



บริษัท สำนักงาน เอ เอ็ม ซี จำกัด
SAM NAK-NGAN A.M.C. Co., Ltd.

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Board of Directors of Eureka Design Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial positions as at June 30, 2025 and the related consolidated and separate statements of comprehensive income, for the three-month and six-month periods ended June 30, 2025, changes in shareholders' equity and cash flows for the six-month period then ended, and condensed notes to financial statements of Eureka Design Public Company Limited and its subsidiary companies and also of Eureka Design Public Company Limited. The management of the entity is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting". My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my review in accordance with Thai Standard on Review Engagements Code No. 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 auditing standards 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 on Interim Financial Reporting.

SAM NAK-NGAN A.M.C. Co., Ltd.

(Mr. Burin Prasongsamrit)

Certified Public Accountant Registration No. 12879

Bangkok

August 14, 2025

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2025

(Unit : Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Notes	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024
		Unaudited	Audited	Unaudited	Audited
		Limited review only		Limited review only	
Assets					
Current assets					
Cash and cash equivalents		32,721	40,648	879	1,145
Trade and other current receivables	4.1 and 5	132,632	86,352	53,216	46,758
Current contractual assets	6	-	-	-	-
Short-term loans to related parties	41	-	-	173,214	335,614
Short-term loans to other party	7	-	-	-	-
Inventories	8	604	17,910	-	-
Revenue Department receivable		41,725	43,501	10,292	10,445
Current tax assets		712	1,014	196	91
Total current assets		208,394	189,425	237,797	394,053
Non-current assets					
Other non-current financial asset	9	628	628	628	628
Investments in subsidiaries	10	-	-	1,026,400	826,820
Investment property	11	31,430	32,569	31,430	32,569
Non-operating assets	12	3,510	3,959	3,510	3,959
Property, plant and equipment	13	1,334,640	1,342,163	190,567	191,999
Right of use assets	4.1 and 14	7,894	9,181	1,164	1,429
Other intangible assets other than goodwill	15	38	49	37	47
Goodwill	10	271,597	271,597	-	-
Deferred tax assets		2,459	2,898	-	-
Previous tax assets		3,491	3,466	2,473	2,382
Other non-current assets		13,604	13,143	9,217	9,217
Total non-current assets		1,669,291	1,679,653	1,265,426	1,069,050
Total assets		1,877,685	1,869,078	1,503,223	1,463,103

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2025

(Unit : Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Notes	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024
		Unaudited	Audited	Unaudited	Audited
		Limited review only		Limited review only	
Liabilities and shareholders' equity					
Current liabilities					
Bank overdraft and short-term loans from financial institutions	16	93,445	101,653	64,932	64,976
Trade and other current payables	4.1 and 17	28,749	33,248	13,969	18,586
Short-term loans from related person	4.1	11,572	32,632	2,972	9,932
Current portion of long-term liabilities					
Long-term loans from financial institutions	18	29,623	30,669	1	1,998
Lease liabilities	4.1 and 19	2,628	2,549	605	593
Income tax payable		57	-	-	-
Total current liabilities		166,074	200,751	82,479	96,085
Non-current liabilities					
Long-term loans from financial institutions	18	143,369	158,012	-	-
Lease liabilities	4.1 and 19	5,109	6,418	630	911
Deferred tax liabilities		1,875	1,975	1,875	1,975
Non-current provisions for employee benefits	20	1,806	1,522	672	559
Other non-current liabilities		747	1,002	747	330
Total non-current liabilities		152,906	168,929	3,924	3,775
Total liabilities		318,980	369,680	86,403	99,860
Shareholders' equity					
Share capital	21				
Authorized share capital					
2,910,171,126 ordinary shares @ Baht 0.25		727,543	-	727,543	-
1,906,105,007 ordinary shares @ Baht 0.25		-	476,527	-	476,527
Issued and paid-up share capital					
1,882,220,881 ordinary shares @ Baht 0.25		470,555	-	470,555	-
1,818,856,954 ordinary shares @ Baht 0.25		-	454,714	-	454,714
Premiums on ordinary shares		941,777	903,759	941,777	903,759
Legal reserve		4,660	4,660	4,660	4,660
Retained earnings (Deficit)		139,213	136,135	(3,319)	(3,037)
Other components of shareholders' equity		1,250	1,250	3,147	3,147
Total shareholders' equity of company		1,557,455	1,500,518	1,416,820	1,363,243
Non-controlling interests		1,250	(1,120)	-	-
Total shareholders' equity		1,558,705	1,499,398	1,416,820	1,363,243
Total liabilities and shareholder's equity		1,877,685	1,869,078	1,503,223	1,463,103

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2025

(Unit : Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Revenue from sales		66,594	71,569	-	2,856
Cost of sales		(49,182)	(40,719)	-	(2,830)
Gross profit		17,412	30,850	-	26
Dividend income from subsidiary	4.2	-	-	-	20,800
Other income		2,455	3,085	5,568	5,976
Selling and distribution expenses		(42)	(249)	-	-
Administrative expenses		(11,866)	(7,589)	(7,413)	(6,267)
Profit (loss) from operating activities		7,959	26,097	(1,845)	20,535
Finance costs		(4,751)	(5,370)	(1,154)	(1,309)
Profit (loss) before income tax		3,208	20,727	(2,999)	19,226
Income tax revenues (expenses)		(208)	(172)	50	51
Profit (loss) for the period		3,000	20,555	(2,949)	19,277
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		3,000	20,555	(2,949)	19,277
Profit (loss) attributable to:					
Shareholders of the Company		2,991	20,586	(2,949)	19,277
Non-controlling interests		9	(31)	-	-
Profit (loss) for the period		3,000	20,555	(2,949)	19,277
Total comprehensive income attributable to:					
Shareholders of the Company		2,991	20,586	(2,949)	19,277
Non-controlling interests		9	(31)	-	-
Total comprehensive income for the period		3,000	20,555	(2,949)	19,277
Basic Profit (loss) per share					
Equity holders of the Company (Unit : Baht)		0.002	0.011	(0.002)	0.011
Weighted average of ordinary shares (Unit : Thousand share)		1,848,102	1,818,857	1,848,102	1,818,857

Unaudited
Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

(Unit : Thousand Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Revenue from sales		120,827	134,394	-	2,856
Cost of sales		(89,435)	(77,591)	-	(2,830)
Gross profit		31,392	56,803	-	26
Dividend income from subsidiary	4.2 and 10	-	-	-	51,675
Other income		4,342	11,583	15,972	12,395
Reversal of impairment loss on investment in subsidiary		-	-	2,750	-
Loss on sale of investment in subsidiary		(209)	-	(2,722)	-
Selling and distribution expenses		(171)	(573)	-	-
Administrative expenses		(20,114)	(16,324)	(14,049)	(12,560)
Profit from operating activities		15,240	51,489	1,951	51,536
Finance costs		(9,623)	(10,457)	(2,333)	(2,433)
Profit (loss) before income tax		5,617	41,032	(382)	49,103
Income tax revenues (expenses)		(396)	(337)	100	103
Profit (loss) for the period		5,221	40,695	(282)	49,206
Other comprehensive income					
Item that will not be reclassified to profit or loss					
Reversal capital surplus from revaluation of land		-	1,435	-	1,435
Income tax relevance with other comprehensive income		-	(287)	-	(287)
Other comprehensive income for the period - net of tax		-	1,148	-	1,148
Total comprehensive income for the period		5,221	41,843	(282)	50,354
Profit (loss) attributable to:					
Shareholders of the Company		3,078	40,770	(282)	49,206
Non-controlling interests		2,143	(75)	-	-
Profit (loss) for the period		5,221	40,695	(282)	49,206
Total comprehensive income attributable to:					
Shareholders of the Company		3,078	41,918	(282)	50,354
Non-controlling interests		2,143	(75)	-	-
Total comprehensive income for the period		5,221	41,843	(282)	50,354
Basic Profit (loss) per share					
Equity holders of the Company (Unit : Baht)		0.0017	0.0224	(0.0002)	0.0271
Weighted average of ordinary shares (Unit : Thousand share)		1,833,560	1,818,857	1,833,560	1,818,857

Unaudited
Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

Consolidated financial statements

(Unit : Thousand Baht)

	Note	Other components of equity										
		Issued and paid-up share capital	Premiums on ordinary shares	Legal reserve	Retained earnings	Differences		Change in		Total equity		
						common control transactions	Revaluation of asset	interests in subsidiary	Total other components of equity	attributable to owners of the parent	Non-controlling interests	Total equity
Balance as at January 1, 2024		454,714	903,759	4,660	72,404	(1,387)	1,999	(510)	102	1,435,639	(1,264)	1,434,375
Non-controlling interest of subsidiary increase		-	-	-	-	-	-	-	-	-	252	252
Profit (loss) for the period		-	-	-	40,770	-	-	-	-	40,770	(75)	40,695
Other comprehensive income for the period		-	-	-	-	-	1,148	-	1,148	1,148	-	1,148
Total comprehensive income for the period		-	-	-	40,770	-	1,148	-	1,148	41,918	(75)	41,843
Balance as at June 30, 2024		454,714	903,759	4,660	113,174	(1,387)	3,147	(510)	1,250	1,477,557	(1,087)	1,476,470
Balance as at January 1, 2025		454,714	903,759	4,660	136,135	(1,387)	3,147	(510)	1,250	1,500,518	(1,120)	1,499,398
Increase ordinary shares	21	15,841	38,018	-	-	-	-	-	-	53,859	-	53,859
Non-controlling interest of subsidiary increase		-	-	-	-	-	-	-	-	-	420	420
Profit for the period		-	-	-	3,078	-	-	-	-	3,078	2,143	5,221
Other comprehensive income for the period		-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period		-	-	-	3,078	-	-	-	-	3,078	2,143	5,221
Decrease in non-controlling interests of subsidiary from sale of investment in subsidiary		-	-	-	-	-	-	-	-	-	(193)	(193)
Balance as at June 30, 2025		470,555	941,777	4,660	139,213	(1,387)	3,147	(510)	1,250	1,557,455	1,250	1,558,705

Unaudited

Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

Separate financial statements

(Unit : Thousand Baht)

	Note	Other components of equity						Total equity
		Issued and paid-up share capital	Premiums on ordinary shares	Legal reserve	Retained earnings (Deficit)	Revaluation of asset	Total other components of equity	
Balance as at January 1, 2024		454,714	903,759	4,660	(49,110)	1,999	1,999	1,316,022
Profit for the period		-	-	-	49,206	-	-	49,206
Other comprehensive income for the period		-	-	-	-	1,148	1,148	1,148
Total comprehensive income for the period		-	-	-	49,206	1,148	1,148	50,354
Balance as at June 30, 2024		454,714	903,759	4,660	96	3,147	3,147	1,366,376
Balance as at January 1, 2025		454,714	903,759	4,660	(3,037)	3,147	3,147	1,363,243
Increase ordinary shares	21	15,841	38,018	-	-	-	-	53,859
Loss for the period		-	-	-	(282)	-	-	(282)
Other comprehensive income for the period		-	-	-	-	-	-	-
Total comprehensive income for the period		-	-	-	(282)	-	-	(282)
Balance as at June 30, 2025		470,555	941,777	4,660	(3,319)	3,147	3,147	1,416,820

Unaudited

Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

(Unit : Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flow from operating activities				
Profit (loss) for the period	5,221	40,695	(282)	49,206
Adjustments to reconcile profit for cash received (paid) from operations				
Depreciation of investment property	1,139	1,149	1,139	1,149
Depreciation of non-operating assets	449	476	449	476
Depreciation of property, plant and equipment	8,115	8,238	1,432	1,483
Depreciation of right of use assets	1,287	1,288	265	266
Amortization of other intangible assets other than goodwill	11	52	10	51
Transfer of property, plant and equipment to expenses	102	-	-	-
Allowance for expected credit loss-trade and other current receivables (reversal)	-	(26)	(3,367)	(26)
Allowance for expected credit loss-short-term loans to related parties (reversal)	-	-	(1,300)	-
Impairment loss on investment in subsidiary (reversal)	-	-	(2,750)	-
Loss on settlement of intercompany balance	-	-	79	-
Loss on sale of investment in subsidiary	209	-	2,722	-
Unrealized (gain) loss on exchange rate	3,585	(2,884)	-	-
Employee benefits expenses	284	266	113	105
Dividend income from subsidiary	-	-	-	(51,675)
Interest income	(45)	(71)	(7,586)	(10,012)
Interest expenses	9,374	10,114	2,303	2,392
Interest expenses of lease liabilities	268	343	30	41
Income tax expenses (revenue)	396	337	(100)	(103)
Profit (loss) from operation before changes in operating assets and liabilities	30,395	59,977	(6,843)	(6,647)
Change in operating assets and liabilities				
Trade and other current receivables	(50,001)	(23,882)	4,344	(3,754)
Inventories	17,306	(1,562)	-	-
Revenue Department receivables	1,613	(4,328)	153	(405)
Other non-current assets	(461)	1,004	-	1,127
Trade and other current payables	(4,481)	406	(4,808)	(2,680)
Other non-current liabilities	417	-	417	-
Cash received (paid) from operation	(5,212)	31,615	(6,737)	(12,359)
Cash paid for income tax	(733)	(433)	(196)	(49)
Net cash received from (used in) operating activities	(5,945)	31,182	(6,933)	(12,408)

Unaudited

Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

(Unit : Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flow from investing activities				
Cash received from short-term loans to related party	-	-	166,600	111,152
Cash paid for short-term loans to related party	-	-	(2,900)	(38,800)
Cash paid for investment in subsidiary	-	-	(199,580)	(120,000)
Cash received from sale of investment in subsidiary	28	-	28	-
Cash received from dividend income from subsidiary	-	-	-	51,675
Cash paid for purchase of property, plant and equipment	(694)	(44,473)	-	(1,776)
Cash paid for land advance deposit	-	(20,000)	-	-
Cash received from investment in subsidiary of non-controlling interest	420	252	-	-
Cash received from interest income	45	71	72	3
Net cash received from (used in) investing activities	(201)	(64,150)	(35,780)	2,254
Cash flow from financing activities				
Increase (decrease) in bank overdraft and short-term loans from financial institutions	(8,208)	24,737	(44)	6,729
Cash received from short-term loans from related person	9,040	15,582	40	9,082
Cash paid for short-term loans from related person	(30,100)	-	(7,000)	-
Cash paid for long-term loans from financial institutions	(15,689)	(14,492)	(1,997)	(2,010)
Cash paid for lease liabilities	(1,498)	(1,499)	(299)	(299)
Cash received from ordinary shares increase	53,859	-	53,859	-
Cash paid for interest expenses	(9,106)	(9,706)	(2,112)	(2,141)
Net cash received from (used in) financing activities	(1,702)	14,622	42,447	11,361
Effects on cash and cash equivalents of sale of investment in subsidiary from disposal	(79)	-	-	-
Cash and cash equivalent items increase (decrease)-net	(7,927)	(18,346)	(266)	1,207
Cash and cash equivalent items at the beginning of the period	40,648	46,601	1,145	1,386
Cash and cash equivalent items at the end of the period	32,721	28,255	879	2,593

Additional disclosure :

Items not affecting cash flow are as follows :-

- Purchases of assets which had not yet been paid	-	3,291	-	1,286
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Unaudited

Limited Review Only

Notes to the financial statements are an integral part of these statements.

EUREKA DESIGN PUBLIC COMPANY LIMITED AND SUBSIDIARIES COMPANIES
NOTES TO FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2025
(UNAUDITED/LIMITED REVIEW ONLY)

1. General information

Eureka Design Public Company Limited, the “Company”, is incorporated in Thailand and has its registered office at 19 Moo 11, Tambon Ladsawai, Amphoe Lamlukka, Pathumthani. And the Company was listed on the Stock Exchange of Thailand in February 2013.

The principal activities of the Company and subsidiaries (collectively called the “the Group”) engaged in the distributor electronic component and Closed-circuit television (CCTV) (discontinued operations), Manufacture and sell tap water, Manufacture energy and manufacture and sell plastic.

2. Basis of interim financial statements preparation and accounting policies

- 2.1 These interim financial statements issued for Thai reporting purposes are prepared in the Thai language. This English translation of the financial statements has been prepared for the convenience of readers not conversant with the Thai language.
- 2.2 These interim financial statements are prepared in the condensed format and in accordance with the Accounting Standard No. 34 on “Interim Financial Reporting” including interpretations and guidance promulgated by the Federation of Accounting Professions (“TFAC”), related regulations and announcements of the Securities and Exchanges Commission. However, the Group has presented items in the statements of financial position, statements of comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements.
- 2.3 The interim financial statements are prepared to provide an update on the financial statements for the year ended December 31, 2024. They do not include all of the financial information requires for full annual financial statements but focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2024.
- 2.4 The interim financial statements are presented in Thai Baht, rounded to the nearest thousand Baht unless otherwise stated.
- 2.5 The accounting policies used in the preparation of the interim financial information for the three-month and six-month periods ended June 30, 2025 are consistent with those used in the annual financial statements for the year ended December 31, 2024.

3. Basis of preparation of the interim financial information

This interim consolidated financial statement including the financial statements of Eureka Design Public Company Limited. and its subsidiaries (collectively referred to as the "Group") have been consolidated and prepared using the same criteria as the consolidated financial statements for the year ended December 31, 2024. During the period, the Company sold investment of Eureka Energy Co., Ltd. in the note to financial statements No.10.

4. Related parties transaction

The Company has business transactions with related entities, which have the same group of shareholders or mutual directors. Such transaction which have been concluded on commercial terms and based agreed up on between the Company and related parties and are in ordinary course of business which can be summarized as follow:-

4.1 Inter-assets and liabilities

	(Unit : Thousand Baht)			
	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Other receivables				
Subsidiaries	-	-	1,927	4,983
<u>Less</u> Allowance for expected credit losses	-	-	-	(3,313)
Total other receivable-net	-	-	1,927	1,670
Accrued interest				
Subsidiaries	-	-	49,347	41,833
<u>Less</u> Allowance for expected credit losses	-	-	-	(54)
Total accrued interest-net	-	-	49,347	41,779

The movement of allowance for expected credit losses-trade and other current receivable from subsidiary for six-month period ended June 30, 2025 and 2024, were as follows: -

	(Unit : Thousand Baht)			
	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Beginning balance	-	-	(3,367)	(3,367)
Reversal during the period	-	-	3,367	-
Ending balance	-	-	-	(3,367)

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Short-term loans to related parties				
Subsidiaries				
Beginning balance	-	-	336,914	417,566
Increase during the period	-	-	2,900	38,800
Decrease during the period	-	-	(166,600)	(119,452)
Ending balance	-	-	173,214	336,914
<u>Less</u> Allowance for expected credit loss	-	-	-	(1,300)
Net	-	-	173,214	335,614

As at June 30, 2025 and December 31, 2024, the short-term loans to related parties is in form of promissory notes with maturity within 6 months and 4-6 months respectively, interest rates at 4.77% per annum for both period.

The movement of allowance for expected credit losses-short-term loans to related party for the six-month period ended June 30, 2025 and 2024, were as follows: -

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Beginning balance	-	-	(1,300)	(1,300)
Reversal during the period	-	-	1,300	-
Ending balance	-	-	-	(1,300)

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Right of use asset				
Related party	6,730	7,752	-	-
Other payables				
Subsidiaries	-	-	338	4,923
Accrued interest				
Related person	333	178	105	65

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Short-term loans from related person				
Beginning balance	32,632	2,600	9,932	-
Increase during the period	9,040	30,032	40	9,932
Decrease during the period	(30,100)	-	(7,000)	-
Ending balance	11,572	32,632	2,972	9,932

As at June 30, 2025 and December 31, 2024, the consolidated financial statements, short-term loans from related person for the whole amount are loans from the Company's directors in form of promissory notes with maturity within 3 months and 2-6 months respectively, interest rates at 1.00% per annum for both period.

As at June 30, 2025 and December 31, 2024, the separate financial statements, short-term loans from related person for the whole amount are loans from the Company's directors in form of promissory notes with maturity within 3 months and 3-6 months respectively, interest rates at 1.00% per annum for both period.

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Lease liability				
Related party	6,502	7,463	-	-
<u>Less</u> Current portion of lease liability	(2,024)	(1,956)	-	-
Net	4,478	5,507	-	-

4.2 Inter-revenues and expenses

(Unit : Thousand Baht)

		<u>Consolidated financial</u>		<u>Separate financial</u>	
		<u>statements</u>		<u>statements</u>	
		<u>For the three-month period ended June 30,</u>			
	<u>Pricing policy</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Inter-transaction with subsidiaries					
(Eliminated from consolidated financial statements)					
Revenues from sale - tap water	Agreed upon agreements	-	-	-	2,856
Rental and service income	Contract price	-	-	120	120
Dividend income	According to the resolution of the Meeting	-	-	-	20,800
Interest income	Annual interest rate at 4.77%	-	-	3,648	4,756

(Unit : Thousand Baht)

		<u>Consolidated financial</u>		<u>Separate financial</u>	
		<u>statements</u>		<u>statements</u>	
		<u>For the three-month period ended June 30,</u>			
	<u>Pricing policy</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Inter-transaction with related persons					
Purchase of goods	Agreed upon agreements	20,050	15,600	-	-
Depreciation of right-of-use assets	Agreed upon agreements	511	511	-	-
Interest expenses	Annual interest rate at 1.00%	77	196	19	-
Interest expenses from lease liability	Annual interest rate at 6.75%	115	147	-	-

(Unit : Thousand Baht)

		<u>Consolidated financial</u>		<u>Separate financial</u>	
		<u>statements</u>		<u>statements</u>	
		<u>For the six-month period ended June 30,</u>			
	<u>Pricing policy</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Inter-transaction with subsidiaries					
(Eliminated from consolidated financial statements)					
Revenues from sale - tap water	Agreed upon agreements	-	-	-	2,856
Rental and service income	Contract price	-	-	240	240
Dividend income	According to the resolution of the Meeting	-	-	-	51,675
Interest income	Annual interest rate at 4.77%	-	-	7,568	10,010

Inter-transaction with related persons

Purchase of goods	Agreed upon agreements	38,438	35,570	-	-
Depreciation of right-of-use assets	Agreed upon agreements	1,022	1,022	-	-
Interest expenses	Annual interest rate at 1.00%	156	242	40	93
Interest expenses from lease liability	Annual interest rate at 6.75%	238	301	-	-

4.3 Directors and management's benefits

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>	<u>Separate financial statements</u>
	<u>For the three-month period ended June 30,</u>	
	<u>2025</u>	<u>2024</u>
Short-term benefits	1,334	1,514
Post-employment benefits	35	33
Total	1,369	1,547

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>	<u>Separate financial statements</u>
	<u>For the six-month period ended June 30,</u>	
	<u>2025</u>	<u>2024</u>
Short-term benefits	2,848	3,028
Post-employment benefits	70	66
Total	2,918	3,094

Director and Management benefit expenses represent the benefits paid to the Company's management and directors such as salaries, related benefit and directors' remuneration including the benefit paid by other means. The Company's management are the persons who are defined under the Securities and Exchange Act.

4.4 Relationship of related companies

<u>Company's name</u>	<u>Relationship</u>
Modern Synergy Co.,Ltd.	Subsidiary company by shareholding and common management
Eureka Energy Co.,Ltd.	Subsidiary company by shareholding and common management *
A.P.W. International Co.,Ltd.	Subsidiary company by shareholding and common management
Absolute power world Co.,Ltd.	Related party by person who related with the Company's major shareholders
Related person	Director and shareholder of Eureka Design Public Company Limited.

* The Company disposed of its investment in subsidiary on March 28, 2025. According, the subsidiary company ceased to be a subsidiary of the Company from that date onwards.

5. Trade and other current receivables

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Trade receivables-other parties	136,827	88,846	6,566	6,566
<u>Less</u> Allowance for expected credit loss	(6,566)	(6,566)	(6,566)	(6,566)
Total Trade receivables-net	130,261	82,280	-	-
Other receivables-related parties	-	-	1,927	4,983
Other receivables-other parties	1,339	796	1,268	605
Accrued interest-related parties	-	-	49,347	41,833
Accrued interest-other party	1,780	1,780	1,780	1,780
Prepaid expenses	218	197	195	131
Deposit	-	1,939	-	1,939
Others	2,453	2,779	478	633
Total other receivables	5,790	7,491	54,995	51,904
<u>Less</u> Allowance for expected credit loss	(3,419)	(3,419)	(1,779)	(5,146)
Total other current receivable-net	2,371	4,072	53,216	46,758
Total trade and other current receivables	132,632	86,352	53,216	46,758

Aging analyses for trade receivables were as follows :-

5.1 Trade receivables-other parties

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Trade receivables				
Within credit term	53,927	57,195	-	-
Over due				
- Not over 3 months	41,506	25,085	-	-
- 3 months but not over 6 months	29,200	-	-	-
- 6 months but not over 12 months	5,628	-	-	-
- 12 months	6,566	6,566	6,566	6,566
Total	136,827	88,846	6,566	6,566
<u>Less</u> Allowance for expected credit loss	(6,566)	(6,566)	(6,566)	(6,566)
Net	130,261	82,280	-	-

The normal credit term granted by the Group on local and export customers ranges from 30 days to 120 days.

The movement of allowance for expected credit losses-trade and other receivables for the six-month period ended June 30, 2025 and 2024, were as follows: -

	(Unit : Thousand Baht)			
	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>For the six-month period ended June 30,</u>			
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Beginning balance	(9,985)	(10,121)	(11,712)	(11,848)
Collect during the period	-	26	-	26
Write-off bad debt during the period	-	-	3,367	-
Ending balance	(9,985)	(10,095)	(8,345)	(11,822)

6. Contract assets

	(Unit : Thousand Baht)	
	<u>Consolidated/Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Contractual assets	4,482	4,482
Trade receivables unbilled	(4,482)	(4,482)
<u>Less</u> Allowance for expected credit loss	-	-

7. Short-term loans to other party

	(Unit : Thousand Baht)	
	<u>Consolidated/Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Short-term loans to other party	14,836	14,836
<u>Less</u> Allowance for expected credit loss	(14,836)	(14,836)
Ending balance	-	-

As at June 30, 2025 and December 31, 2024, the whole amount of short-term loans to other party combined all promissory notes, including liability obligations with a former subsidiary and issued the new promissory notes bearing with interest rate based on the average interest rate of prior promissory notes. The borrower shall pay the interest by monthly. This promissory note has matured within 1 year ended December 29, 2022. Subsequently, the Company has not receive payment in 2023, then the Company has an allowance for expected credit loss in whole amount of short-term loans to other party.

For the six-month period ended June 30, 2025 and 2024, there were no movements of allowance for expected credit loss short-term loans to other party.

8. Inventories

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Finished goods	178	17,631	-	-
Raw materials	426	279	-	-
Total	604	17,910	-	-

9. Other non-current financial assets

(Unit : Thousand Baht)

Consolidated/Separate financial statementsJune 30, 2025 December 31, 2024**Financial asset measured at fair value through****Profit loss**

Investments in Bekutoru (Thailand) Co., Ltd.	280	280
Profit from change of fair value	348	348
Total	628	628

Investment in Bekutoru (Thailand) Co., Ltd. is investment in non-marketable equity security. The Company was determined fair value using net asset value of the financial statement which audited by that company's Certified Public Accountant. Therefore, the fair value using unobservable information and classified as level 3 in fair value hierarchy. As of June 30, 2025 and December 31, 2024, the Company assessed the fair value using financial statements data as of May 31, 2024.

10. Investments in subsidiary companies

As at June 30, 2025 and December 31, 2024, the Company had investments in subsidiaries were as follows :-

(Unit : Thousand Baht)

Separate financial statementsDividend

<u>Name of company</u>	<u>Paid-up share capital</u>		<u>Percentage of</u>		<u>Cost method</u>		<u>For the six-month period</u>	
	<u>(Unit : Thousand Baht)</u>		<u>investments</u>		<u>June 30,</u>	<u>December 31,</u>	<u>ended June 30,</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Modern Synergy Co.,Ltd.	645,252	445,252	99.79	99.79	643,900	444,320	-	-
Eureka Energy Co.,Ltd.	-	5,000	-	55.00	-	2,750	-	-
A.P.W. International Co.,Ltd.	130,000	130,000	100.00	100.00	382,500	382,500	-	51,675
Total					1,026,400	829,570	-	51,675
<u>Less</u> Allowance for impairment loss					-	(2,750)		
Net					1,026,400	826,820		

The movement of investments in a subsidiary companies for the six-month period ended June 30, 2025 and 2024, were as follow:-

(Unit : Thousand Baht)

	<u>Separate financial statement</u>	
	<u>2025</u>	<u>2024</u>
Beginning balance	829,570	709,570
Invested in Modern Synergy Co.,Ltd.	199,580	120,000
Disposal of investment of Eureka Energy Co.,Ltd.	(2,750)	-
Ending balance	1,026,400	829,570

The movement of allowance for impairment loss on investment in subsidiary for the six-month period ended June 30, 2025 and 2024 was as follows: -

(Unit : Thousand Baht)

	<u>Separate financial statement</u>	
	<u>2025</u>	<u>2024</u>
Beginning balance	(2,750)	(2,750)
Reversal from disposal of investment	(2,750)	-
Ending balance	-	(2,750)

For the six-month period ended June 30, 2025 and 2024, there were no goodwill movements.

Modern Synergy Co.,Ltd.

Increased of investments

According to the resolution of Board of Directors Meeting No. 1/2024 of Eureka Design Public Co.,Ltd held on February 28, 2024 Approval of the financial restructuring of the subsidiary with the objective of restructuring the financial structure to provide working capital for subsidiary in the form of investment in water supply business operations. By changing the loan between Eureka Design Public Co.,Ltd and subsidiary to be in the form of investment, this will result in lower financial costs in the form of interest. The subsidiary will gradually use the additional capital received from Eureka Design Public Co.,Ltd to repay short-term loans, there is an implementation period within 6 months starting from March 1, 2024 to approximately August 31, 2024, the credit limit does not exceed of Baht 500.00 million. However, the Company has investment in subsidiary amount of Baht 120.00 million by issuing new ordinary shares 1,200,000 at the par value of Baht 100.00 per shares. The Company has paid-up in subsidiary's capital on May 8-20, 2024, and the amendment of the subsidiary's Memorandum of Association to be consistent with the increased of the subsidiary's registered capital.

According to the Minutes of the Executive Committee Meeting No. 1/2568 of Eureka Design Public Co.,Ltd held on June 10, 2025, Approval of the financial restructuring of the subsidiary and to enhance liquidity to support the expansion of water production and distribution operations, the credit limit does not exceed of Baht 200.00 million. However, the Company has investment in subsidiary amount of Baht 199.85 million by issuing new ordinary shares 1,995,800 at the par value of Baht 100.00 per shares. The Company has paid-up in subsidiary's capital on May 11-24, 2025, and the amendment of the subsidiary's Memorandum of Association to be consistent with the increased of the subsidiary's registered capital.

Eureka Energy Co., Ltd

The management resolved to approve the disposal of investment in Eureka Energy Co., Ltd. (a subsidiary), comprising 27,500 shares, representing 55.00% of the issued shares, for a total consideration of Baht 27,500. The shares were sold to an individual who is not a related party of the Company. The Company executed the share purchase agreement and transferred the shares on March 28, 2025, resulting in the said subsidiary ceasing to be a subsidiary from that date onwards. Accordingly, the financial position of the subsidiary was not included in the consolidated statement of financial position as at June 30, 2025. However, the results of operations and cash flows of the subsidiary for the period from January 1, 2025 to March 28, 2025 were included in the consolidated statement of comprehensive income and consolidated statement of cash flows.

Net asset of Eureka Energy Co.,Ltd. as of the date of loss of control were as follows:-

	(Unit : Thousand Baht)
Cash and cash equivalents	79
Trade and other current receivables	299
Previous tax assets	1,010
Total assets	1,388
Trade and other current payables	(285)
Other non-current liabilities	(673)
Total liabilities	(958)
Net Assets	430
Cash received from disposal of investment a subsidiary	28
Net cash paid for acquisition of a subsidiary	(79)
Net cash used in financing activity	(51)

11. The investment property

For the six-month period ended June 30, 2025, the movement was as follows :-

	(Unit : Thousand Baht)
	<u>Consolidated/Separate financial statements</u>
Beginning book value	32,569
Depreciation for portion shown in profit loss	(1,139)
Ending book value	<u>31,430</u>

As of June 30, 2025 and December 31, 2024, the fair value of investment property is in accordance to the valuation report amount of Baht 60.73 million. The fair value of investment property is determined by an independent appraiser who has been approved by the Officer of the Securities and Exchange Commission (Thailand), by using Market Approach and Cost Approach for land and buildings valuation, according to the appraisal report on March 2024. The fair value of investment property is hierarchical level 3.

For the six-month period ended June 30, 2025 and 2024, investment properties caused rental income recognized in profit loss being shown as in the Consolidated and Separate financial statement of Baht 1.13 million and 1.00 million respectively.

As of June 30, 2025 and December 31, 2024, the consolidated and separate financial statements, the Group had the assets which had not the depreciation but they still used. The cost price was Baht 9.51 million, the book value was Baht 312.00 and the cost price was Baht 9.51 million, the book value was Baht 312.00 respectively.

As at June 30, 2025 and December 31, 2024, the consolidated and separate financial statements, the Group had land and building in the book value amount of Baht 31.31 million and the book value amount of Baht 32.43 million respectively, and to be acquired in the future pledged for collateral against credit line to commercial banks, financial institutions and other parties in the note to financial statements No.18 and 25.1.

12. Non-operating asset

For the six-month period ended June 30, 2025, the movement was as follows :-

	(Unit : Thousand Baht)
	<u>Consolidated/Separate financial statements</u>
Beginning book value	3,959
Depreciation for portion shown in profit loss	(449)
Ending book value	<u>3,510</u>

For the six-month period ended June 30, 2025 and 2024, there were no movements of allowance for non-operating asset.

As of June 30, 2025 and December 31, 2024, the consolidated and separate financial statements, the Group had the assets which had not the depreciation but they still used. The cost price was Baht 30.34 million, the book value was Baht 1,243.00 and the cost price was Baht 29.86 million, the book value was Baht 1,162.00 respectively.

As at June 30, 2025 and December 31, 2024, the consolidated and separate financial statements, the Group had land and building in the book value amount of Baht 2.18 million and the book value amount of Baht 2.28 million respectively, and to be acquired in the future pledged for collateral against credit line to commercial banks, financial institutions and other parties in the note to financial statements No. 18 and 25.1.

13. Property, plant and equipment

For the six-month period ended June 30, 2025, the movement was as follows :-

	(Unit : Thousand Baht)	
	<u>Consolidated financial</u>	<u>Separate financial</u>
	<u>statements</u>	<u>statements</u>
Beginning book value	1,342,163	191,999
Purchase of goods	694	-
Transferred to expenses	(102)	-
Depreciation for portion shown in profit loss	(8,115)	(1,432)
Ending book value	1,334,640	190,567

As at June 30, 2025 and December 31, 2024, the consolidated financial statements, the Group had land, property, plant and machinery in the cost price was Baht 486.69 million and the cost price was Baht 492.12 million respectively, and to be acquired in the future pledged for collateral against credit line to commercial banks, financial institutions and other parties in the notes to financial statements No. 18 and 25.1.

As at June 30, 2025 and December 31, 2024 the separate financial statements, the Company had land, property and plant in the cost price amount of Baht 35.12 million, The cost price was Baht 36.12 million respectively, and to be acquired in the future pledged for collateral against credit line to commercial banks, financial institutions and other parties in the notes to financial statements No. 18 and 25.1.

As at June 30, 2025 and December 31, 2024 the consolidated financial statements, the Group had the assets which had not the depreciation but they still used. The cost price was Baht 24.62 million, the book value was Baht 362.00 and the cost price was Baht 24.60 million, the book value was Baht 357.00 respectively.

As at June 30, 2025 and December 31, 2024, the separate financial statements, the Company had the assets which had not the depreciation but they still used. The cost price was Baht 8.21 million, the book value was Baht 311.00 and the cost price was Baht 8.20 million, the book value was Baht 307.00 respectively.

14. Right of use asset

(Unit : Thousand Baht)

	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Right-of-use assets-related party	6,730	7,752	-	-
Right-of-use assets-other party	1,164	1,429	1,164	1,429
Total	7,894	9,181	1,164	1,429

For the six-month period ended June 30, 2025, the movement was as follows :-

(Unit : Thousand Baht)

	<u>Consolidated financial</u>	<u>Separate financial</u>
	<u>statements</u>	<u>statements</u>
Beginning book value	9,181	1,429
Depreciation for portion shown in profit loss	(1,287)	(265)
Ending book value	7,894	1,164

15. Other intangible assets other than goodwill

For the six-month period ended June 30, 2025, the movement was as follows :-

(Unit : Thousand Baht)

	<u>Consolidated financial</u>	<u>Separate financial</u>
	<u>statements</u>	<u>statements</u>
Beginning book value	49	47
Depreciation for portion shown in profit loss	(11)	(10)
Ending book value	38	37

16. Bank overdraft and Short-term loans from financial institutions

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Bank overdraft	19,932	19,976	19,932	19,976
Promissory note	28,513	36,677	-	-
Short-term loans from financial institutions	45,000	45,000	45,000	45,000
Total	93,445	101,653	64,932	64,976

As at June 30, 2025 and December 31, 2024, in the consolidated and separate financial statement, the Group held bank overdrafts and promissory note facilities from one financial institutions as mentioned to financial statements No. 25.1 which bearing the interest rates at MOR, MLR, MLR-1 and 3.99%, MOR, MLR-1 per annum for both respectively.

As at June 30, 2025 and December 31, 2024, in the separate financial statement, the Company held bank overdrafts and promissory note facilities from one financial institutions as mentioned to financial statements No.25.1 which bearing the interest rates at MOR, MLR-1 per annum for both period.

17. Trade and other current payables

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Trade payables-other parties	9,207	10,283	6,302	6,302
Other payables-related parties	-	-	338	4,923
Other payables-other parties	11,666	14,830	2,550	2,560
Accrued interest to related person	333	178	105	65
Accrued interest-other parties	-	40	-	-
Accrued expenses-other parties	5,259	5,346	2,688	2,489
Advance received	364	436	100	163
Other	1,920	2,135	1,886	2,084
Total	28,749	33,248	13,969	18,586

18. Long-term loans from financial institutions

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Long-term loans from financial institutions				
(Credit line of Bath 12.00 million)	-	1,974	-	1,974
Long-term loans from financial institutions				
(Credit line of Bath 0.21 million)	1	24	1	24
Long-term loans from financial institutions				
(Credit line of Bath 250.00 million)	172,991	186,683	-	-
Total	172,992	188,681	1	1,998
<u>Less</u> Current portion of long-term loans	(29,623)	(30,669)	(1)	(1,998)
Net	143,369	158,012	-	-

Movement for the six-month period ended June 30, 2025, are as follows :-

	(Unit : Thousand Baht)	
	<u>Consolidated financial</u>	<u>Separate financial</u>
	<u>statements</u>	<u>statements</u>
Beginning balance	188,681	1,998
Repaid during the period	(15,689)	(1,997)
Ending balance	172,992	1

Long-term loans of the Group are bearing the floating interest rate of MLR per annum. As at June 30, 2025 and December 31, 2024, the interest rates are 6.25%-6.97% per annum and 6.925%-7.150% per annum respectively. The interest is payable monthly after the first withdrawal date of the loan. The significant detail of long-term loans credit facilities are as follows: -

<u>No.</u>	<u>Credit facility</u>		<u>Period</u>	<u>Interest rate</u>	<u>Repayment of principal</u>
	(Unit : Million Baht)				
	<u>2025</u>	<u>2024</u>			
1.	-	12.00	June 2020 to May 2025	MLR per annum	- Repayment of principal and interest, Baht 362,900.00 per installment, total of 60 installments, the first installment in June 2022 and payment of all rest for the 5 years period. Loans are guaranteed by SMEs.
2.	0.21	0.21	June 2020 to May 2025	MLR per annum	- Repayment of principal and interest, Baht 4,000.00 per installment, total of 60 installments, the first installment in June 2020 and payment of all rest for the 5 years period. Loans are guaranteed by SMEs.
3.	250.00	250.00	July 2022 to May 2030	MLR per annum	- Repayment of principal and interest, Baht 3,300,000.00 per installment, total of 96 installments, and payment of all rest for the 8 years period. Loans are guaranteed by the parent company and the land of a subsidiary.

19. Lease liabilities

(Unit : Thousand Baht)

	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Lease liabilities-related party	6,502	7,463	-	-
Lease liabilities-other party	1,235	1,504	1,235	1,504
Total	7,737	8,967	1,235	1,504

Movement in lease liabilities as at June 30, 2025 and December 31, 2024, are as follows: -

(Unit : Thousand Baht)

	<u>Consolidated financial statement</u>		<u>Separate financial statement</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Beginning lease liabilities	8,967	11,315	1,504	2,023
Repaid during the period	(1,230)	(2,348)	(269)	(519)
Total	7,737	8,967	1,235	1,504
<u>Less</u> Current portion of lease liabilities	(2,628)	(2,549)	(605)	(593)
Net	5,109	6,418	630	911

20. Non-current provisions for employee benefits

Movement in the non-current provisions for employee benefits are as follows :-

(Unit : Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Beginning employee benefit obligations	1,522	988	559	348
Current service cost	246	479	98	191
Interest cost	38	55	15	20
Ending employee benefit obligations	1,806	1,522	672	559

21. Share capital

Consolidated/Separate financial statements					
	Value	As at June 30, 2025		As at December 31, 2024	
	per share	Number of shares	Value	Number of shares	Value
	(Baht)	(thousand shares)	(thousand Baht)	(thousand shares)	(thousand Baht)
Authorized share capital					
Beginning balance	0.25	1,906,105	476,527	2,137,786	534,447
<u>Add</u> Increase capital during the period	0.25	1,091,314	272,828	-	-
<u>Less</u> Decrease capital during the period	0.25	(87,248)	(21,812)	(231,681)	(57,920)
Ending balance	0.25	2,910,171	727,543	1,906,105	476,527
Issued and paid-up shares					
Beginning balance	0.25	1,818,857	454,714	1,818,857	454,714
<u>Add</u> Increase capital during the period	0.25	63,364	15,841	-	-
Ending balance	0.25	1,882,221	470,555	1,818,857	454,714
Premium on shares					
Beginning balance	0.60	1,505,057	903,759	1,505,057	903,759
<u>Add</u> Increase capital during the period	0.60	63,364	38,018	-	-
Ending balance	0.60	1,568,421	941,777	1,505,057	903,759

According to the minutes of the Annual General Meeting of Shareholders' in 2024, held on April 29, 2024, has the resolved to approve are follow as :-

- Approve to decrease of the Company registered authorized share capital in amount of Baht 57.92 million from the existing registered capital in amount of Baht 534.45 million to the new registered capital in amount of Baht 476.53 million. However, the Company has registered the decrease of authorized share capital with the Ministry of Commerce on May 7, 2024.

According to the minutes of the Annual General Meeting of Shareholders' in 2025, held on April 17, 2025, has resolved to approve are follow as:

- Approve to decrease of the Company registered authorized share capital from the existing registered capital in amount of Baht 476.52 million to the new registered capital in amount of Baht 454.71 million by canceling the registered ordinary shares that have not been issued amount of shares 87.25 million shares, with par value at Baht 0.25 per share amount of Baht 21.81 million. However, the Company has registered the decrease of authorized share capital with the Ministry of Commerce on May 19, 2025.

- Approve to increase of the Company registered authorized share capital from the existing registered capital in amount of Baht 454.71 million to the new registered capital in amount of Baht 727.54 million, by issuing additional common shares in the amount of 1,091.31 million shares, with par value at Baht 0.25 per share amount of Baht 272.83 million. However, the Company has registered the increase of authorized share capital with the Ministry of Commerce on May 19, 2025.
- Approve to issuance of UREKA W-3 warrants in an amount not exceeding 545.66 million shares to be allocated to the Company's existing shareholders.
- Consideration of the allocation of ordinary shares.
 - (1) Approved the allocation not exceeding 545.66 million, with par value at Baht 0.25 per share, for to be offered to existing shareholders in proportion to their shareholding (Rights Offering), either once or multiple times, at an allocation ratio of 10 original common shares to 3 new common shares, with an offering price of Baht 0.85 per share.
 - (2) Approved the allocation not exceeding 545.66 million, with par value at Baht 0.25 per share, for support the exercise of rights under UREKA W-3 warrants to be allocated to the existing shareholders of the Company who have subscribed and received additional common shares issued and offered for sale to the existing shareholders in proportion to their shareholding (Rights Offering) at a ratio of 3 new additional common shares per UREKA W-3 warrant unit, with no value assigned (the offering price per unit is Baht 0)

According to the minutes of the Board of Directors' Meeting No. 2/2568 held on May 14, 2025, has resolved to acknowledged the report on the subscription of newly issued ordinary shares. The subscription period and payment for the newly issued ordinary shares have now been completed. The total subscription amounted to 63.36 million shares at a price of Baht 0.85 per share, representing a total amount of Baht 53.86 million, resulting in an increase in share premium of Baht 38.02 million. However, the Company has registered with the Ministry of Commerce on May 19, 2025.

22. Segment information

The Group has presented and disclosed segment information into three segments, which represent the Group's key business units. These key business units produce different products and provide distinct services, and they are managed separately due to differences in technology and marketing strategies. The Group operates within a single geographic area, which is Thailand, as follows.

- Segment 1 Manufacture and sell tap water
- Segment 2 Production and distribution of plastic pellets
- Segment 3 Others

Information regarding the results of each reportable segment is included below. Performance is measured based on segment profit before tax, as included in the internal management reports that are reviewed by the Group's CODM. Segment profit before tax is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

Segment information about the Group's business is as follows:-

(Units : Thousand Baht)

Consolidated financial statements								
For the six-month period ended June 30,								
	Produce and sell		Produce and sell		Eliminate		Total	
	tap water		plastic pellets					
	2025	2024	2025	2024	2025	2024	2025	2024
Local revenues from sales	51,568	42,788	33,240	-	-	(2,856)	84,808	39,932
Export revenues from sales	-	-	36,019	94,462	-	-	36,019	94,462
Total	51,568	42,788	69,259	94,462	-	(2,856)	120,827	134,394
Cost of sales	(28,373)	(41,025)	(63,535)	(42,007)	2,473	5,441	(89,435)	(77,591)
Gross profit by segment	23,195	1,763	5,724	52,455	2,473	2,585	31,392	56,803
Other incomes							4,342	11,583
Loss on sale of investments in subsidiary							(209)	-
Non-allocation expenses							(20,285)	(16,897)
Profit from operating activities							15,240	51,489
Finance costs							(9,623)	(10,457)
Profit before income tax							5,617	41,032
Income tax expenses							(396)	(337)
Profit for the period							5,221	40,695
As at June 30,								
Investment properties							31,430	33,731
Property, plant and equipment							1,334,640	1,252,373
Other assets							511,615	555,770
Investment properties							1,877,685	1,841,874
Revenue recognition								
Point in time	51,568	42,788	69,259	94,462	-	(2,856)	120,827	134,394
Over time	-	-	-	-	-	-	-	-
Total Revenues	51,568	42,788	69,259	94,462	-	(2,856)	120,827	134,394

For the six-month period ended June 30, 2025 and 2024, the Group has on major customer whose sale amount higher than 10% of the revenues from 2 and 3 customers respectively. The amount of sales is amount of Baht 82.32 million and Baht 121.63 million respectively.

For the three-month period ended June 30, 2025, the Group has revenue from sale of products to 3 overseas customers under the plastic pellet manufacturing and distribution segment with a totaling amount of Baht 3.58 million, resulting in a gross loss of approximately of Baht 1.86 million.

For the six-month period ended June 30, 2025, the Group has revenue from sale of products to 3 overseas customers under the plastic pellet manufacturing and distribution segment with a totaling amount of Baht 12.02 million, resulting in a gross loss of approximately of Baht 6.71 million.

23. Financial instruments

Foreing currency risk

Regarding risk on exchange rates of the Group, mainly involves with sell goods, purchase of raw materials and machine under the foreign currencies. The Group will consider entering into forward foreign exchange contracts to manage such risks as appropriate.

As at June 30, 2025 and December 31, 2024, the Group obtained assets and liabilities in foreign currencies over which the contract to hedge against risk of exchange rates has not been conducted as follows:

<u>Foreign currency</u>	<u>Consolidated financial statements</u>					
	<u>Financial assets</u>		<u>Financial liabilities</u>		<u>Average exchange rate</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
	(Thousand)	(Thousand)	(Thousand)	(Thousand)	(Baht : 1 foreign currency unit)	
USD	2,438	2,155	-	-	32.3893	33.8296
EURO	124	124	-	-	37.7054	34.9961
CNY	1,761	160	-	-	4.4815	4.5996
VND	10	10	-	-	0.1241	0.0013
JPY	1	1	-	-	0.0022	0.2121

<u>Foreign currency</u>	<u>Separate financial statement</u>					
	<u>Financial assets</u>		<u>Financial liabilities</u>		<u>Average exchange rate</u>	
	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
	(Thousand)	(Thousand)	(Thousand)	(Thousand)	(Baht : 1 foreign currency unit)	
EURO	124	124	-	-	37.7054	34.9961
VND	10	10	-	-	0.1241	0.0013
JPY	1	1	-	-	0.0022	0.2121

24. Disclosure of material information about the contract**Water Purchase Agreement at Phan Thong and Nong Kakha Distribution Water Station**

Contract details	Phan Thong water distribution	Nong Kakha distribution station
Contract number	Phor Gor Mor.9/2563	Phor Gor Mor.8/2563
Contract date	June 25, 2020	June 25, 2020
Counterparties	Provincial Waterworks Authority	
Contract period	The contract is effective for 10 years from the date of delivery of tap water according to the contract. by counting such days as the starting date or from the date that the delivery of tap water must be commenced as agreed upon by counting such days as the starting date or until the limit for purchasing tap water from the seller has been used up, whichever happens before.	
The limit for purchasing tap water	Baht 520.34 million	Baht 521.22 million
Minimum amount of water to deliver	12,000 - 14,400 cubic meters/day but not more than 15,600 - 18,720 cubic meters/day	14,400 - 16,800 cubic meters/day but not more than 18,720 - 21,840 cubic meters/day
Water delivery schedule	on the day following the expiration date of 90 days from the date of signing the purchase agreement onwards.	
Water delivery due date	September 24, 2030	September 24, 2030
Amount for purchasing tap water as at June 30, 2025	Baht 147.59 million	Baht 161.81 million
The balance of limit for purchasing tap water	Baht 372.75 million	Baht 359.41 million

25. Obligations and contingent liabilities

25.1 Obligation of credit lines from financial institutions:

Consolidated financial statements

	Currency	June 30, 2025			December 31, 2024		
	(Unit : Million)	Total	Utilized	Available	Total	Utilized	Available
Letters of guarantee	Baht	23.27	5.48	17.79	23.66	7.93	15.73
Bank overdrafts	Baht	20.00	19.93	0.07	20.00	19.98	0.02
Short-term loans	Baht	95.00	73.51	21.49	95.00	81.67	13.33
Long-term loans from financial institutions	Baht	250.21	250.21	-	262.21	262.21	-
Forward foreign exchange contract	Baht	0.84	-	0.84	0.84	-	0.84
Fleet Card	Baht	0.78	0.01	0.77	0.78	0.01	0.77
Guaranteed limit	(1) Baht	8.00	8.00	-	8.00	8.00	-

		<u>Separate financial statements</u>						
		<u>Currency</u>	<u>June 30, 2025</u>			<u>December 31, 2024</u>		
		(Unit : Million)	<u>Total</u>	<u>Utilized</u>	<u>Available</u>	<u>Total</u>	<u>Utilized</u>	<u>Available</u>
Letters of guarantee		Baht	15.00	-	15.00	15.00	2.07	12.93
Bank overdrafts		Baht	20.00	19.93	0.07	20.00	19.98	0.02
Short-term loans		Baht	45.00	45.00	-	45.00	45.00	-
Long-term loans from financial institutions		Baht	0.21	0.21	-	12.21	12.21	-
Forward foreign exchange contract		Baht	0.84	-	0.84	0.84	-	0.84
Fleet Card		Baht	0.78	0.01	0.77	0.78	0.01	0.77
Guaranteed limit	(1)	Baht	8.00	8.00	-	8.00	8.00	-

The above credit facilities are guaranteed by the collaterals as mentioned in the note to financial statements No. 11, 12, and 13.

- (1) According to the consolidated financial statements and separate financial statements, the Company has guaranteed overdrafts and loans for a former related company in the amount of Baht 8.00 million for both period as call “Guaranteed limit”. However, the Company was being sued as a guarantor for guaranteed limit as mentioned in the note to financial statements No.26.3.

25.2 Obligation of convertible Debentures

		<u>Consolidated/Separate financial statements</u>						
		<u>Currency</u>	<u>June 30, 2025</u>			<u>December 31, 2024</u>		
		(Unit : Million)	<u>Total</u>	<u>Utilized</u>	<u>Available</u>	<u>Total</u>	<u>Utilized</u>	<u>Available</u>
Tranche 1		Baht	-	-	-	300.00	300.00	-
Tranche 2		Baht	-	-	-	300.00	210.00	90.00
Tranche 3		Baht	-	-	-	400.00	-	400.00
Total			-	-	-	1,000.00	510.00	490.00

For the six-month period ended June 30, 2025, there were no movements in the convertible debentures and the conversion right accounts. The convertible debenture facility had a maturity period of three years from the date of approval by the Annual General Meeting of Shareholders. The Company did not seek approval for an extension of the period nor pass any resolution to issue convertible debentures. As at June 30, 2025, the Company therefore considers the convertible debenture facility to have expired.

On April 7, 2022, the General Shareholder’s Meeting in 2565 of the Company passed a resolution to approve on issuance which total offering amount of not exceeding Baht 1,000 million and offering of the convertible debentures on a private placement basis to Advance Opportunities Fund (“AO Fund”) and Advance Opportunities Fund I (“AO Fund 1”), which is not related persons with the Company with terms and conditions below:

Type of convertible debentures	-Senior Unsecured Convertible Debentures (“Convertible Debentures”)
Currency	-THB
Total principal amount	-Not exceeding Baht 1,000 million as it can be broken down to 3 Tranche as below; <ol style="list-style-type: none"> (1) Tranche 1 not exceeding Baht 300 million which is divided in to 20 sets and Baht 15 million per set. (2) Tranche 2 not exceeding Baht 300 million which is divided in to 20 sets and Baht 15 million per set (3) Tranche 3 not exceeding Baht 400 million which is divided in to 20 sets and Baht 20 million per set.
Conditions for issuing convertible debentures	-The Company will gradually issue the convertible debentures following by Tranche according to the demand for spending money of the Company. The issuance of convertible debentures is subject to the completion of condition precedent which is approval of The Securities and Exchange Commission and other related regulator. However, the timeframe of the issuance of convertible debentures is within 3 year after shareholder’s meeting approved the issuance. In case the convertible debentures are not completely issued within 3 year, the Company may request approval from shareholder meeting to issue the remaining convertible debenture
Interest rate	- 0.50 percent per annum, interest payment on a 6 month basis (June and December).
Maturity period	- 3 years after the issuance of each Tranche
Principal repayment condition	-Repay in lump sum after each due of specific Tranche according to the terms and conditions of each convertible debenture Tranche. Convertible debentures are valid for 3 years after the issuance of each Tranche.
The right to redeem the convertible debentures before due date	-The holders of the convertible debentures may or may not have the rights to redeem the convertible debentures before due date and/or the Company may or may not have the rights to redeem the convertible debentures before due date either. The redemption of the convertible debentures has to be in accordance with the terms and conditions of the convertible debentures to be issued each time by following the law, regulations or related announcements including requesting permission from any relevant government agency
Conversion ratio	-Principle amount of the convertible debentures divided by the conversion price.

Conversion price	<p>-Not lower than 90 percent of market price which does not in the case the price is lower than the offering price offered pursuant to the Notification No. Tor Chor. 72/2558</p> <p>The market price shall be calculated based on the weighted average price of the Company's shares trading on the Stock Exchange of Thailand. Not less than 7 consecutive business days but not more than 15 consecutive business days (Floating Conversion Price) However, if the conversion price calculated above is lower than the par value of the Company's shares. The company must issue additional compensation shares for the calculation of all shares issued at par value is based on the conversion price.</p>
Conversion period	<p>-The holder of each convertible debentures Tranche may exercise their rights of conversion of the convertible debentures every day after the issuance of convertible debentures until the close of business on the date falling 1 week prior to the maturity date of the Convertible Debentures.</p>
Number of ordinary shares reserved for conversion	<p><u>-In the case of exercising the right to convert the whole amount of the warrants</u></p> <p>363,363,801 shares representing 18.18 percent of the total issued shares of the Company after registering the paid - up capital which are based on the assumption that the convertible debentures shall be entirely exercisedand fully exercise of warrant</p> <p><u>-In the case of not exercising the right to convert the whole amount of the warrants</u></p> <p>363,363,801 shares representing 18.18 percent of the total issued shares of the Company after registering the paid-up capital which are based on the assumption that the convertible debentures shall be entirely exercisedand fully exercise of warrant.</p> <p><u>-Note</u></p> <p>The number of shares allocated to support the convertible bonds offered for sale at this time is 363,363,801 shares, and the number of shares allocated to support the warrants is 251,382,989 shares, sum of shares allocated to support the convertible bonds and warrants. totaling 614,746,790 shares, representing 44.43 percent of the total issued shares of the Company at present or prior registering the paid-up capital of the Company's paid-up capital which are based on the assumption that the convertible debentures shall be entirely exercisedand fully exercise of warrant.</p>
Secondary market for ordinary shares issued after conversion	<p>-The Company shall arrange to list the ordinary shares issued after the conversion of the Convertible Debentures on the Stock Exchange of Thailand (SET) or other stock exchange where the shares of the Company is a listed security at that time.</p>
Other Information	<p>-The details stated above are a summary of the terms and conditions of the preliminary convertible debentures. This is subject to change, further details will be stated in the terms and conditions for the convertible bonds.</p>

Presentation and disclosure of Financial Instruments is determined at the date of initial recognised. The entity classifies financial instrument or components of financial instrument based on substance and definitions of financial liability and equity instrument.

Such convertible debentures have floating conversion price and the number of shares arising from the conversion depends on the future market price (Fixed - for - variable convertible debentures). Consequently, the convertible options are classified as a financial liability.

The convertible debentures are presented at amortised cost until the conversion or maturity of the debentures. The convertible options are presented at fair value through profit or loss until there is an exercise of conversion right to ordinary shares. Expenses for issuance debentures were deducted from convertible debentures and amortised over the life of the convertible debentures.

25.3 The Group entered remaining binding value as follows :-

(Unit : Thousand Baht)

<u>Consolidated financial statement</u>								
<u>Remaining binding contractual value</u>								
	<u>June 30, 2025</u>				<u>December 31, 2024</u>			
	Within 1 year	2-5 years	5 years onwards	Total	Within 1 year	2-5 years	5 years onwards	Total
Lease contracts - lessee	2,131	2,560	-	4,691	1,980	1,730	-	3,710
Lease contracts - lessor	2,400	-	-	2,400	1,200	-	-	1,200

(Unit : Thousand Baht)

<u>Separate financial statement</u>								
<u>Remaining binding contractual value</u>								
	<u>June 30, 2025</u>				<u>December 31, 2024</u>			
	Within 1 year	2-5 years	5 years onwards	Total	Within 1 year	2-5 years	5 years onwards	Total
Lease contracts - lessee	2,131	2,560	-	4,691	1,980	1,730	-	3,710

25.4 Letters of guarantee

As at June 30, 2025 and December 31, 2024, the Group has commitments in respect of letters of guarantee issued by financial institutions as collateral for its performance in amount of Baht 5.20 million and 7.27 million respectively, which guarantee the performance according to the contract with government agency Baht 5.20 million for both period.

As at June 30, 2025 and December 31, 2024, the Group has commitments in respect of letters of guarantee issued by financial institutions as collateral for electricity guarantee in amount of Baht 0.27 million and 0.66 million respectively, which without collateral.

As at December 31, 2024, the Company has commitment in respect of letters of guarantee issued by financial institutions as collateral for its performance in amount of Baht 2.07 million. The credit line shared with a former subsidiary company, which without collateral.

26. Litigation

26.1 In April 2023, the Company as plaintiff has ordered the civil case to Thanyaburi Provincial Court with a other company for suing for repayment from a breach of the property agreement cause the property has damaged, totally amount of Baht 15.04 million.

Subsequently, on October 31, 2023, the Court of First Instance ordered the defendant to pay the damages of Baht 0.07 million with the default interest rate at 5.00% per annum from the date of filing the lawsuit until the payment was completed. The Company appealed the Civil Court's judgment to the Court of Appeal. Subsequently, the Court of Appeal upheld the Civil court's decision. Currently, the Company is considering submitting a petition to appeal with the Supreme Court. However, the Company considered that filing a petition to the Supreme Court would involve high costs, and the potential benefits would not justify the expenses incurred. Therefore, the Company resolved to discontinue the petition process and consider the case as concluded in 2024.

26.2 In February 2023, the Company was sued in a lawsuit regarding breach of hire of work agreement and demanded compensation totalling amount of Baht 6.30 million plus default interest amount of Baht 1.21 million with bearing interest rate at 7.50% per annum, totaling amount of Baht 7.51 million. Subsequently, the Court made an appointment for witness hearing from prosecution and defendant on August 10, 2023.

Subsequently, on October 31, 2023, the Court of First Instance ordered the Company to pay for breach of hire of work agreement and demanded compensation totalling amount of Baht 6.30 million plus default interest rate 7.51% per annum from July 25, 2020, to April 10, 2021 and the interest rate at 5.00% per annum from 11 April 2021 onwards until fully paid. Subsequently, the Company is awaiting the Court's judgment on September 2, 2025.

However, the Company has recognized provisions in the consolidated financial statements and separate financial statements amount of Baht 6.30 million and default interest amount of Baht 1.96 million .

26.3 In February 2023, the Company received a notice to repay debt from a financial institution as a guarantor. Which later, in August 2023, the Company was sued in a lawsuit regarding debt collateral as a guarantor for an overdraft contract with a credit limit of Baht 5.00 million and a contract guarantee amount of Baht 3.00 million (defendant no. 4) with a former relate company (defendant no. 1) to a financial institution. If the first defendant does not pay the debt to financial institution. The Company, as the guarantor (defendant no. 4), has burden of contingent liability instead amount of Baht 8.85 million plus default interest rate at 10.02% per annum of the principal amount of Baht 8.04 million, as the guarantor (defendant no. 4), from the date of filing the lawsuit until fully paid. However, the defendant no.1 has land with structure mortgaged with the Plaintiff, which serves as collateral on Loan defendant no.1, made on the date of overdraft contract and guarantee contract for the aforementioned loan.

Currently, the Company is in the process of submitting a statement of litigation. The management has used its discretion in evaluating the outcome of the lawsuit filed and believes that there will be no significant compensation, thus the provision of liabilities has not been recorded at the end of the reporting period.

- 26.4 In October 2024, the Company filed a civil lawsuit with the Thanyaburi Provincial Court against a former subsidiary company (defendant no. 1) and an unrelated person (defendant no. 2) to demand compensation for breach of promissory note agreements due to non-payment of debt under the promissory note. The principal amount of Baht 14.84 million, with accrued interest at a rate of 6.84% per annum, totaling amount of Baht 2.82 million, bringing the total claim to Baht 17.66 million. Subsequently on July 30, 2025, the plaintiff and defendant no.1 have reached a settlement agreement in court, the Court has issued an order permitting the withdrawal of the lawsuit.
- 26.5 In July 2024, a subsidiary company was sued in a criminal case related to the payment of goods, with a claim amount of Baht 2.88 million, filed with the Phrakhanong Criminal Court down. The case is currently scheduled for a preliminary hearing and witness examination on May 20-21, 2025. The management has used its discretion in evaluating the outcome of the lawsuit filed and believes that there will be no significant compensation, thus the provision of liabilities has not been recorded at the end of the reporting period. Subsequently on June 30, 2025, the plaintiff and defendant have reached a settlement agreement in court, the Court has issued an order permitting the withdrawal of the lawsuit.
- 26.6 In June 2024, a subsidiary was sued in a civil case regarding a breach of payment contract by another company as the contractor (defendant no 2). The lawsuit alleges involvement in a breach of contract, with a claim amount of Baht 2.68 million, plus default interest of Baht 0.49 million with interest at a rate of 5% per annum, totaling principal and interest of Baht 3.17 million. Subsequently on April 25, 2025, the plaintiff and defendant no.1 have reached an agreement, the Court has issued an order permitting the withdrawal of the lawsuit.
- 26.7 In February 2025, a subsidiary filed a civil lawsuit with the Thonburi Civil Court a company to claim damages for substandard products, which resulted in the subsidiary being fined from Provincial Waterworks Authority amount of Baht 1.21 million. The lawsuit also seeks damages for the payment of outstanding debts related to the products, amounting of Baht 2.88 million, along with damages for reputational harm amounting of Baht 3.00 million, totaling a principal amount of Baht 7.09 million, with accrued interest at a rate of 5.00% per annum. Subsequently on June 30, 2025, the plaintiff and defendant have reached a settlement agreement in the Criminal Court in accordance with No.26.5, the Court has issued an order permitting the withdrawal of the lawsuit.

27. Approval of interim financial statements

These interim financial statements have been approved for issuance by Eureka Design Public Company Limited. authorized directors on May 14, 2025.
