



Independent Auditor's Review Report and
Interim Consolidated and Separate Financial Information

Astra Enterprise Public Company Limited
(Formerly "DV8 Public Company Limited")

For the Three-Month and Six-Month Periods Ended
30 June 2026



AUDITOR'S REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

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To the Shareholders and the Board of Directors 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 30 June 2026, the consolidated and separate statements of comprehensive income for the three-month and six-month periods then ended, the related consolidated and separate statements of changes in equity and cash flows for the six-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".

Emphasis of Matter

I draw attention to Note 10 to the interim financial information, on 20 April 2026, the Company has acquired business engaged in digital asset custody services and engaged an independent appraiser to determine the fair value of the identifiable assets acquired and liabilities assumed from the business acquisitions. As at the reporting date, the valuation has not yet been completed therefore the determination of the fair value and the allocation of the purchase price was determined provisionally and is subject to potential amendment. My conclusion is not modified in respect of this matter.

Other Matter

The consolidated and separate statements of financial position of Astra Enterprises 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 for the three-month and six-month periods ended 30 June 2025, the consolidated and separate statements of changes in equity and cash flows for the six-month period then ended, presented as comparative information, were reviewed by the aforementioned auditor, who expressed an unqualified conclusion thereon in her report dated 13 August 2025.

**Atchara Sorananupap**

Certified Public Accountant

Registration No. 11458

Grant Thornton Limited

Bangkok

13 August 2026

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Notes	Consolidated financial information		Separate financial information	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but		(Unaudited but	
		Reviewed)	(Audited)	Reviewed)	(Audited)
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents		702,439	778,275	600,812	777,773
Trade and other current receivables - net	6	89,203	88,367	87,058	83,793
Short-term loan to related parties - net	5	-	-	40,000	-
Short-term loan to other party		-	37	-	-
Other current financial assets - net	7, 16	48,239	108,465	32,651	92,877
Other current assets	17	13,432	5,225	11,443	3,916
Total current assets		853,313	980,369	771,964	958,359
NON-CURRENT ASSETS					
Investments in associate - net	8	-	-	-	-
Investments in subsidiaries - net	9, 10	-	-	100,484	13,767
Other non-current receivables - net	5	-	-	-	-
Leasehold improvement and equipment	11	30,604	21,907	29,680	21,530
Right-of-use assets	12, 18	15,355	17,140	9,551	17,140
Digital assets	16	1,952	-	1,952	-
Intangible assets - net	13	18,065	3,356	2,399	2,658
Goodwill	10	1,706	-	-	-
Deferred tax assets		3,870	-	-	-
Other non-current assets - net	18	16,448	12,365	14,898	11,606
Total non-current assets		88,000	54,768	158,964	66,701
TOTAL ASSETS		941,313	1,035,137	930,928	1,025,060

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Consolidated financial information		Separate financial information	
	30 June 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)	30 June 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Trade and other current payables	39,207	42,798	38,004	45,583
Current portion of lease liabilities	2,683	3,582	1,756	3,582
Total current liabilities	41,890	46,380	39,760	49,165
NON-CURRENT LIABILITIES				
Lease liabilities	13,357	14,581	8,449	14,581
Employee benefit obligations	2,372	1,998	562	340
Other non-current liabilities	2,830	2,830	2,830	2,830
Total non-current liabilities	18,559	19,409	11,841	17,751
TOTAL LIABILITIES	60,449	65,789	51,601	66,916

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2026 AND 31 DECEMBER 2025

(Unit: Thousand Baht)

	Consolidated financial information		Separate financial information	
	30 June 2026 (Unaudited but Reviewed)	31 December 2025 (Audited)	30 June 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	(159,204)	(71,112)	(154,235)	(75,418)
Equity attributable to owners of the Company	874,358	962,450	879,327	958,144
Non-controlling interests	6,506	6,898	-	-
TOTAL EQUITY	880,864	969,348	879,327	958,144
TOTAL LIABILITIES AND EQUITY	941,313	1,035,137	930,928	1,025,060

STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

	Notes	Consolidated financial information		Separate financial information	
		2026	2025	2026	2025
Revenue from services - advertise	14	32,592	33,855	32,592	33,855
Cost of services - advertise		(25,049)	(27,464)	(30,734)	(28,989)
Gross profit		7,543	6,391	1,858	4,866
Other income		2,652	1,749	5,101	1,964
Selling expenses		(1,313)	-	-	-
Administrative expenses		(26,962)	(9,327)	(15,975)	(6,323)
Loss from impairment of goodwill		-	(1,076)	-	-
Loss from impairment of investment in subsidiary		-	-	-	(6,450)
Loss on changes in fair value of digital assets	16	(676)	-	(676)	-
Loss on changes in fair value of other current financial assets		(37,580)	-	(37,580)	-
Loss from operations		(56,336)	(2,263)	(47,272)	(5,943)
Financial costs		(305)	(242)	(236)	(242)
Share of profit of associate accounted for using the equity method		-	541	-	-
Loss before income tax		(56,641)	(1,964)	(47,508)	(6,185)
Income tax (expenses) benefit	3	(155)	-	-	-
Loss for the period		(56,638)	(2,119)	(47,508)	(6,185)
OTHER COMPREHENSIVE INCOME:					
Other comprehensive income for the period		-	-	-	-
Total comprehensive income (loss) for the period		(56,638)	(2,119)	(47,508)	(6,185)

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE THREE-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

		Consolidated financial information		Separate financial information	
	Note	2026	2025	2026	2025
LOSS ATTRIBUTABLE TO:					
Owner of the Company		(56,510)	(1,279)	(47,508)	(6,185)
Non-controlling interests		(128)	(840)	-	-
		<u>(56,638)</u>	<u>(2,119)</u>	<u>(47,508)</u>	<u>(6,185)</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:					
Owner of the Company		(56,510)	(1,279)	(47,508)	(6,185)
Non-controlling interests		(128)	(840)	-	-
		<u>(56,638)</u>	<u>(2,119)</u>	<u>(47,508)</u>	<u>(6,185)</u>
Basic loss per share					
Loss (Baht per share)	15	<u>(0.035)</u>	<u>(0.001)</u>	<u>(0.029)</u>	<u>(0.005)</u>
Weighted average number of ordinary shares (Thousand shares)		1,621,933	1,319,922	1,621,933	1,319,922

STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

	Notes	Consolidated financial information		Separate financial information	
		2026	2025	2026	2025
Revenue from services - advertise	14	62,772	72,639	62,772	72,639
Cost of services - advertise		(48,124)	(60,660)	(59,087)	(62,185)
Gross profit		14,648	11,979	3,685	10,454
Other income		4,022	4,092	6,838	4,260
Selling expenses		(2,141)	(1,559)	-	(1,559)
Administrative expenses		(43,471)	(31,957)	(27,864)	(28,859)
Loss from impairment of goodwill		-	(1,076)	-	-
Loss from impairment of investment in subsidiary		-	-	-	(6,450)
Loss on changes in fair value of digital assets	16	(676)	-	(676)	-
Loss on changes in fair value of other current financial assets	7	(60,226)	-	(60,226)	-
Loss from operations		(87,844)	(18,521)	(78,243)	(22,154)
Financial costs		(643)	(493)	(574)	(493)
Share of loss of associate accounted for using the equity method		-	(3,091)	-	-
Loss before income tax		(88,487)	(22,105)	(78,817)	(22,647)
Income tax (expenses) benefit	3	(155)	-	-	-
Loss for the period		(88,484)	(22,260)	(78,817)	(22,647)
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		(88,484)	(22,151)	(78,817)	(22,538)

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

		Consolidated financial information		Separate financial information	
	Note	2026	2025	2026	2025
LOSS ATTRIBUTABLE TO:					
Owner of the Company		(88,092)	(21,436)	(78,817)	(22,647)
Non-controlling interests		(392)	(824)	-	-
		(88,484)	(22,260)	(78,817)	(22,647)
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:					
Owner of the Company		(88,092)	(21,327)	(78,817)	(22,538)
Non-controlling interests		(392)	(824)	-	-
		(88,484)	(22,151)	(78,817)	(22,538)
Basic loss per share					
Loss (Baht per share)	15	(0.054)	(0.016)	(0.049)	(0.017)
Weighted average number of ordinary shares (Thousand shares)		1,621,933	1,319,922	1,621,933	1,319,922

(Unaudited but reviewed)

(Unit: Thousand Baht)

8

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF CHANGES IN EQUITY (CONTINUED)

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unaudited but reviewed)

	Separate financial information					(Unit: Thousand Baht)
	Owner of the Company					
	Issued and paid - up share capital	Shares capital awaiting registration	Share premium	Deficits	Total	
Balance as at 1 January 2025	791,953	-	-	(35,656)	756,297	
Exercise of the rights under warrants to purchase ordinary shares	-	416	-	-	416	
Total transactions with owners	-	416	-	-	416	
Loss for the period	-	-	-	(22,647)	(22,647)	
Other comprehensive income for the period	-	-	-	109	109	
Total comprehensive income (loss) for the period	-	-	-	(22,538)	(22,538)	
Balance as at 30 June 2025	791,953	416	-	(58,194)	734,175	
Balance as at 1 January 2026	973,160	-	60,402	(75,418)	958,144	
Loss for the period	-	-	-	(78,817)	(78,817)	
Other comprehensive income for the period	-	-	-	-	-	
Total comprehensive income (loss) for the period	-	-	-	(78,817)	(78,817)	
Balance as at 30 June 2026	973,160	-	60,402	(154,235)	879,327	

The accompanying notes form part of this interim financial information.

STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

	Consolidated financial information		Separate financial information	
	2026	2025	2026	2025
Cash flow from operating activities				
Net loss before income tax	(88,487)	(22,105)	(78,817)	(22,647)
Adjustments for				
Depreciation of leasehold improvement and equipment	3,008	2,359	2,936	2,344
Depreciation of right-of-use assets	1,825	1,314	1,648	1,314
Amortization of intangible assets	422	335	322	332
Reversal of expected credit losses	(213)	(1,124)	(213)	(1,124)
Loss from impairment of investment in subsidiary	-	-	-	6,450
Loss on changes in fair value of other current financial assets	60,226	-	60,226	-
Loss from impairment of goodwill	-	1,076	-	-
Loss on changes in fair value of digital assets	676	-	676	-
Gain from disposal of right-of-use assets	(701)	-	(701)	-
(Reversal of) employee benefit expenses	374	(131)	222	62
Non-deductible expenses from unclaimable withholding tax	-	133	-	-
Loss from liquidation of a subsidiary	-	21	-	-
Loss from disposal of intangible assets	4	150	-	-
Interest income	(2,820)	(2,104)	(3,228)	(2,021)
Financial costs	643	493	574	493
Share of loss of associates accounted for using the equity method	-	3,091	-	-
Cash used in operations before changes in operating assets and liabilities	(25,043)	(16,492)	(16,355)	(14,797)
Decrease (increase) in operating assets:				
Trade and other current receivables - net	2,836	22,983	(2,503)	7,859
Other current assets	3	-	-	-
Other non-current assets - net	(166)	-	624	-
Increase (decrease) in operating liabilities:				
Trade and other current payable	(4,341)	(16,399)	(9,267)	(8,303)
Other non-current liabilities	-	(18)	-	(18)
Cash provided by operations	(26,711)	(9,926)	(27,501)	(15,259)
Income tax received (paid)	(2,127)	259	(1,443)	1,060
Net cash used in operating activities	(28,838)	(9,667)	(28,944)	(14,199)

STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE SIX-MONTH PERIODS ENDED 30 JUNE

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial information		financial information	
	2026	2025	2026	2025
Cash flows from investing activities				
Payment for loans to related parties	-	(10,000)	(40,000)	(10,000)
Proceeds from loans to related party	-	-	-	10,000
Proceeds from short-term loan to other party	37	50	-	-
Payments for purchase of digital assets	(2,628)	-	(2,628)	-
Cash paid as a deposit	(10,000)	-	(10,000)	-
Payments for acquisition of a subsidiary, net of cash acquired	(24,000)	-	(24,932)	-
Transaction costs paid	-	-	(177)	-
Cash paid for capital increase in a subsidiary	-	-	(60,000)	-
Payments for purchases of leasehold improvements and equipment	(11,055)	(1,599)	(11,006)	(1,599)
Payments for purchase of intangible assets	(63)	-	(63)	-
Obtaining control and liquidation of a subsidiary	-	7,414	-	-
Interest received	2,816	2,003	2,679	2,014
Net cash provided by (used in) investing activities	(44,893)	(2,132)	(146,127)	415
Cash flows from financing activities				
Cash received from exercise of warrants to purchase ordinary shares	-	416	-	416
Payment for lease liabilities	(2,105)	(1,642)	(1,890)	(1,642)
Net cash used in financing activities	(2,105)	(1,226)	(1,890)	(1,226)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(75,836)	(5,611)	(176,961)	(15,010)
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	702,439	639,336	600,812	629,230
Supplemental disclosures of cash flows information:				
Non-cash transactions:				
Recognition of right-of-use assets and lease liabilities	5,865	-	-	-
Payables for the purchase of leasehold improvements and equipment	80	-	80	-
Payables related to transaction cost	-	-	1,608	-

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 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 1126/2 Vanit Building 2, 27 Floor, Room 2703, Phetchaburi Rd, Makkasan, Ratchathewi, Bangkok 10400.

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

The Group and the Company are engaged in media and advertising businesses and businesses related to digital assets.

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.

4. ACCOUNTING POLICIES FOR NEW TRANSACTIONS AND EVENTS

4.1 Business combination

The Group applies the acquisition method to account for business combinations with an exception on business combination under common control. The consideration transferred for the acquisition of a subsidiary comprises.

- fair value of the assets transferred,
- liabilities incurred to the former owners of the acquiree
- equity interests issued by the Group

Identifiable assets and liabilities acquired and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

The excess of the consideration transferred, the amount of any non-controlling interest recognised and the acquisition-date fair value of any previous equity interest in the acquiree (for business combination achieved in stages) over the fair value of the identifiable net assets acquired is recorded as goodwill. In the case of a bargain purchase, the difference is recognised directly in profit or loss.

Acquisition-related cost

Acquisition-related cost are recognised as expenses in consolidated financial information

Changes in fair value of contingent consideration paid/received

Subsequent changes to the fair value of the contingent consideration that is an asset or liability is recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured.

4.2 Digital assets

The Company initially recognises digital assets at cost, which is equivalent to the fair value of the digital assets at the date of acquisition. Subsequent to initial recognition, the Company measures digital assets using the revaluation model. If the carrying amount is increased as a result of a revaluation, the increase shall be recognised in other comprehensive income and accumulated in equity under the other components of equity. If the value of a previously revalued asset decreases, the decrease shall be recognised in other comprehensive income to the extent of any credit balance previously recognised in equity in respect of that asset. Any remaining decrease is recognised in profit or loss.

Digital assets at the reporting date are presented at fair value less any subsequent accumulated impairment losses.

The fair value of digital assets based on closing price (in US Dollars) at the end of reporting period obtained from the central website (coinmarketcap.com) and is converted into Thai Baht using the exchange rate announced by the Bank of Thailand as at the end of the reporting date.

5. 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 associate and subsidiaries are described in notes 8 and 9. Relationships with related person or other related parties have no material changes from those disclosed in 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 AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

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

Transactions	Pricing policies
Other income	The prices as agreed in the agreement
Interest income	7.000% per annum
Cost of services	The prices as agreed in the agreement
Administrative expenses	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 the Shareholders and
Salary, bonus, meeting attendance fees	the Board of Directors

Significant transactions with related parties for the three-month and six-month periods ended 30 June 2026 and 2025 are as follows:

	(Unit : Thousand Baht)			
	Consolidated financial information		Separate financial information	
	For the three-month period ended 30 June			
	2026	2025	2026	2025
Cost of services				
Subsidiary	-	-	9,976	4,690
Associate	-	3,608	-	3,608
Total	-	3,608	9,976	8,298
Other income				
Subsidiaries	-	-	2,024	300
Associate	-	150	-	150
Total	-	150	2,024	450
Interest income				
Subsidiaries	-	-	545	25
Associate	-	18	-	18
Total	-	18	545	43

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

		(Unit : Thousand Baht)	
		Consolidated	Separate
		financial information	financial information
		For the three-month period ended 30 June	
		2026	2025
Administrative expenses			
Subsidiaries		-	-
			630
			-
Virtual server service fee			
Related party		-	150
			-
			150
Interest expense			
Related person		-	169
			-
			169
Key management personnel compensation			
Short-term employee benefits		7,025	1,697
Post-employment benefits		123	(34)
			105
			(34)
Total		7,148	1,663
			6,185
			1,663

		(Unit : Thousand Baht)	
		Consolidated	Separate
		financial information	financial information
		For the six-month period ended 30 June	
		2026	2025
Cost of services			
Subsidiary		-	-
			19,262
Associate		-	13,181
			-
			13,181
Total		-	13,181
			19,262
			17,871
Other income			
Subsidiaries		-	-
			2,474
Associate		-	600
			-
			600
Total		-	600
			2,474
			900

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

	(Unit : Thousand Baht)			
	Consolidated		Separate	
	financial information		financial information	
	For the six-month period ended 30 June			
	2026	2025	2026	2025
Interest income				
Subsidiaries	-	-	545	25
Associate	-	37	-	37
Total	-	37	545	62
Administrative expenses				
Subsidiaries	-	-	660	-
Virtual server service fee				
Related party	-	300	-	300
Interest expense				
Related person	-	347	-	347
Key management personnel compensation				
Short-term employee benefits	14,025	3,934	12,225	3,934
Post-employment benefits	248	-	210	-
Total	14,273	3,934	12,435	3,934

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

Significant balances with related parties as at 30 June 2026 and 31 December 2025 are as follows:

			(Unit : Thousand Baht)	
	Consolidated		Separate	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Other current receivables				
Subsidiaries	-	-	6,490	160
Short-term loan				
Subsidiaries	-	-	40,000	61,000
<u>Less</u> Allowance for expected credit losses	-	-	-	(61,000)
Total	-	-	40,000	-
Other non-current receivable				
Associate	-	-	90,000	90,000
<u>Less</u> Allowance for expected credit losses	-	-	(90,000)	(90,000)
Total	-	-	-	-
Trade account payable				
Subsidiary	-	-	2,483	5,545
Other payable				
Subsidiary	-	-	32	-

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

Short-term loan to related parties

Movement in short-term loan to related parties for the six-month period ended 30 June 2026 are as follows:

	(Unit : Thousand)
	Separate financial information
Balance as at 1 January 2026	61,000
<u>Add</u> addition during the period	40,000
<u>Less</u> decrease from debt forgiveness	(61,000)
Balance as at 30 June 2026	40,000

The movement of allowance for expected credit losses of short-term loans to related party for the six-month period ended 30 June 2026 are as follows:

	(Unit : Thousand)
	Separate financial information
Balance as at 1 January 2026	61,000
<u>Less</u> Reversal of allowance for expected credit losses	(61,000)
Balance as at 30 June 2026	-

On 13 May 2026, the Board of Directors approved the dissolution of a subsidiary and the forgiveness of a short-term loan amounting to Baht 61.00 million, together with all accrued interest. The Company had fully recognised an allowance for expected credit losses on the aforementioned loan and accrued interest. Accordingly, there was no impact on the statement of comprehensive income for the three-month and six-month periods ended 30 June 2026.

Significant agreements with related parties as at 30 June 2026 are as follows:

Loan agreement

On 20 April 2026, the Company provided a short-term loan to a related party amounting to Baht 40.00 million, bearing interest rate at 7.00% per annum, with the principal and interest repayable by 20 April 2027. The Company has no right to demand the subsidiary to repay all or part of the loan prior to the due date in accordance with the terms specified in the agreement.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

Memorandum of agreement for sales and service management

On 1 January 2026, 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.

6. TRADE AND OTHER CURRENT RECEIVABLES - NET

	Consolidated financial information		(Unit : Thousand Baht) Separate financial information	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Trade receivables	102,753	106,036	102,753	105,834
<u>Less</u> Allowance for expected credit losses	(75,370)	(75,785)	(75,370)	(75,583)
Total trade receivables	27,383	30,251	27,383	30,251
Other receivables - related parties	-	-	6,490	160
Other receivables - other parties	16,343	14,930	14,282	14,450
Advance payment	2,935	2,817	-	-
Value added tax receivable	45,229	42,169	41,666	41,831
Others	572	1,459	496	360
Total other current receivables	65,079	61,375	62,934	56,801
<u>Less</u> Allowance for expected credit losses	(3,259)	(3,259)	(3,259)	(3,259)
Total other current receivables	61,820	58,116	59,675	53,542
Total trade and other current receivables	89,203	88,367	87,058	83,793

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

As at 30 June 2026 and 31 December 2025, trade receivables can analyse aging as follows:

	(Unit : Thousand Baht)	
	Consolidated financial information	Separate financial information
	30 June 2026	31 December 2025
Not yet due	19,325	21,339
Past due:		
Less than 3 months	5,388	7,134
3 - 6 months	1,400	541
Over 12 months	76,640	77,022
Total	102,753	106,036
Less Allowance for expected credit losses	(75,370)	(75,785)
Net	27,383	30,251

The movement of allowance for expected credit losses of trade and other current receivables for the six-month period ended 30 June 2026 are as follows:

	(Unit : Thousand Baht)
	Consolidated financial information
Balance as at 1 January 2026	79,044
Decrease from write-off of bad debts	(202)
Reversal of allowance for expected credit losses	(213)
Balance as at 30 June 2026	78,629

As at 30 June 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 AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

7. OTHER CURRENT FINANCIAL ASSETS - NET

	(Unit : Thousand Baht)	
	Consolidated financial information	Separate financial information
	30 June 2026	31 December 2025
Listed equity securities	31,328	91,554
Finance lease receivables - net	-	-
Fixed deposit with a maturity of more than 3 months	16,911	16,911
Total other current financial assets	48,239	108,465

For the six-month period ended 30 June 2026, the movements of other current financial assets are as follows:

	(Unit : Thousand Baht)
	Consolidated financial information
As at 1 January 2026	108,465
Increase during the period	1,650,000
Decrease during the period	(1,650,000)
Changes in fair value through profit or loss	(60,226)
As at 30 June 2026	48,239

As at 30 June 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 recognized a loss on changes in the fair value of such investments amounting to Baht 60.23 million in the consolidated and separate statements of comprehensive income for the six-month period ended 30 June 2026.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

Investments with the characteristics of an Investment Company in accordance with Practice Guideline Notification No. NorPor. 5/2566 on Guidelines for Considering Investments of Companies Characterized as Investment Management Businesses (Investment Company) as at 30 June 2026 are detailed as follows:

	Consolidated financial information	(Unit : Thousand Baht) Proportion to total assets
As at 1 April 2026	635,819	62.97%*
Increase during the period	552,628	
Decrease during the period	(1,100,000)	
Changes in fair value through profit or loss	(38,256)	
As at 30 June 2026	50,191	5.33%**

* Proportion to total assets at the beginning of the period

** Proportion to total assets at the end of the period

As at 1 April 2026, the Group had total investments of Baht 635.82 million, representing 62.97% of total assets. The investments in structured notes amounting to Baht 550.00 million matured on 10 April 2026, and the Group reinvested the principal proceeds in similar structured notes. Subsequently, on 15 May 2026, the Group fully disposed of such investments in structured notes back to the debenture issuer, which resulted in the proportion of investments being lower than 40% of total assets.

As at 30 June 2026, the Group had total investments of Baht 50.19 million, representing 5.33% of total assets.

Finance lease receivables

As at 30 June 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 six-month period ended 30 June 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.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIOD ENDED 30 JUNE 2026

8. INVESTMENT IN ASSOCIATES - NET

As at 30 June 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	
			Equity method		Cost method	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Hero Experience Co., Ltd.	37.50	37.50	-	-	325,000	325,000
<u>Less</u> Allowance for impairment loss			-	-	(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.

As at 30 June 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.

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 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.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

9. INVESTMENT IN SUBSIDIARIES - NET

The details of investment in subsidiaries as at 30 June 2026 and 31 December 2025 and dividend income from investment for the six-month period ended 30 June 2026 and 2025 are as follows:

Name of company	Separate financial information										(Unit : Thousand Baht)	
	Paid-up share capital		Share holding (%)		Cost method		Allowance for impairment		Net			Dividend income
	30 Jun 2026	31 Dec 2025	30 Jun 2026	31 Dec 2025	30 Jun 2026	31 Dec 2025	30 Jun 2026	31 Dec 2025	30 Jun 2026	31 Dec 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	-	-
Rakkar Digital Co., Ltd.	235,500	-	100.00	-	86,717	-	-	-	86,717	-	-	-
Total					181,391	94,674	(80,907)	(80,907)	100,484	13,767	-	-

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

For the six-month period ended 30 June 2026, the movements of investment in subsidiaries are as follows:

	(Unit : Thousand)
	<u>Separate financial information</u>
Balance as at 1 January 2026	13,767
<u>Add</u> Acquisition of business (Note 10)	24,932
<u>Add</u> Transaction cost	1,785
<u>Add</u> Capital increase	60,000
Balance as at 30 June 2026	<u>100,484</u>

Investment in Rakkar Digital Co., Ltd.

On 26 May 2026, the Extraordinary General Meeting of Shareholders of the subsidiary resolved to increase the registered share capital of the subsidiary from Baht 175.50 million to Baht 375.50 million, totaling to Baht 200.00 million. The Company paid for the ordinary shares amounting to Baht 60.00 million, and the subsidiary has already registered the capital increase with the Department of Business Development.

Dissolution of Demeter Innovation Co., Ltd.

On 30 June 2026, the Extraordinary General Meeting of Shareholders of the subsidiary resolved to approve the dissolution of the Company. The subsidiary registered the dissolution of the Company with the Ministry of Commerce on 9 July 2026 and is currently in the process of liquidation.

10. ACQUISITION OF BUSINESS

On 26 March 2026, the Company entered into a share sale and purchase agreement to acquire 17,550,000 ordinary shares of Rakkar Digital Co., Ltd. (Rakkar), a digital asset custodial service provider, representing 100% of its issued and paid-up shares with voting rights. Subsequently, on 20 April 2026, the Company have controlling interest of Rakkar after completing the relevant regulatory requirements and after all conditions precedent specified in the share sale and purchase agreement had been fulfilled and/or waived. The Company received the transfer of the ordinary shares in Rakkar and fully settled the share purchase consideration of Baht 24.93 million in cash, resulting the aforementioned company become a subsidiary.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

The purchase under this condition is in accordance with TFRS 3 Business Combinations, requires the recognition of assets, liabilities and contingent liabilities acquired at the acquisition date at fair value within the measurement period, which must not exceed one year from the acquisition date. The Group hired an independent appraiser to determine the fair value of assets and liabilities acquired from the acquisition date to reflect new information obtained about facts and circumstances that existed as of the acquisition date. However, as of 30 June 2026, the reviews have not yet been completed therefore the determination of the fair value, and the allocation of the purchase price was determined provisionally and is subject to potential amendment.

The assets and liabilities recognised as a result of the acquisition as at acquisition date are as follows:

	(Unit : Thousand Baht)
	Consolidated financial information
Cash and cash equivalents	932
Other current receivables	3,455
Leasehold improvement and equipment	570
Right-of-use assets	116
Intangible assets	15,072
Deferred tax asset	3,867
Other current payables	(670)
Lease liabilities	(116)
Net identifiable assets acquired	23,226
Goodwill	1,706
Purchase consideration	24,932

The Company continuously reviews provisional amounts during the measurement period. If addition information becomes available within one year from the acquisition date concerning facts and circumstances that existed at the acquisition date, about facts and circumstances that existed at the acquisition date, the Company will retrospectively adjust the provisional amounts and revise the estimates accordingly.

Purchase consideration – outflow cash

	(Unit : Thousand Baht)
	Consolidated financial information
Outflow of cash to acquire a subsidiary, net of cash acquired	
Cash consideration	24,932
<u>Less</u> cash balance acquired from a subsidiary	(932)
Net outflow of cash – investing activities	24,000

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

a) Revenue and loss

Revenue and loss from the operations of Rakkar included in the consolidated statement of comprehensive income for the period from 20 April 2026 to 30 June 2026 amounting to Baht 0.09 million and Baht 7.63 million, respectively. Had Rakkar been consolidated from 1 January 2026, the consolidated statements of comprehensive income for the three-month and six-month periods ended 30 June 2026, would show revenue of amounting to Baht 0.09 million and Baht 0.09 million and loss from operations amounting to Baht 8.03 million and Baht 11.50 million, respectively.

b) Expenses related to the acquisition of a subsidiary

Expenses related to the acquisition of a subsidiary of Baht 1.79 million are recognised as administrative expenses in the consolidated statement of comprehensive income for the three-month and six-month period ended 30 June 2026.

11. LEASEHOLD IMPROVEMENT AND EQUIPMENT

The movements of leasehold improvement and equipment for the six-month period ended 30 June 2026 are as follows:

		(Unit : Thousand Baht)	
	Note	Consolidated financial information	Separate financial information
Opening book value		21,907	21,530
Acquired from business acquisition	10	570	-
Addition during the period		11,135	11,086
Depreciation for the period		(3,008)	(2,936)
Closing book value		30,604	29,680

On 30 June 2026, the Group and the Company have assets that have been fully depreciated but are still in use at cost of Baht 12.61 million and 12.34 million, respectively (31 December 2025: Baht 6.05 million and Baht 6.05 million, respectively).

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

12. RIGHT-OF-USE ASSETS

The movements of right-of-use assets for the six-month period ended 30 June 2026 are as follows:

		(Unit : Thousand Baht)	
	Note	Consolidated financial information	Separate financial information
Opening net book value		17,140	17,140
Acquired from business acquisition	10	116	-
Addition during the period		5,865	-
Decrease during the period		(5,941)	(5,941)
Depreciation for the period		(1,825)	(1,648)
Closing book value		15,355	9,551

During the six-month period ended 30 June 2026, the Company terminated a memorandum of agreement 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 aforementioned area. The subsidiary entered into a rental agreement for such area directly with the counterparty, with the agreement commencing from 1 May 2026 to 30 April 2029. The service fees and terms are in accordance with those specified in the memorandum of understanding. Either party may terminate the agreement by providing at least 60 days prior written notice to the other party.

13. INTANGIBLE ASSETS

The movements of intangible assets for the six-month period ended 30 June 2026 are as follows:

		(Unit : Thousand Baht)	
	Note	Consolidated financial information	Separate financial information
Opening book value		3,356	2,658
Acquired from business acquisition	10	15,072	-
Addition during the period		63	63
Decrease during the period		(4)	-
Depreciation for the period		(422)	(322)
Closing book value		18,065	2,399

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

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 30 June 2026, the Company had outstanding liabilities under the said agreement amounting to Baht 299.45 million.

As at 30 June 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.

14. 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, and has one reportable operating segment, which is media-advertising, which revenue is recognised over time. For the three-month and six-month periods ended 30 June 2026, the amounts were Baht 32.59 million and Baht 62.77 million, respectively (2025: Baht 33.86 million and Baht 72.64 million, respectively).

For the three-month period ended 30 June 2026, the Group had 2 major customers with service revenue exceeding 10% of total service revenue, with aggregate service revenue amounting to Baht 8.10 million (2025: 3 major customers with total service revenue amounting to Baht 15.82 million).

For the six-month period ended 30 June 2026, the Group had 2 major customers with service revenue exceeding 10% of total service revenue, with aggregate service revenue amounting to Baht 15.57 million (2025: 1 major customer with total service revenue amounting to Baht 12.75 million).

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

15. 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 30 June			
	2026	2025	2026	2025
Loss for the period (Unit : Thousand Baht)	(56,510)	(1,279)	(47,508)	(6,185)
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)	(0.035)	(0.001)	(0.029)	(0.005)

	Consolidated financial information		Separate financial information	
	For the six-month period ended 30 June			
	2026	2025	2026	2025
Loss for the period (Unit : Thousand Baht)	(88,092)	(21,436)	(78,817)	(22,647)
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)	(0.054)	(0.016)	(0.049)	(0.017)

During the three-month and six-month period ended 30 June 2026, the Company had no potentially dilutive ordinary shares.

For the three-month and six-month period ended 30 June 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.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

16. FAIR VALUE

16.1 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 30 June 2026							
Financial assets							
Listed equity securities	31,328	-	31,328	31,328	-	-	31,328
Fixed deposits with a maturity of more than 3 months	-	16,911	16,911	-	-	-	-
Total financial assets	31,328	16,911	48,239				
As at 31 December 2025							
Financial assets							
Listed equity securities	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 30 June 2026							
Financial assets							
Listed equity securities	31,328	-	31,328	31,328	-	-	31,328
Fixed deposits with a maturity of more than 3 months	-	1,323	1,323	-	-	-	-
Total financial assets	31,328	1,323	32,651				
As at 31 December 2025							
Financial assets							
Listed equity securities	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				

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

During the current period, the Group has not changed the valuation techniques and assumptions applied in determining the fair value of financial instruments, and there were no transfers between the levels of the fair value hierarchy.

16.2 Digital assets

	(Unit : Thousand Baht)						
	Consolidated financial information						
	Cost	Adjust fair value	Fair value	Level 1	Level 2	Level 3	Total
Assets							
Digital assets	2,628	(676)	1,952	-	1,952	-	1,952

The Company has categorised the digital asset's fair value measurement within Level 2 of the fair value hierarchy, as their fair values are measured using valuation techniques that incorporate significant observable market inputs.

17. COMMITMENTS AND CONTINGENT LIABILITIES

17.1 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.

17.2 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 30 June 2026, the Company had outstanding commitments under such agreement amounting to Baht 0.45 million.

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

- 17.3 On 29 June 2026, the Company entered into 2 Memorandum of Understanding (1) a memorandum of understanding with the shareholders of an asset management company to set out the preliminary framework and principles for considering the acquisition of 100 percent of shares in the Target Company, and (2) a memorandum of understanding with N Prime Partner Company Limited to set out the framework for cooperation in the business operations of the target company, in the event that such investment occurs in the future.

Pursuant to the memorandum of understanding regarding the aforementioned transaction, the Company paid a transaction deposit amounting to Baht 10.00 million in accordance with the terms and conditions specified in the memorandum of understanding. The Company recorded such transaction deposit as part of other current assets in the statement of financial position.

18. 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

(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

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO INTERIM FINANCIAL INFORMATION (UNAUDITED BUT REVIEWED)
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026

19. EVENTS AFTER THE REPORTING PERIOD

- 19.1 On 18 June 2026, the Board of Directors' meeting resolved to approve the registration for the establishment of Astra Capital Holdings Co., Ltd., with registered capital of 10,000 shares at Baht 10 per share. The Company will hold 100% of the shares in the subsidiary to operate an investment business. The subsidiary was registered with the Department of Business Development, Ministry of Commerce, on 24 July 2026.
- 19.2 On 13 August 2026, the Board of Directors' meeting resolved to approve an increase in the registered share capital of Astra Capital Holdings Co., Ltd., a subsidiary, from Baht 0.10 million to Baht 130.10 million by issuing additional ordinary shares totaling to Baht 130.00 million.

20. AUTHORISATION OF FINANCIAL INFORMATION

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

