>Less</u> Allowance for expected credit losses	(90,000)	-	(90,000)	(90,000)
Total	-	-	-	-
Trade account payables				
Subsidiary	-	-	3,946	5,545
Other payables				
Subsidiary	-	-	30	-

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Significant agreements with related parties as at 31 March 2026 are as follows:

Loan agreement

The Company has loans to a subsidiary amounting to Baht 61.00 million, bearing interest at the rate of 2.25% per annum. The principal and interest are scheduled for repayment by 2 May 2026. However, the Company reserves the right to demand full or partial repayment from the subsidiary prior to the maturity date, subject to the terms and conditions specified in the agreement.

Memorandum of agreement for sales and service management

The Company has entered into a memorandum of agreement for sales and service management with a subsidiary, whereby the Company is the service recipient for sales operations within the scope of managing point-of-sale advertising media, production services, and other activities as determined by the Company. The agreement is effective from 1 January 2026 to 31 December 2026, with service fees and conditions as specified in the agreement. Either party may terminate the agreement by providing at least 60 days prior written notice to the other party.

Memorandum of agreement for space utilization services

The Company has entered into a memorandum of agreement for space utilization services with a subsidiary, whereby the Company serves as the service provider for the use of premises, including related assets and/or equipment such as electrical systems, water supply, facilities, and other utilities installed or situated within the said area. This agreement is effective from 1 January 2026 to 31 December 2026, with service fees and conditions as specified in the memorandum of agreement. Either party may terminate the agreement by providing at least 60 days prior written notice to the other party.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

5. TRADE AND OTHER CURRENT RECEIVABLES - NET

(Unit : Thousand Baht)

	Consolidated financial information		Separate financial information	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Trade receivables	96,708	106,036	96,506	105,834
<u>Less</u> Allowance for expected credit losses	(75,627)	(75,785)	(75,425)	(75,583)
Total trade receivables	<u>21,081</u>	<u>30,251</u>	<u>21,081</u>	<u>30,251</u>
Other receivables - related party	-	-	160	160
Other receivables - other parties	16,377	14,930	15,921	14,450
Refundable value added tax	41,706	42,169	41,310	41,831
Advance payment	4,272	2,817	-	-
Others	2,183	1,459	471	360
Total other current receivables	<u>64,538</u>	<u>61,375</u>	<u>57,862</u>	<u>56,801</u>
<u>Less</u> Allowance for expected credit losses	(3,259)	(3,259)	(3,259)	(3,259)
Total other current receivables	<u>61,279</u>	<u>58,116</u>	<u>54,603</u>	<u>53,542</u>
Total trade and other current receivables	<u>82,360</u>	<u>88,367</u>	<u>75,684</u>	<u>83,793</u>

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

As at 31 March 2026 and 31 December 2025, trade receivables can analyse aging as follows:

	(Unit : Thousand Baht)			
	Consolidated financial information		Separate financial information	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Not yet due	14,701	21,339	14,701	21,339
Past due:				
Less than 3 months	5,075	7,134	5,075	7,134
3 - 6 months	-	541	-	541
Over 12 months	76,932	77,022	76,730	76,820
Total	96,708	106,036	96,506	105,834
<u>Less</u> Allowance for expected credit losses	(75,627)	(75,785)	(75,425)	(75,583)
Net	21,081	30,251	21,081	30,251

The movement of allowance for expected credit losses for the three-month period ended 31 March 2026 are as follows :

	(Unit : Thousand Baht)	
	Consolidated financial information	Separate financial information
Balance as at 1 January 2026	79,044	78,842
Reversal of allowance for expected credit losses	(158)	(158)
Balance as at 31 March 2026	78,886	78,684

During the three-month period ended 31 March 2026, there were no material changes in the status of the defaulted in return the sponsorship from the sport , which the Company was the financial investor under the contract project of the golf tournament “Thailand Classic”, from those disclosed in the notes to the financial statements for the year ended 31 December 2025.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

6. OTHER CURRENT FINANCIAL ASSETS - NET

	(Unit : Thousand Baht)			
	Consolidated		Separate	
	financial information		financial information	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Listed equity security	68,605	91,554	68,605	91,554
Unlisted debt security	550,303	-	550,303	-
Finance lease receivables - net	-	-	-	-
Fixed deposit with a maturity of more than 3 months	16,911	16,911	1,323	1,323
Total other current financial assets	635,819	108,465	620,231	92,877

For the three-month period ended 31 March 2026, the movements of other current financial assets are as follows :

	(Unit : Thousand Baht)	
	Consolidated	Separate
	financial information	financial information
As at 1 January 2026	108,465	92,877
Increase	550,000	550,000
Changes in fair value through profit or loss	(22,646)	(22,646)
As at 31 March 2026	635,819	620,231

As at 31 March 2026, the Company had investments in listed equity securities in South Korea through an indirect investment via Asia Strategy Partners LLC, a private fund incorporated in the State of Delaware, the United States of America. The Company recognised a loss on changes in the fair value of such investments amounting to Baht 22.95 million in the consolidated and separate statements of comprehensive income for the three-month period ended 31 March 2026.

As at 31 March 2026, the Company had investments in structured notes amounting to Baht 550.00 million, which were non-transferable and redeemable based on the SET500 Index, issued by a local financial institution, with a maturity date on 10 April 2026. The Company recognised a gain on changes in the fair value of such investments amounting to Baht 0.30 million in the consolidated and separate statements of comprehensive income for the three-month period ended 31 March 2026.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Finance lease receivables

As at 31 March 2026, the Group had finance lease receivables arising from an agreement for the sale of lighting and air-conditioning systems to a non-related party amounting to Baht 85.51 million. The Group had fully provided an allowance for expected credit losses for such receivables, resulting in a net carrying amount of zero. During the three-month period ended 31 March 2026, there were no material changes in the status of such receivables and the progress of the related legal proceedings from those disclosed in the notes to the financial statements for the year ended 31 December 2025.

7. INVESTMENT IN ASSOCIATES - NET

As at 31 March 2026 and 31 December 2025, the Company's investments in associates are as follows :

Name of company	(Unit : Thousand Baht)					
	% Share holding		Consolidated financial information		Separate financial information	
	31 March	31 December	Equity method		Cost method	
	2026	2025	31 March	31 December	31 March	31 December
	2026	2025	2026	2025	2026	2025
Hero Experience Co., Ltd.	37.50	37.50	-	-	325,000	325,000
<u>Less Allowance for impairment loss</u>			-	-	(325,000)	(325,000)
Net			-	-	-	-

Investment in Hero Experience Co., Ltd.

Since the fiscal year ended 31 December 2019, the Company has discontinued recognising its share of losses from the investment in Hero Experience Co., Ltd. as the carrying amount of the investment had been reduced to zero. Under the cost method, the Company has fully provided for impairment of such investment amounting to Baht 325.00 million.

During the three-month period ended 31 March 2026, there were no material changes in the status of the investment in Hero Experience Co., Ltd., including the enforcement proceedings and asset administration following the bankruptcy judgement, from those disclosed in the notes to the financial statements for the year ended 31 December 2025.

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Guarantee of loan facility of an associate

The Company had fixed deposits amounting to Baht 90.00 million pledged as collateral for the loan facilities of an associate in accordance with the resolution of the Board of Directors' meeting No. 6/2018 held on 18 May 2018. However, as the associate had ceased operations and experienced liquidity problems, it was unable to repay the loans in accordance with the terms of the agreements. Consequently, in 2020, the bank exercised its right to offset the loans against the Company's fixed deposit accounts in the total amount of Baht 90.00 million, resulting in the associate having an obligation to repay such amount to the Company.

As a result, the Company recognised other receivables arising from the use of its fixed deposits as collateral for the loan facilities of the associate amounting to Baht 90.00 million. Since the associate had ceased operations and experienced liquidity problems, the Company fully recognised expected credit losses for such receivables.

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8. INVESTMENT IN SUBSIDIARIES – NET

The details of investment in subsidiaries as at 31 March 2026 and 31 December 2025 and dividend income from investment for the three-month period ended 31 March 2026 and 2025 are as follows:

(Unit : Thousand Baht)

Name of company	Separate financial information											
	Paid-up share capital		Share holding (%)		Cost method		Allowance for impairment		Net		Dividend income	
	31 Mar 2026	31 Dec 2025	31 Mar 2026	31 Dec 2025	31 Mar 2026	31 Dec 2025	31 Mar 2026	31 Dec 2025	31 Mar 2026	31 Dec 2025	31 Mar 2026	31 Mar 2025
Demeter Innovation Co., Ltd.	48,000	48,000	100.00	100.00	73,862	73,862	(73,862)	(73,862)	-	-	-	-
DCORP - DLI Joint Venture	13,516	13,516	80.00	80.00	10,812	10,812	-	-	10,812	10,812	-	-
Kaspire Co., Ltd.	10,000	10,000	49.00	49.00	10,000	10,000	(7,045)	(7,045)	2,955	2,955	-	-
Total					94,674	94,674	(80,907)	(80,907)	13,767	13,767	-	-

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Investment in Rakkar Digital Company Limited

On 26 March 2026, the Company entered into share sale and purchase agreement to acquire ordinary shares in Rakkar Digital Company Limited (Rakkar) from existing shareholders. The purchase price was mutually agreed between the buyer and the sellers. Upon completion of the investment transaction, the Company will hold up to 100.00% of the registered and paid-up capital with voting rights, which will result in Rakkar becoming a new subsidiary of the Company. In addition, the Company plans to further inject capital into Rakkar, digital asset custodial service provider, in an amount of up to Baht 100 million to serve as working capital for business operations of Rakkar and to comply with the net capital requirements for digital asset business operators as prescribed by the Securities and Exchange Commission.

Subsequently, on 20 April 2026, the Company completed the relevant regulatory requirements and fulfilled and/or obtained waivers for all conditions precedent specified in the share purchase agreement. The Company received the transfer of ordinary shares in Rakkar and fully settled the share purchase consideration.

9. LEASEHOLD IMPROVEMENT AND EQUIPMENT

The movements of leasehold improvement and equipment for the three-month period ended 31 March 2026 are as follows;

	(Unit : Thousand Baht)	
	Consolidated financial information	Separate financial information
Opening book value	21,907	21,530
Addition during the period	4,617	4,593
Depreciation for the period	(1,372)	(1,348)
Closing book value	<u>25,152</u>	<u>24,775</u>

As of 31 March 2026, the Group and the Company have assets that have been fully depreciated but are still in use at a cost of Bath 6.35 million (31 December 2025: Bath 6.05 million).

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10. RIGHT-OF-USE ASSETS

The movements of right-of-use assets for the three-month period ended 31 March 2026 are as follows;

	(Unit : Thousand Baht)
	Consolidated and Separate financial information
Opening net book value	17,140
Depreciation for the period	(989)
Closing net book value	16,151

During the three-month period ended 31 March 2026, the Group had no material changes to its lease agreements for office buildings, warehouses and photocopiers, including the related arrangements, from those disclosed in the notes to the financial statements for the year ended 31 December 2025.

11. INTANGIBLE ASSETS

The movements of intangible assets for the three-month period ended 31 March 2026 are as follows;

	(Unit : Thousand Baht)	
	Consolidated financial information	Separate financial information
Opening book value	3,356	2,658
Additions during the period	29	29
Amortization for the period	(196)	(160)
Closing book value	3,189	2,527

The Company had receivables and claims relating to agreement for the purchase of the right to manage the broadcasting time with Media Agency Thai Company Limited. The Company had fully provided for impairment of the net carrying amount of such items and recognised related income on a cash basis. The related legal proceedings had become final and were under enforcement proceedings. As at 31 March 2026, the Company had outstanding obligations and liabilities under the said agreement amounting to Baht 299.45 million.

During the three-month period ended 31 March 2026, there were no material changes in the status of such matters and the progress of the legal proceedings from those disclosed in the notes to the financial statements for the year ended 31 December 2025.

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12. SEGMENT INFORMATION AND REVENUE

Operating segment information is reported in a manner consistent with the Company's internal reports regularly reviewed by the chief operating decision maker for the purposes of resource allocation and assessment of segment performance. The Group operates in a single geographical area, Thailand. For the three-month period ended 31 March 2026, the Group had 1 reportable operating segment, which is media-advertising, for which revenue is recognised over time, amounting to Baht 30.18 million (2025: Baht 38.78 million).

For the three-month period ended 31 March 2026, the Group had 2 major customers with service revenue exceeding 20% of total service revenue, with aggregate service revenue amounting to Baht 20.43 million (2025: 1 major customer with service revenue amounting to Baht 13.24 million).

13. BASIC LOSS PER SHARE

Basic loss per share are calculated by dividing loss for the period attributable to owners of the Company (excluding other comprehensive income) by the number of ordinary shares issued during the period.

	Consolidated financial information		Separate financial information	
	For the three-month period ended 31 March			
	2026	2025	2026	2025
Loss for the period (Unit : Thousand Baht)	(31,582)	(20,137)	(31,309)	(16,462)
Weighted average number of ordinary shares held by shareholders during period (Thousand shares)	1,621,933	1,319,922	1,621,933	1,319,922
Basic loss per share (Baht per share)	(0.019)	(0.015)	(0.019)	(0.012)

During the three-month period ended 31 March 2026, the Company had no potentially dilutive ordinary shares.

For the three-month period ended 31 March 2025, the Company did not present diluted loss per share calculation as the Company incurred a loss for the period and the weighted average market price of ordinary shares was lower than the exercise price of the warrants.

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14. FINANCIAL INSTRUMENTS

The following table presents financial assets and liabilities that are measured at fair value, excluding where its fair value is approximating the carrying amount.

(Unit : Thousand Baht)

	Consolidated financial information						
	Book value			Fair value			
	Financial instruments measured at fair value through profit or loss	Financial instruments measured at amortized cost	Total	Level 1	Level 2	Level 3	Total
As at 31 March 2026							
Financial assets							
Listed equity security	68,605	-	68,605	68,605	-	-	68,605
Unlisted debt security	550,303	-	550,303	-	550,303	-	550,303
Fixed deposits with a maturity of more than 3 months	-	16,911	16,911	-	-	-	-
Total financial assets	618,908	16,911	635,819				
As at 31 December 2025							
Financial assets							
Listed equity security	91,554	-	91,554	91,554	-	-	91,554
Fixed deposits with a maturity of more than 3 months	-	16,911	16,911	-	-	-	-
Total financial assets	91,554	16,911	108,465				

(Unit : Thousand Baht)

	Separate financial information						
	Book value			Fair value			
	Financial instruments measured at fair value through profit or loss	Financial instruments measured at amortized cost	Total	Level 1	Level 2	Level 3	Total
As at 31 March 2026							
Financial assets							
Listed equity security	68,605	-	68,605	68,605	-	-	68,605
Unlisted debt security	550,303	-	550,303	-	550,303	-	550,303
Fixed deposits with a maturity of more than 3 months	-	1,323	1,323	-	-	-	-
Total financial assets	618,908	1,323	620,231				
As at 31 December 2025							
Financial assets							
Listed equity security	91,554	-	91,554	91,554	-	-	91,554
Fixed deposits with a maturity of more than 3 months	-	1,323	1,323	-	-	-	-
Total financial assets	91,554	1,323	92,877				

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During the current period, the Group had no changes in the valuation techniques and assumptions used in estimating the fair value of financial instruments, and there were no transfers between the levels of the fair value hierarchy.

15. COMMITMENTS AND CONTINGENT LIABILITIES

15.1 Commitments relating to advertising concession agreement

The Company has commitments under long-term advertising concession agreements in order to obtain broadcasting rights and the rights to broadcast music programmes and/or programmes in formats mutually agreed upon by the parties. The agreements have terms ranging from 1 year to 10 years. Under such agreements, the Company is obligated to pay revenue sharing at the rates specified in the agreements as follows:

Revenue Sharing - Fixed	The Company has commitments amount of Baht 100,000 - 1,800,000 per month.
Revenue Sharing - Variable	The Company has commitments representing 30.00% - 50.00% of monthly advertising media revenue.

15.2 The Company has a commitment under an agreement with a company as a user of its virtual server service, with a service fee of Baht 75,000 per month. As at 31 March 2026, the Company had outstanding commitments under such agreement amounting to Baht 0.68 million.

16. RECLASSIFICATION OF ACCOUNTS

The Group has reclassified certain accounting items in the statement of financial position as at 31 December 2025 to conform with the current period's classification, with no effect on profit or loss and equity. Classified items are as detailed:

	(Unit : Thousand Baht)		
	Consolidated financial information		
	As previously reported	Increase (Decrease)	As reclassified
Statement of financial position			
As at 31 December 2025			
Right-of-use assets	18,319	(1,179)	17,140
Other non-current assets	11,186	1,179	12,365

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(Unit : Thousand Baht)

	Separate financial information		
	As previously reported	Increase (Decrease)	As reclassified
Statement of financial position			
As at 31 December 2025			
Right-of-use assets	18,319	(1,179)	17,140
Other non-current assets	10,427	1,179	11,606

17. EVENTS AFTER THE REPORTING PERIOD

17.1 On 24 April 2026, the Annual General Meeting of Shareholders of the Company passed significant resolutions as follows:

17.1.1 The change of the Company's name to Astra Enterprise Public Company Limited and the change of the Company's head office to No. 1126/2, 27th Floor, Room No. 2703, Vanit Building II, New Phetchaburi Road, Makkasan Sub-district, Ratchathewi District, Bangkok 10400

17.1.2 The addition of the Company's objective to the Company's affidavit, principally to cover investment businesses relating to digital assets and digital properties for investment purposes (subject to approval from the relevant authorities), including the change of the Company's memorandum of association and articles of association in accordance with the approved resolutions.

17.1.3 The change in objectives for the use of proceeds received from the offering of securities as follows:

- To be used as the Company's working capital and for the Company's business operations, as well as to support the Company's core business and businesses related to the Company's core business, including media and advertising businesses and businesses related to digital assets and/or investments in companies engaging in such businesses and/or related business activities, including investments in digital assets.
- To support the expansion and development of the Company's business in the future, including data analytics technology business, artificial intelligence business, and businesses related to digital assets and/or investments in companies engaging in such businesses and/or related business activities, including investments in digital assets, as well as to be used in various projects and as a source of funds for future investment plans.

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17.2 On 13 May 2026, the Board of Directors' Meeting No. 4/2026 passed significant resolutions as follows:

17.2.1 The dissolution of Demeter Innovation Company Limited, a subsidiary, due to its continuous operating losses. The registration of the dissolution is expected to be completed by 30 September 2026. In this regard, the dissolution of such subsidiary has no material impact on the Group's business operations.

17.2.2 The investment in Bitcoin digital assets within the approved investment limit for the purpose of managing the Group's acquisition cost of digital assets in alignment with its business expansion plan into digital asset-related businesses.

18. AUTHORISATION OF FINANCIAL INFORMATION

This interim consolidated and separate financial information was authorised for issue by the Board of Directors on 13 May 2026.