PEER FOR YOU PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS AND SEPARATE

FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2026

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To The Shareholders and Board of Directors of
Peer For You Public Company Limited

I have reviewed the accompanying statement of financial position of Peer For You Public Company Limited and its subsidiaries as at June 30, 2026 and the consolidated statement of comprehensive income for the three-month and six-month periods ended June 30, 2026, the consolidated statement of changes in shareholders' equity and the consolidated statement of cash flows for the six-month period then ended and condensed consolidated notes to the financial statements and have reviewed the separate financial information of Peer For You Public Company Limited as well. Management 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 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting".

EMPHASIS OF MATTERS

I draw attention to the notes to financial statements, which describes the significant events and transactions for the three-months and six-month periods ended June 30, 2026.

- Material uncertainty related to going concern

Note 2.2, which describes the Group's ability to operate as a going concern. Due to recurring operating losses incurred over several years, as at June 30, 2026, the Group and the Company had accumulated deficits of Baht 1,129.83 million and Baht 1,106.55 million, respectively. In addition, the Company’s securities have been designated with the “CB” sign. The Group is currently implementing its operational improvement plan. These events and circumstances, together with other matters as disclosed in Note 2.2 to the financial statements, indicate the existence of a material uncertainty that may cast significant doubt on the Group’s and the Company’s ability to continue as a going concern.

- Trade receivables

Note 6 describes the recording of expected credit losses on trade receivables for the three-month and six-month period ended June 30, 2026, which has a material impact on consolidate financial statements and separate financial statement.

- Loan and interest receivables

Note 6 and 23 describes the recognition of expected credit losses on accrued interest from loan to subsidiaries for the three-month and the six-month period ended June 30, 2026, amount of Baht 8.40 million and Baht 19.37 million, respectively, which have a material impact on separate financial statements.

- Other current receivables

Note 6 describes a receivable from the disposal of investment in indirect subsidiary of the Group in the amount of Baht 120 million, which has a material impact on the consolidated financial statements, for which the Company has considered recording the full amount of the allowance for expected credit losses since 2023. However, for the six-month period ended June 30, 2026, the Group has not received the payment for the remaining installments which are post due. Currently, the Company is in the precess of taking legal action against the said debtor.

My conclusion on the financial statement does not qualify related to the matter that I draw attention above.

(Mr. Thanawut Piboonsawat)
Certified Public Accountant
Registration No. 6699

Dharmniti Auditing Company Limited
Bangkok, Thailand
August 13, 2026

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2026

ASSETS

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
		As at June	As at December	As at June	As at December
	Note	30, 2026	31, 2025	30, 2026	31, 2025
Current assets					
Cash and cash equivalents		26,876	32,151	19,138	24,107
Financial assets measured at fair value					
through profit or loss	4	261,902	170,432	261,902	170,432
Trade and other current receivables	5.4, 6	22,657	45,345	19,859	43,081
Current contract assets	7	4,331	4,331	4,331	4,331
Short-term loans to related parties	5.4	104,351	19,780	141,249	595,421
Short-term loans to other company	8	-	49,830	-	49,830
Inventories	9	15,954	13,529	-	-
Other current assets	5.4, 10	20,180	44,566	8,615	38,137
Total current assets		456,251	379,964	455,094	925,339
Non-current assets					
Financial assets measured at fair value					
through profit or loss	4	58,265	58,265	58,265	58,265
Financial assets measured at amortised cost	4	2,009	2,009	2,009	2,009
Investments in associates	11	39,087	32,716	24,000	24,000
Investments in subsidiaries	12	-	-	127,964	200,986
Investment property	13	140,748	140,841	140,748	140,841
Leasehold buiding improvements and equipment	14	9,672	11,929	7,861	9,274
Right-of-use assets	14	13,878	16,398	8,784	10,719
Goodwill	15	110,784	110,784	-	-
Intangible assets	14	48,235	117,510	267	283
Restricted deposits with financial institutions		5,180	7,360	4,585	6,766
Other non-current assets	16	24,128	23,895	22,994	22,995
Total non-current assets		451,986	521,707	397,477	476,138
TOTAL ASSETS		908,237	901,671	852,571	1,401,477

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION (CONT.)

AS AT JUNE 30, 2026

LIABILITIES AND SHAREHOLDERS' EQUITY

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Current liabilities					
Trade and other current payables	5.4, 17	152,807	142,721	95,834	96,978
Payable arising from the liquidation of an indirect subsidiary	5.4, 12	52,135	-	52,135	-
Payable for investment acquisition	5.4, 12	-	-	-	580,000
Current portion of long-term loans from other company	19	30,250	3,800	30,250	3,800
Current portion of lease liabilities	20	4,631	4,476	3,515	3,395
Short-term provision	5.4	1,024	2,446	1,024	2,446
Other current liabilities	5.4, 18	17,290	16,989	16,683	16,802
Total current liabilities		258,137	170,432	199,441	703,421
Non-current liabilities					
Long-term loans from other company	19	-	29,986	-	29,986
Lease liabilities	20	9,472	11,827	5,086	6,874
Non-current provisions for employee benefit		7,495	7,951	1,516	1,288
Deferred tax liabilities		9,608	22,876	-	-
Long-term provision		1,596	1,503	1,596	1,503
Non-current liabilities		1,583	1,583	1,583	1,583
Total non-current liabilities		29,754	75,726	9,781	41,234
TOTAL LIABILITIES		287,891	246,158	209,222	744,655

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION (CONT.)

AS AT JUNE 30, 2026

LIABILITIES AND SHAREHOLDERS' EQUITY (CONT.)

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Shareholders' equity					
Share capital					
Authorized share capital					
1,533,994,074 ordinary shares of Baht 1.00 each		1,533,994	1,533,994	1,533,994	1,533,994
Issued and paid-up share capital					
1,054,926,479 ordinary shares of Baht 1.00 each		1,054,926	1,054,926	1,054,926	1,054,926
Share premium on ordinary shares		666,272	666,272	666,272	666,272
Other deficits		-	(40,421)	-	-
Retained earnings (deficits)					
Appropriated					
Legal reserve		28,700	28,700	28,700	28,700
Unappropriated		(1,129,826)	(1,106,350)	(1,106,549)	(1,093,076)
Other components of shareholders' equity		274	250	-	-
Total equity attributable to owners of the parent		620,346	603,377	643,349	656,822
Non-controlling interests		-	52,136	-	-
TOTAL SHAREHOLDERS' EQUITY		620,346	655,513	643,349	656,822
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		908,237	901,671	852,571	1,401,477

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Revenues from services		33,995	42,902	33,995	42,902
Revenues from sales		80,966	68,577	-	-
Other incomes		4,455	2,630	544	1,693
Total revenues		119,416	114,109	34,539	44,595
Expenses					
Costs of services		32,587	38,425	32,587	38,425
Cost of sales		41,647	33,313	-	-
Distribution costs		49,827	33,168	-	-
Administrative expenses		14,160	19,480	7,816	12,454
Other losses	22	35,039	61,864	34,057	320,164
Total expenses		173,260	186,250	74,460	371,043
Loss from operating activities		(53,844)	(72,141)	(39,921)	(326,448)
Finance income		3,331	5,817	12,041	17,672
Finance costs		(1,458)	(1,846)	(1,352)	(1,719)
Reversal (loss) from impairment of determined in accordance with TFRS 9	23	(2,092)	(23,905)	(10,492)	181,985
Share of profit (loss) of associate		2,873	(303)	-	-
Loss before income tax		(51,190)	(92,378)	(39,724)	(128,510)
Tax income	24	20	19	-	-
Loss for the period from continuing operation		(51,170)	(92,359)	(39,724)	(128,510)
Loss for the period from discountinued operations	12	-	(4,512)	-	-
Loss for the period		(51,170)	(96,871)	(39,724)	(128,510)

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME (CONT.)

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Other comprehensive income (expenses)					
Components of other comprehensive income (expenses) that will be reclassified to					
profit or loss:					
Exchange differences on translating financial statements		6	(20)	-	-
Total components of other comprehensive income (expenses) that					
that will be reclassified to profit and loss		6	(20)	-	-
Other comprehensive income (expenses) for the period					
from continuing operation		6	(20)	-	-
Other comprehensive expenses for the period					
from discountinued operations	12	-	-	-	-
Other comprehensive income (expenses) for the period, net of tax		6	(20)	-	-
Total comprehensive expense for the period		(51,164)	(96,891)	(39,724)	(128,510)
Loss attributable to					
Owners of the parent		(51,170)	(96,548)	(39,724)	(128,510)
Non-controlling interests		-	(323)	-	-
		(51,170)	(96,871)	(39,724)	(128,510)
Total comprehensive expense attributable to					
Owners of the parent		(51,164)	(96,569)	(39,724)	(128,510)
Non-controlling interests		-	(322)	-	-
		(51,164)	(96,891)	(39,724)	(128,510)
Basic loss per share	25				
Loss attributable to owners of the parent (Baht)					
Continuing operations		(0.0485)	(0.0876)	(0.0377)	(0.1218)
Discoutinued operations		-	(0.0040)	-	-
		(0.0485)	(0.0916)	(0.0377)	(0.1218)

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Revenues					
Revenues from services		70,369	96,669	70,369	96,669
Revenues from sales		156,895	136,513	-	-
Other incomes		7,796	4,836	1,023	3,730
Total revenues		235,060	238,018	71,392	100,399
Expenses					
Costs of services		67,418	89,625	67,418	89,625
Cost of sales		79,272	65,919	-	-
Distribution costs		94,404	66,251	-	-
Administrative expenses		28,143	39,964	15,624	25,915
Other (gain) losses	22	(52,131)	96,363	(4,505)	354,663
Total expenses		217,106	358,122	78,537	470,203
Profit (loss) from operating activities		17,954	(120,104)	(7,145)	(369,804)
Finance income		5,955	11,184	26,203	34,697
Finance costs		(2,972)	(3,915)	(2,754)	(3,657)
Reversal (loss) from impairment of determined in accordance with TFRS 9	23	(10,403)	(38,502)	(29,777)	155,818
Share of profit of associate		6,371	1,287	-	-
Profit (loss) before income tax		16,905	(150,050)	(13,473)	(182,946)
Tax income	24	40	39	-	-
Profit (loss) for the period from continuing operation		16,945	(150,011)	(13,473)	(182,946)
Loss for the period from discountinued operations	12	-	(9,748)	-	-
Profit (loss) for the period		16,945	(159,759)	(13,473)	(182,946)

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME (CONT.)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht			
		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Other comprehensive income (expenses)					
Components of other comprehensive income (expenses) that					
will be reclassified to profit or loss:					
Exchange differences on translating financial statements		24	(21)	-	-
Total components of other comprehensive (expenses)					
income that will be reclassified to profit and loss		24	(21)	-	-
Other comprehensive income (expenses) for the period					
from continuing operation		24	(21)	-	-
Other comprehensive expenses for the period					
from discountinued operations	12	-	(116)	-	-
Other comprehensive income (expenses) for the period, net of tax		24	(137)	-	-
Total comprehensive income (expense) for the period		16,969	(159,896)	(13,473)	(182,946)
Loss attributable to					
Owners of the parent		16,945	(158,909)	(13,473)	(182,946)
Non-controlling interests		-	(850)	-	-
		16,945	(159,759)	(13,473)	(182,946)
Total comprehensive income (expense) attributable to					
Owners of the parent		16,969	(159,036)	(13,473)	(182,946)
Non-controlling interests		-	(860)	-	-
		16,969	(159,896)	(13,473)	(182,946)
Basic earnings (loss) per share	25				
Earning (loss) attributable to owners of the parent (Baht)					
Continuing operations		0.0161	(0.1422)	(0.0128)	(0.1734)
Discoutinued operations		-	(0.0084)	-	-
		0.0161	(0.1506)	(0.0128)	(0.1734)

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht								
		Consolidated financial statements								
		Equity attributable to owners of the parent								
				Other deficits	Retained earnings (deficits)		Other components of shareholders' equity	Total equity		
				Change in shareholding			Exchange differences	attributable		Total
		Ordinary shares,	Share premium	proportion in	Appropriated		on translating	to owners of	Non-controlling	Shareholders'
	Note	issued and paid-up	on ordinary shares	subsidiary	legal reserve	Unappropriated	financial statements	the parent	interests	equity
Beginning balance as at January 1, 2025		1,054,926	666,272	-	28,700	(712,171)	285	1,038,012	12,589	1,050,601
Loss for the period		-	-	-	-	(158,909)	-	(158,909)	(850)	(159,759)
Other comprehensive expenses for the period		-	-	-	-	(106)	(21)	(127)	(10)	(137)
Non-controling interest increase from										
change in shareholding proportion in subsidiary		-	-	(40,421)	-	-	-	(40,421)	40,421	-
Ending balance as at June 30, 2025		1,054,926	666,272	(40,421)	28,700	(871,186)	264	838,555	52,150	890,705
Beginning balance as at January 1, 2026		1,054,926	666,272	(40,421)	28,700	(1,106,350)	250	603,377	52,136	655,513
Profit for the period		-	-	-	-	16,945	-	16,945	-	16,945
Other comprehensive income for the period		-	-	-	-	-	24	24	-	24
Disposal of investment in subsidiary	12	-	-	40,421	-	(40,421)	-	-	-	-
Liquidation of an indirect subsidiary	12	-	-	-	-	-	-	-	(52,136)	(52,136)
Ending balance as at June 30, 2026		1,054,926	666,272	-	28,700	(1,129,826)	274	620,346	-	620,346

Notes to the interim financial statements form an integral part of these interim financial statements.

"UNAUDITED"

"REVIEWED"

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

		Thousand Baht				
		Separate financial statements				
				Retained earnings (deficits)		Total
	Note	Ordinary shares, issued and paid-up	Share premium on ordinary shares	Appropriated legal reserve	Unappropriated	Shareholders' equity
Beginning balance as at January 1, 2025		1,054,926	666,272	28,700	(668,513)	1,081,385
Loss for the period		-	-	-	(182,946)	(182,946)
Ending balance as at June 30, 2025		1,054,926	666,272	28,700	(851,459)	898,439
Beginning balance as at January 1, 2026		1,054,926	666,272	28,700	(1,093,076)	656,822
Loss for the period		-	-	-	(13,473)	(13,473)
Ending balance as at June 30, 2026		1,054,926	666,272	28,700	(1,106,549)	643,349

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit (loss) for the period from continuing operations	16,945	(150,011)	(13,473)	(182,946)
Lost for the period from discontinued operations (Note 12)	-	(9,748)	-	-
Reconciliations of profit (loss) to net cash provided by				
(used in) operating activities:				
Bad debt	-	425	-	425
Expected credit losses (reversal)	10,403	38,505	29,777	(155,818)
Loss on impairment of other current assets (reversal)	917	(123)	(65)	(123)
Gain on disposal of investment	(48,608)	-	-	-
Loss on write-off of other asset	1	27	1	27
Depreciation and amortization	4,714	5,715	3,457	2,991
Gains on disposal and retirement of equipment	(3)	(37)	(3)	(27)
Gain on disposal of financial assets measured				
at fair value through profit or loss	-	(8,285)	-	(8,285)
Loss on impairment in investment in subsidiary	-	-	-	319,300
Loss from impairment of goodwill	-	61,000	-	-
(Gain) loss on change in fair value of financial assets measured				
at fair value through profit or loss	(4,440)	43,771	(4,440)	43,771
Employee benefit expense	821	1,023	228	275
Share of profit of associate	(6,371)	(1,287)	-	-
Dividend income	-	(2)	-	(2)
Interest income	(5,955)	(11,184)	(26,203)	(34,697)
Interest expenses	2,972	3,915	2,754	3,657
Tax income	(40)	(92)	-	-
Loss from operating activities before				
changes in operating assets and liabilities	(28,644)	(26,388)	(7,967)	(11,452)
(Increase) decrease in operating assets				
Trade and other current receivable	2,740	7,863	180	8,311
Current contract assets	-	5,314	-	5,381
Inventories	(2,426)	2,844	-	-
Other current assets	(8,640)	(7,468)	541	(910)
Financial assets measured at amortized cost	-	1	-	-
Other non-current assets	-	98	-	85

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (CONT.)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Increase (decrease) in operating liabilities				
Trade and other current payable	16,714	(15,044)	4,342	(3,311)
Other current liabilities	304	2,063	(120)	2,038
Provision	(1,546)	(2,253)	(1,546)	(2,253)
Provisions for employee benefit	-	(670)	-	(319)
Cash paid from operations	(21,498)	(33,640)	(4,570)	(2,430)
Interest income received	47	77	38	183
Income tax expense paid	(1,189)	(1,877)	(954)	(1,808)
Net cash used in operating activities	(22,640)	(35,440)	(5,486)	(4,055)
Cash flows from investing activities				
(Increase) decrease in restricted deposits with financial institutions	2,181	(1,937)	2,181	(1,937)
Cash payments for purchase of financial assets				
measured at fair value through profit or loss	(63,036)	(1,077)	(63,036)	(1,076)
Cash receipts from disposal of investment in subsidiary				
- net from cash in subsidiary	113,245	34,830	79,072	34,830
Cash payment for expenses relating to the disposal				
investment in subsidiary	(6,050)	-	(6,050)	-
Cash payments for short-term loan to subsidiary	-	-	(24,150)	(30,650)
Cash receipts from short-term loan to subsidiary	-	-	35,600	4,500
Cash payments for short-term loan to related company	(85,950)	-	(85,950)	-
Cash receipts from short-term loan to related company	3,000	4,000	3,000	4,000
Cash payments for short-term loan to other company	(10,000)	(15,000)	(10,000)	(15,000)
Cash receipts from short-term loan to other company	65,000	-	65,000	-
Cash payments for purchase of equipments, intangible assets				
and investment property	(560)	(1,162)	(52)	(655)
Cash receipts from sale of equipments	3	16,846	3	16,788
Cash receipts from deposit for purchase of equipments	-	1,500	-	1,500
Cash receipts from advance payment for business study	-	15,000	-	15,000
Cash payments for advance payment for business study	-	(25,000)	-	(25,000)
Dividend received	-	2	-	2

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (CONT.)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Interest received	7,998	8,015	12,640	8,015
Net cash provide by investing activities	25,831	36,017	8,258	10,317
Cash flows from financing activities				
Cash payment for short-term loan from other company	(3,800)	(2,000)	(3,800)	(2,000)
Cash payments for lease liabilities	(2,753)	(2,571)	(2,004)	(1,821)
Interest expense paid	(1,937)	(2,528)	(1,937)	(2,550)
Net cash used in financing activities	(8,490)	(7,099)	(7,741)	(6,371)
Net decrease in cash and cash equivalents	(5,299)	(6,522)	(4,969)	(109)
Cash and cash equivalents - beginning of period	32,151	33,316	24,107	19,527
Effects of exchange rate changes on cash and cash equivalents	24	(21)	-	-
Cash and cash equivalents - ending of period	26,876	26,773	19,138	19,418
Supplemental cash flows informations				
Non-cash items				
- Transfer of deposit for payments of investments	30,000	-	30,000	-
- Increase in payable for investment acquisition	-	-	-	580,000
- Items arising from the liquidation of an indirect subsidiary :				
- Decrease in loans to subsidiary	-	-	527,143	-
- Decrease in payable for investment acquisition	-	-	(580,000)	-
- Increase in other payables	1	-	722	
- Increase in payable arising from the liquidation of an indirect subsidiary	52,135	-	52,135	-
- Decrease in non-controlling interests	(52,135)	-	-	-

Notes to the interim financial statements form an integral part of these interim financial statements.

PEER FOR YOU PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
NOTES TO THE INTERM FINANCIAL STATEMENTS
JUNE 30, 2026

1. GENERAL INFORMATION

1.1 Legal status and address of the Company

The Company was incorporated in Thailand on August 7, 2000, The Company's shares have been registered as the public company in accordance with public company limited law April 26, 2013 and listed for trading on the Stock Exchange of Thailand on May 15, 2014.

The address of its registered office is as follows:

Head office is located at No. 944 Mitrtown Office Tower, 28th Floor, Units 2807-2810, Rama IV Road, Wangmai Subdistrict, Pathumwan District, Bangkok.

Branch offices are located at 444/8 Moo 15, Isan Subdistrict, Mueang Burirum District, Buriram.

1.2 Nature of the Company's operations

The Company principal activities are the business of outsourced contact center services.

The subsidiaries are engaged in their core business as stated in Note 2.2.1 to the financial statements.

2. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

2.1 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting", and the requirements of the Securities and Exchange Commission (SEC). The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events, and situations and not intended to re-emphasis on the information previously reported. The interim financial statements should therefore, be read in conjunction with the financial statements for the year ended December 31, 2025.

The interim financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the financial statements in Thai language version.

2.2 Use of going concern basis of accounting

Due to recurring operating losses incurred over several years, as at June 30, 2026, the Group and the Company had accumulated deficits of Baht 1,129.83 million and Baht 1,106.35 million, respectively. In addition, the Company’s securities have been designated with the “CB” sign and the contract for providing Contact Center services to a major customer is due to terminate in 2026. The Group is currently implementing its operational improvement plan.

The Group's management believes that the Group will be able to follow the operating guidelines, consider reviewing its existing business investment strategy, as well as seeking business partners. The Group has a policy of carefully improving its internal management processes to reduce management procedures and other costs.

The management is satisfied that the success of the aforementioned actions will enable the Group to have sufficient liquidity to continue its business and repay debts when due. This financial statements has been prepared by the Group’ management on the going concern basis on the assumption that such further capital and facilities are secured to the extent that the Group require. Accordingly, the consolidated and separate financial statements do not include any adjustments relating to the recoverability and classification of recorded assets amounts or to amounts and classifications of liabilities that may be necessary if the Group is unable to continue as a going concern.

2.3 Basis for the preparation of consolidated financial statements

2.3.1 The consolidated financial statements have included the financial statements of Peer For You Public Company Limited and its subsidiaries and the Group’s interest in associates as follow:

			Percentage of shareholding (%)	
Name	Type of business	Country of establishment	As at June 30, 2026	As at December 31, 2025
Direct subsidiaries				
Inno Hub Company Limited (Cease operation)	Digital service innovation	Thailand	100.00	100.00
EV Click Company Limited	Shareholding in the other companies	Thailand	99.99	99.99
Happy Products and Service Company Limited	Distributing consumer products and other products	Thailand	99.99	99.99
One to One (Cambodia) Company Limited (In the process of closing down)	Fully outsourced contact centre and customer management services	Cambodia	100.00	100.00
Nestifly Company Limited (Until January 15, 2026)	Peer to Peer lending platform onlion	Thailand	-	99.99

Name	Type of business	Country of establishment	Percentage of shareholding (%) As at June 30, 2026	As at December 31, 2025
Indirect subsidiaries				
Holdings through EV Click Company Limitec				
Peer For All Company Limited (In the process of liquidation)	Shareholding in the other companies	Thailand	91.00	91.00
Prosperplus Company Limited (Cease operation)	Other service Previous were mutual brokerage securities	Thailand	99.99	99.99
Direct associated				
Sky CC Company Limited	Fully outsoured contrat center and customer management service	Thailand	30.00	30.00

On January 16, 2026, the Company sold its investment in Nestifly Company Limited. The Company has not included the financial statements of this entity in the consolidated financial statements of the Group from that date onwards.

2.3.2 The Company is deemed to have control over an investee or subsidiaries if it has rights, or is exposed, to variable returns from its involvement with the investee, and it has the ability to direct the activities that affect the amount of its returns.

2.3.3 Subsidiaries are fully consolidated, being the date on which the Company obtains control, and continue to be consolidated until the date when such control ceases.

2.3.4 Non-controlling interests represent the portion of profit or loss and net assets of the subsidiaries that are not held by the Company and are presented separately in the consolidated profit or loss and within equity in the consolidated statement of financial position. In addition, when there is a change in the Group's interest in a subsidiary that do not result in a loss of control, any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received from the acquisition or disposal of the non-controlling interests with no change in control are accounted for as other surpluses/deficits in shareholders' equity.

2.3.5 When the Group loses control over a subsidiary, it derecognizes the assets and liabilities, any related non-controlling interests and other components of equity of the subsidiary. Any resulting gain or loss is recognized in profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

2.3.6 The financial statements of the subsidiaries are prepared using the same significant accounting policies as the Company.

2.3.7 Intra-group balances and transactions, and any unrealised income or expenses arising from intra-group transactions, are eliminated on consolidation. Unrealised gains arising from transactions with associates are eliminated against the investment to the extent of the Group's interest in the investee. Unrealized losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

2.3.8 The investment in the subsidiary at the purchase price versus the fair value of the subsidiary at the date of acquisition has been offset, and the difference is presented as an asset under the heading "Goodwill" and an impairment allowance has been considered.

2.4 Financial reporting standards that became effective in the current period

During the period, the Company and its subsidiaries have adopted the revised financial reporting standards 2025. This revised version is based on the International Accounting Standards, Bound Volume 2025 Consolidated without early application which will be effective for the financial statements for accounting periods beginning on or after January 1, 2026.

The adoption of these financial reporting standards do not have any significant impact on the financial statements in the current period.

2.5 Thai Financial Reporting Standards announced in the Royal Gazette but not yet effective

The Federation of Accounting Professions has announced the adoption of the revised Financial Reporting Standards 2026, which are updates to the International Accounting Standards, Bound Volume 2026 Consolidated without early application. The revised Financial Reporting Standards have been updated or brought into line with the International Financial Reporting Standards as follows:

a) Which will be effective for the financial statements for accounting periods beginning on or after January 1, 2027.

Thai Accounting Standard No. 7: Statement of Cash Flows

This amendment is to align with the introduction of TFRS 18: Presentation and Disclosure in Financial Statements, which will affect the classification of items in the statement of cash flows to ensure consistency.

b) Which will be effective for the financial statements for accounting periods beginning on or after January 1, 2028.

Thai Financial Reporting Standard 18: Presentation and Disclosure in Financial Statements

When adopted, it will result in a change to the presentation of the income statement, dividing it into five categories: operating, investing, financing, income tax, and discontinued operations. It also requires disclosure of the calculation method and reconciliation between management's defined performance metrics and the closest equivalents presented in the financial statements, highlighting any differences. This will improve the comparability of financial statements between different entities and between entities for different periods, and increase transparency in cases where management discloses discrepancies between reported and publicly available profit and loss information.

Thai Financial Reporting Standard No. 19: Subsidiaries without Public Accountability: Disclosure

It provides subsidiaries with a significant option for preparing financial statements and making less disclosures compared to the disclosure requirements of current Financial Reporting Standards. This new standard will give subsidiaries that currently prepare financial statements under the Financial Reporting Standards for Non-Publicly Accountable entities the option to upgrade their valuation by switching to Financial Reporting Standards and reduce the disclosure burden.

The management of the Group are currently assessing the impact on the financial statements in the year in which these standards are initially applied.

3. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information used in preparing the interim financial statements are the same accounting policies used in the preparation of the annual financial statements for the year ended December 31, 2025.

4. FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Financial assets and financial liabilities consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Financial assets				
Financial assets at amortised cost				
Cash and cash equivalents	26,876	32,151	19,138	24,107
Trade and other current receivables	22,657	45,345	19,859	43,081
Short-term loans to related companies	104,351	19,780	141,249	595,421
Short-term loans to other company	-	49,830	-	49,830
Other current assets*	1,858	34,962	1,716	31,297
Financial assets measured at amortized cost	2,009	2,009	2,009	2,009
Restricted deposits with financial institutions	5,180	7,360	4,585	6,766
Other non-current assets*	24,130	23,895	22,994	22,995
Financial assets measured at fair value through profit or loss				
Investment in listed companies	261,902	170,432	261,902	170,432
Investment in non-marketable equity instruments	58,265	58,265	58,265	58,265
Financial liabilities				
Liabilities at amortised cost				
Trade and other current payables	152,807	142,721	95,834	96,978
Payable arising from the liquidation of an indirect subsidiary	52,135	-	52,135	-
Payable for investment acquisition	-	-	-	580,000
Loans from other company	30,250	33,786	30,250	33,786
Other current liabilities*	8,144	7,811	7,609	7,710
Lease liabilities	14,103	16,303	8,601	10,269
Other non-current liabilities*	1,583	1,583	1,583	1,583

* Excluding items that are not financial assets and financial liabilities

Financial assets measured at amortised cost

Financial assets measured at amortised cost comprise of cash and cash equivalents and trade and other receivables. These include short-term loans to related parties, short-term loans to third parties, other current assets, and other non-current assets. Also, these financial assets, measured at amortised cost, include items such as rental deposits, office building service fees, and warehouse rental fees, which are accounted for as follows:

	Thousand Baht					
	Consolidated financial statements					
	As at June 30, 2026			As at December 31, 2025		
	Current	Non-current	Total	Current	Non-current	Total
Short-term loans to related parties (Note 5.4.)	104,351	-	104,351	19,780	-	19,780
Short-term loans to other companies (Note 8)	-	-	-	55,000	-	55,000
Other current assets and other non-current assets	-	-	-	30,000	-	30,000
Financial assets measured at amortized cost	-	2,009	2,009	-	2,009	2,009
Less Expected credit loss	-	-	-	(5,170)	-	(5,170)
Net	104,351	2,009	106,360	99,610	2,009	101,619

	Thousand Baht					
	Separate financial statements					
	As at June 30, 2026			As at December 31, 2025		
	Current	Non-current	Total	Current	Non-current	Total
Short-term loans to related parties (Note 5.4)	249,554	-	249,554	703,576	-	703,576
Short-term loans to other companies (Note 8)	-	-	-	55,000	-	55,000
Other current assets and other non-current assets	-	-	-	30,000	-	30,000
Financial assets measured at amortized cost	-	2,009	2,009	-	2,009	2,009
Less Expected credit loss	(108,305)	-	(108,305)	(113,325)	-	(113,325)
Net	141,249	2,009	143,258	675,251	2,009	677,260

Financial assets measured at fair value through profit or loss

Financial assets measured at fair value through profit or loss consisted of:

	Thousand Baht					
	Consolidated financial statements / Separate financial statements					
	As at June 30, 2026			As at December 31, 2025		
	Current	Non-current	Total	Current	Non-current	Total
Investments in equity instruments						
- Listed company	261,902	-	261,902	170,432	-	170,432
- Non-marketable equity instruments	-	58,265	58,265	-	58,265	58,265
Total	261,902	58,265	320,167	170,432	58,265	228,697

Changes of financial assets measured at fair value through profit or loss for the six-month period ended June 30, 2026 was as follows:

	Thousand Baht
	Consolidated financial statements / Separate financial statements
Other current assets	
Book value - beginning balance of the period	170,432
Purchase of investment	87,030
Disposal of investment (book value)	-
Gain from change in fair value	4,440
Book value - ending balance of the period	261,902
Other non-current assets	
Book value - beginning balance of the period	58,265
Purchase of investment	-
Disposal of investment (book value)	-
Gain (loss) from change in fair value	-
Book value - ending balance of the period	58,265

Financial assets measured at fair value recognised by their fair value hierarchy as follows:

	Thousand Baht							
	Consolidated financial statements / Separate financial statements							
	Level 1		Level 2		Level 3		Total	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Financial assets								
Financial assets at fair value through profit or loss								
Investment in equity instruments of listed companies	261,902	170,432	-	-	-	-	261,902	170,432
Investments in non-marketable equity instruments	-	-	-	-	58,265	58,265	58,265	58,265
Total financial assets	261,902	170,432	-	-	58,265	58,265	320,167	228,697

Fair value according to the type of information used in the valuation as follows:

Fair value hierarchy	Fair value
Level 1	The fair value of financial instruments is based on the current bid price or closing price by reference to the Stock Exchange of Thailand / the Thai Bond Dealing Centre.
Level 2	The fair value of financial instruments is determined using significant observable inputs and, as little as possible, entity-specific estimates
Level 3	The fair value of financial instruments is not based on observable market data.

During the period, the Group has no transfers between fair value hierarchy

Event after the reporting period

At the Board of Directors' Meeting No. 8/2026 held on August 13, 2026, the Board of Directors approved the Company's use of financial assets measured at fair value through profit or loss, comprising ordinary shares of a listed company, as collateral for payable arising from the liquidation of an indirect subsidiary (Note 12). The collateral value is determined based on the fair value of the shares at two times the amount of the liabilities. The number of shares to be pledged will be determined based on the fair value of such shares.

5. RELATED PARTIES TRANSACTION

5.1 The nature of relationship with related parties were summarized as follows:

Related parties name	Country of incorporation / nationality	Relationship
Subsidiaries		
EV Click Company Limited	Thailand	Direct subsidiary
Inno Hub Company Limited (Cease operation)	Thailand	Direct subsidiary
Peer For All Company Limited (In the process of liquidation)	Thailand	Indirect subsidiary
Nestifly Company Limited	Thailand	Direct subsidiary, since May 14, 2025 until January 15, 2026
Happy Products and Service Company Limited	Thailand	Direct subsidiary
Prosperplus Company Limited (Cease operation)	Thailand	Indirect subsidiary
One to One (Cambodia) Company Limited (In the process of closing down)	Cambodia	Direct subsidiary
Associate		
Sky CC Company Limited	Thailand	Associate
Related companies		
Aqua Corporation Public Company Limited	Thailand	Company’s shareholder and invested Company
SPT X Public Company Limited (Formerly, New Network Coporaiton Public Company Limited)	Thailand	Invested company, until October 24, 2025
Nation Group (Thailand) Public Company Limited	Thailand	Invested company and common directors with a subsidiry
Nation TV Company Limited	Thailand	Subsidiary of invested company
Eatern Power Group Public Company Limited	Thailand	Invested company
Thai Parcels Public Company Limited	Thailand	Invested company
Liberator Holding Company Limited	Thailand	Common director with a subsidiary
Liberator Securities Company Limited	Thailand	Subsidiary of invested company, until October 24, 2025
Techlead Next Public Company Limited (Formerly, Techlead NPN Public Company Limited)	Thailand	Invested company and common director, until November 8, 2025
Sky ICT Public Company Limited	Thailand	Major shareholder of the associate
Turnkey Communication Services Public Company Limited	Thailand	Major shareholder of the associate
Nestifly Company Limited	Thailand	Subsidiary of invested company, since January 16, 2026
Related person		
Key management pesonnel		Persons having authority and responsibility for management
Shareholder		Company’s shareholder

5.2 Pricing policies

The Company and its subsidiaries have pricing policy for transaction with related parties as follows:

Transactions	Pricing policies
Other income	Price similar to the market price
Finance income (Interest income)	The interest rate of 6.00% - 13.50% per annum is used.
Costs from sales and services	Mutually agreed upon
Distribution costs	Mutually agreed upon
Administrative expenses	Mutually agreed upon
Compensation to management	According to be approved by directior and/or the general meeting of shareholders

5.3 Transactions during the period

The Group had significant business transactions with related parties. Such transactions, which arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Company, its subsidiary and those related parties.

Transactions with the related parties for the three-month and six-month periods ended June 30, 2026 and 2025 were summarized as follows:

Transactions with subsidiaries

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Acquisition of investment in subsidiary	-	-	-	580,000
Other income	-	206	-	726
Finance income	8,719	11,881	20,257	23,542

Transactions with associate

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Cost of services	32,524	38,215	67,284	88,918
Distribution costs	55	-	55	-
Finance income	296	189	589	375

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Cost of services	32,524	38,215	67,284	88,918
Finance income	296	189	589	375

Transactions with related parties

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Sale of investment and the assignment agreement (Note 12)	-	-	113,500	-
Sale of asset	-	50	-	50
Other incomes	386	1,173	712	2,636
Cost of service	-	410	-	818
Distribution costs	4,581	4,787	8,499	12,007
Administrative expenses	-	-	132	200
Finance income	2,580	3,535	3,691	7,107

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Sale of investment and the assignment agreement (Note 12)	-	-	113,500	-
Other income	386	1,173	712	2,636
Administrative expenses	-	-	25	200
Finance income	2,580	3,535	3,691	7,107

Transactions with related persons

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Management's compensations				
Short-term employee benefit	2,425	4,805	4,974	9,625
Post-retirement benefits	120	165	239	330
Total	2,545	4,970	5,213	9,955

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Management's compensations				
Short-term employee benefit	1,645	3,007	3,356	6,043
Post-retirement benefits	75	102	150	205
Total	1,720	3,109	3,506	6,248

5.4 Balances of the account at ending of period

Balances of the accounts with the related parties as at June 30, 2026 and December 31, 2025 were summarized as follows:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Other current receivables				
Subsidiaries	-	-	96,874	81,349
Associate	1,240	1,212	1,240	1,168
Related company	2,960	393	2,417	150
Less Allowance for expected credit losses	-	-	(94,500)	(75,275)
Total	4,200	1,605	6,031	7,392
Financial assets measured at fair value through profit or loss				
Related company	261,902	170,432	261,902	170,432
Total	261,902	170,432	261,902	170,432
Short-term loan to				
Subsidiaries	-	-	145,203	683,796
Associate	19,780	19,780	19,780	19,780
Related company	84,571	-	84,571	-
Less Allowance for expected credit losses	-	-	(108,305)	(108,155)
Total	104,351	19,780	141,249	595,421
Other current asset				
Related company	9,529	-	-	-
Total	9,529	-	-	-
Trade payables				
Associate	63,247	75,413	63,247	75,413
Total	63,247	75,413	63,247	75,413
Other current payables				
Subsidiaries	-	-	-	56
Associate	29,572	11,948	29,515	11,925
Related company	626	4,372	554	-
Total	30,198	16,320	30,069	11,981

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Payable arising from the liquidation of an indirect subsidiary				
Related company (Note 12)	52,135	-	52,135	-
Total	52,135	-	52,135	-
Payable for investment acquisition				
Subsidiaries	-	-	-	580,000
Total	-	-	-	580,000
Provision				
Associate	1,024	2,446	1,024	2,446
Total	1,024	2,446	1,024	2,446
Other current liabilities				
Subsidiaries	-	-	-	294
Associate	6,769	6,769	6,769	6,769
Related company	294	-	294	-
Director	-	2	-	2
Total	7,063	6,771	7,063	7,065

Short-term loan to related companies

The movement of short-term loan to related companies for the six-month period ended June 30, 2026 was as follows:

	Thousand Baht					
	Consolidated financial statements / Separate financial statements					
	As at January 1, 2026	Increase	Decrease	Amortization of deferred interest income	(Expected credit loss) / reversal	As at June 30, 2026
Consolidated financial statements						
- Associats	19,780	-	-	-	-	19,780
- Related company	-	85,950	(3,000)	1,621	-	84,571
Total	19,780	85,950	(3,000)	1,621	-	104,351
Separate financial statements						
- Subsidiaries	575,641	24,150	(562,743)	-	(150)	36,898
- Associats	19,780	-	-	-	-	19,780
- Related company	-	85,950	(3,000)	1,621	-	84,571
Total	595,421	110,100	(565,743)	1,621	(150)	141,249

Subsidiary and associate

Loans to subsidiary and associate are subject to normal loan terms and conditions. Such loans are repayable on call. The fixed interest rate is 6% - 7% per annum.

The Company recognized additional expected credit losses on accrued interest from subsidiaries of Baht 8.25 million and Baht 19.22 million in profit or loss for the three-month and six-month periods ended June 30, 2026, respectively.

Related company

According to the resolutions of the Company's Executive Committee Meetings No. 2/2026, No. 4/2026 and No. 7/2026 held on January 19, 2026, March 2, 2026 and May 18, 2026, respectively, the Board approved investments in eight promissory notes issued by a retated company as follows:

No.	Amount (Thousand Baht)	Deferred interrest (Thousand Baht)	Interest rate (% per annum)	Maturity date
1	30,000	2,429	13.50	January 21, 2027
2 *	37,500	-	13.50	October 1, 2026
3-8	19,500	-	13.50	October 1, 2026
	87,000	2,429		

* On 30 March 2026, at the Company's Executive Committee Meeting No. 5/2026, the Executive Committee approved the renewal of two promissory notes totaling Baht 35.00 million, which were due for repayment in April 2026, through the issuance of new promissory notes. In addition, the Executive Committee approved an increase in the loan amount of Baht 2.50 million, resulting in new promissory notes totaling Baht 37.50 million. The interest rate and collateral remained unchanged. The new promissory notes were dated April 2 2026 and the principal and accrued interest are due for repayment on October 1, 2026.

The loans are secured by ordinary shares of a subsidiary of the aforementioned related company.

Event after the reporting period

On July 24, 2026, the Company received repayment of principal amounting to Baht 19.78 million, together with interest from an associate.

On July 9, 2026 and July 27, 2026, the Company provided additional loans totaling Baht 21.00 million to the aforementioned related company. The interest rate remained unchanged and additional collateral was provided. The principal and accrued interest are due for repayment on October 1, 2026 and January 27, 2027, respectively.

6. TRADE AND OTHER CURRENTS RECEIVABLES

Trade and other current receivables consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Trade receivable				
- Other companies	129,587	130,560	129,587	130,560
Less Allowance for expected credit losses	(116,152)	(100,579)	(116,152)	(100,579)
Trade receivables - net	13,435	29,981	13,435	29,981
Other current receivables				
Accrued interest income				
- Other companies	-	5,310	-	5,310
- Related company (note 5)	2,715	1,114	97,636	80,422
Total	2,715	6,424	97,636	85,732
Less Allowance for expected credit losses (note 5)	-	-	(94,500)	(75,275)
Total	2,715	6,424	3,136	10,457
Other receivables				
- Other companies	128,581	134,008	3,102	3,107
- Related company (note 5)	1,485	491	2,895	2,245
Total	130,066	134,499	5,997	5,352
Less Allowance for expected credit losses	(123,559)	(125,559)	(2,709)	(2,709)
Total	6,507	8,940	3,288	2,643
Other current receivables - net	9,222	15,364	6,424	13,100
Total trade and other current receivables - net	22,657	45,345	19,859	43,081

Trade receivables analysed by aged as follows:

	Thousand Baht Consolidated financial statements / Separate financial statements	
	As at June 30, 2026	As at December 31, 2025
Not yet due	12,124	12,973
Past due		
Not over 3 months	14,606	30,303
3 - 6 months	9,972	9,972
6 - 12 months	19,944	19,944
12 - 18 months	19,943	19,943
More than 18 months	52,998	37,425
Total	129,587	130,560
Less Allowance for expected credit losses	(116,152)	(100,579)
Trade receivables - net	13,435	29,981

The movements of the allowance for expected credit losses of trade and other currents receivables for the six-month period ended June 30, 2026 was summarized as follows:

	Thousand Baht	
	Consolidated financial statements	Separate financial statements
Beginning balance of the period	226,138	178,563
Additional during the period	15,573	34,798
Bad debt during the period	(2,000)	-
Ending balance at end of the period	239,711	213,361

For the six-month period ended June 30, 2026, the Group recorded expected credit losses on trade receivables in the consolidated and separate financial statements of Baht 15.57 million, the majority of which were from a government agency. However, the Group has been continuously following up on the collection.

Other receivables - other companies consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Receivable from sale of investment	120,000	120,000	-	-
Advance payment	2,737	2,731	2,727	2,735
Accrued rebate	-	1,080	-	-
Others receivables	4,974	9,336	375	372
Others	870	861	-	-
Total	128,581	134,008	3,102	3,107
Less Allowance for expected credit losses	(123,559)	(125,559)	(2,709)	(2,709)
Other receivables - net	5,022	8,449	393	398

Receivable from sale of investment

On 30 March 2023, Inno Hub Company Limited ("INH"), a subsidiary of the Group, sold all investments in Phygital Space Development Co., Ltd. ("PSD") to two parties. As a result, the Group lost control over PSD. INH and the purchasers entered into an agreement to purchase PSD common shares, with payment scheduled in four instalments, totaling Baht 150 million. The Group received a payment for shares from the buyer in the first instalment, totaling Baht 30 million, in a single instalment. However, upon the due date for payment according to the instalment schedule, the Group did not receive the payment for the shares as specified in the agreement. Therefore, the management has considered recognising an expected credit loss on the outstanding balance of Baht 120 million during the third quarter of 2023.

On March 31, 2025, the Company filed a breach of contract lawsuit against the two third parties for the PSD share purchase agreement.

On February 9, 2026, the Court completed the examination of evidence presented by one of the defendants. As the parties were unable to reach a settlement, the Court rendered a judgment ordering the defendant to pay Baht 63.18 million, together with interest at a rate of 5% per annum from the filing date (March 31, 2025), and to reimburse the Company for court fees and legal costs. Subsequently, on June 8, 2026, the Court issued an order appointing an execution officer to seize the defendant's assets in accordance with the judgment. For the other defendant, on June 29, 2026, the Court rendered a judgment ordering the defendant to pay Baht 65.81 million, together with interest at a rate of 5% per annum from the filing date (March 31, 2025), and to reimburse the Company for court fees and legal costs.

7. CURRENT CONTRACT ASSETS

Current contract assets consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Unbilled receivables				
- Other companies	7,437	7,437	7,437	7,437
Less Allowance for expected credit losses	(3,106)	(3,106)	(3,106)	(3,106)
Net	4,331	4,331	4,331	4,331

8. SHORT-TERM LOANS TO OTHER COMPANY

Short-term loans to other company consisted of:

	Thousand Baht	
	Consolidated financial statements / Separate financial statements	
	As at June 30, 2026	As at December 31, 2025
Short-term loans	-	55,000
Less Allowance for expected credit losses	-	(5,170)
Book value - ending balance of the period	-	49,830

The movements of short-term loan to other company for the six-month period ended June 30, 2026 was summarized as follows:

	Thousand Baht
	Consolidated financial statements / Separate financial statements
Book value - beginning balance of the period	49,830
Additions	10,000
Less receipt	(65,000)
Reversal allowance for expected credit losses	5,170
Book value - ending balance of the period	-

X Bioscience Public Company Limited

On July 21, 2023, the Board of Directors' Meeting No. 12/2023 approved a non-revolving loan to X Bioscience Public Company Limited ("XBIO")), a listed company in which the Company holds 7.92% of its issued and paid-up shares, amounting to Baht 100 million. The loan is secured by common shares of XBIO's subsidiaries, has a term of six months and carries a fixed interest rate of 6% per annum. The principal and interest will be fully repaid by January 25, 2024.

During 2024 - 2025, XBIO requested extensions of the repayment period and repayment of the principal by installments. XBIO gradually made repayments, resulting in an outstanding balance of Baht 40 million as at December 31, 2025.

On January 27, 2026, XBIO fully settled the remaining principal of Baht 40 million together with accrued interest payable to the Company.

Loan during the period

According to the resolution of the Company's Executive Committee Meeting No. 3/2026 held on January 28, 2026, the Board approved the granting of a loan amounting to Baht 10 million to a company in respect of which the Company had previously conducted a feasibility study for an investment in ordinary shares in 2025, which investment was subsequently cancelled. The loan bears interest at the rate of 14.00% per annum and is repayable together with accrued interest on March 31, 2026. The loan is secured by a cheque dated March 31, 2026 amounting to Baht 10 million.

Subsequently, on March 14, 2026, the borrower submitted a request for an extension of the repayment period for the entire outstanding balance until June 2026.

Received during the period

During the period, the Company received repayments of loan principal totaling Baht 25.00 million, together with accrued interest, from a loan receivable due from a non-listed public company and a company in respect of which the Company had previously conducted a feasibility study for an investment in ordinary shares.

Allowance for expected credit losses

The Company's management determines the allowance for expected credit losses that will result from above transactions. The main consideration is the value of the security used as collateral. For the six-month period ended June 30, 2026, the Company has recognized reversal for expected credit losses in profit and loss in the amount of Baht 5.17 million.

9. INVENTORIES

Inventories consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Raw material	17,253	14,844	1,416	1,416
Supplies	117	101	-	-
Total	17,370	14,945	1,416	1,416
Less: Allowance for diminution in value of finish goods	(1,416)	(1,416)	(1,416)	(1,416)
Net	15,954	13,529	-	-

10. OTHER CURRENT ASSETS

Other current assets consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Prepaid expenses				
- Other companies	1,938	2,815	671	445
- Related companies	9,529	-	-	-
Deposit for investment in common stock	-	30,000	-	30,000
Undue vat purchase	5,901	6,773	5,273	6,396
Others	2,812	4,978	2,671	1,296
Total	20,180	44,566	8,615	38,137

Deposit for investment in common stock

On June 9, 2025, the Executive Committee meeting no. 9/2025 passed a resolution approving the company to conduct a due diligence on the investment in ordinary shares of a Thai limited company (the "Target Company") and has placed a refundable deposit with the Seller to conduct a due diligence of the target company. The seller agrees to pledge 600,000 ordinary shares of the target company with the company as collateral for this MOU. Additionally, the execution of the sale and purchase agreement shall be subject to the results of the due diligence conducted on the target company, other precedent conditions, and the approval of the investment in accordance with the company's relevant procedures.

Subsequently, following the completion of the due diligence review of the target company, the Company and the seller were unable to reach mutual agreement on the purchase consideration. Accordingly, the Company decided to discontinue the proposed investment in the target company and requested a full refund of the deposit previously paid amounting to Baht 30 million.

On January 22, 2026, the Company entered into a purchase agreement to acquire ordinary shares of a listed company from a seller who was a shareholder of a listed company and the same shareholder as the original target company mentioned above. The Company and the seller have signed an agreement to offset the payment in common shares that the Company is obligated to pay to the seller against the deposit that the seller is obligated to repay to the Company. The company will then pay the seller the excess amount of Baht 5.60 million in common shares that exceeds the offset deposit.

11. INVESTMENT IN ASSOCIATE

Investment in associate consisted of:

							Thousand Baht			
							Consolidated financial statements		Separate financial statements	
			Paid-up capital (Thousand Baht)		Ownweship interest (Percentage)		Carrying amounts based on equity method		Carry amounts based on cost method	
Company's name	Nature of business	Country of incorporation	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
SKY CC Company Limited	Fully outsourced contact centre and customer management services	Thailand	80,000	80,000	30.00	30.00	39,087	32,716	24,000	24,000
Total							39,087	32,716	24,000	24,000

The movements of investment in associate for the six-month period ended June 30, 2026 was as follows:

	Thousand Baht	
	Consolidated financial statements	Separate financial statements
Book value - beginning balance of the period	32,716	24,000
Additions	-	-
Share of profit	6,371	-
Share of other comprehensive income (expense)	-	-
Dividend	-	-
Allowance for impairment of investment	-	-
Book value - ending balance of the period	39,087	24,000

12. INVESTMENT IN SUBSIDIARIES

Investment in subsidiaries consisted of:

			Paid-up capital (Thousand Baht)		Ownweship interest (Percentage)		(Thousand Baht) Cost	
Company's name	Nature of business	Country of incorporation	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Inno Hub Company Limited (Cease operation)	Digital service innovation	Thailand	50,000	50,000	100.00	100.00	50,000	50,000
EV Click Company Limited	Shareholding in the other companies	Thailand	10,000	10,000	99.99	99.99	9,999	9,999
Happy Products and Service Company Limited	Distributing consumer products and other products	Thailand	90,000	90,000	99.99	99.99	150,000	150,000
One to One (Cambodia) Company Limited (In the process of closing down the business)	Fully outsourced contact centre and customer management services	Cambodia	19,725	19,725	100.00	100.00	19,725	19,725
Nestifly Company Limited	Peer to Peer lending platform onlion	Thailand	-	64,765	-	99.99	-	580,000
Less Loss allowance on impairment							(101,760)	(608,738)
Net							127,964	200,986

Disposal of subsidiaries

According to the resolution of the Company's Board of Directors' Meeting No. 1/2026 held on January 7, 2026, the Board approved the disposal of 999,998 ordinary shares in Nestifly Company Limited ("NTF"), representing 99.9998% of the total issued shares, to Techlead X Holding Company Limited ("Techlead X"), a subsidiary of Techlead NPN Public Company Limited ("TL") (the "Purchaser"), for a total consideration of Baht 113.50 million. On January 7, 2026, the authorized director, as empowered by the resolution of the Board of Directors' Meeting, executed the share sale and purchase agreement and on January 16, 2026, the Company entered into an assignment agreement to transfer the rights to promissory notes held by the Company and issued by NTF, together with accrued interest receivable on such promissory notes amounting to Baht 34.43 million to TL, such assignment agreement formed part of the share sale consideration, and the Company completed the transfer of NTF shares to Techlead X. As a result of the above transaction, NTF ceased to be a subsidiary of the Company effective from January 16, 2026.

As a result of the disposal of the investment, the Company lost control over Nestify Company Limited (the "subsidiary") with effect from January 16, 2026, onwards.

The assets and liabilities of the disposal subsidiary as at January 15, 2026 were as follows:

	Thousand Baht
	Consolidated financial statements
Cash and cash equivalents	255
Trade and other current receivables	664
Other current assets	3,063
Equipment (Note 14)	961
Goodwill (Note 15)	-
Intangible assets (Note 14)	68,978
Trade and other current payables	(569)
Loan and accrued interest	(34,428)
Other current liabilities	(5)
Non-current provisions for employee benefit	(1,277)
Deferred tax liabilities	(13,228)
Net asset	24,414

The Company has a gain from the sale of investment in Nestifly Company Limited (the "Subsidiary") which is shown in the profit or loss in the consolidated and separate financial statements for the six-month period ended June 30, 2026 as follows:

	Thousand Baht	
	Consolidated financial statements	Separate financial statements
The fair value of the consideration received	113,500	113,500
(Less) Promissory note receivable under the assignment agreement	(34,428)	(34,428)
(Less) Net assets / investment in the subsidiary that are derecognized	(24,414)	(73,022)
Expenses relating to the disposal investment in subsidiary	(6,050)	(6,050)
Gain from sale of investment in subsidiary	48,608	-

The Group transferred the difference arising from changes in the shareholding proportion in a subsidiary, which had previously been recognised, directly to retained earnings in the amount of Baht 40.42 million and classified the financial results directly related to this operating segment as a discontinued operation in both the consolidated financial statements.

Details of discontinued operations for the three-month and six-month period ended June 30, 2025 are presented below.

	Thousand Baht	
	Consolidated financial statements	
	For the three-month period ended June 30, 2025	For the six-month period ended June 30, 2025
Statement of comprehensive income		
Profit or loss:		
Revenues		
Revenues from services	93	212
Total revenues	93	212
Expenses		
Costs of services	1,475	3,354
Adminstrative expenses	3,149	6,659
Total expenses	4,624	10,013
Loss from operating activities	(4,531)	(9,801)
Finance income	-	-
Finance costs	-	-
Loss before income tax from discountinued operations	(4,531)	(9,801)
Tax income	19	53
Net loss for the period from discontinued operations	(4,512)	(9,748)
Other comprehensive expenses for the period, net of tax	-	(116)
Total comprehensive expenses for the period from discontinued operations	(4,512)	(9,864)
Basic loss per share:		
Basic loss per share from discontinued operations to owner of the parent (Baht/share)	(0.0040)	(0.0084)

Cash flows from discontinued operations for the period from January 1, 2025 to June 30, 2025 are as follow:

	Thousand Baht
	Consolidated financial statements
Operating activities	(9,007)
Investing activities	(3)
Financing activities	-
Net decrease in cash flows from discontinued operations	(9,010)

Liquidation of an indirect subsidiary and set-off of intercompany balances

According to the minutes of the Executive Committee Meeting of Peer For You Public Company Limited, the Company (“PEER”) No. 8/2026 held on May 29, 2026 and the minutes of the Board of Directors’ Meeting of EV Click Company Limited, the subsidiary (“EVC”), No. 3/2026 held on May 29, 2026, the respective committees approved the return of capital arising from the liquidation based on the net asset value of Peer For All Company Limited, the indirect subsidiary (“PFA”), in proportion to their respective shareholdings.

On May 31, 2026, the liquidator of PFA notified the shareholders of the distribution of assets and settlement of liabilities. EVC and Aqua Corporation Public Company Limited, non-controlling shareholder (“AQUA”), received the return of capital in the form of receivables due from PEER amounting to Baht 527 million and Baht 52 million, respectively. On the same date, PEER and EVC agreed to set off their respective intercompany balances amounting to Baht 527 million. Following the return of capital and the set-off of the intercompany balances, PEER had a remaining loan receivable due from EVC of Baht 42 million in its separate financial statements and a payable arising from the liquidation of an indirect subsidiary of Baht 52 million in the consolidated and separate financial statements.

A summary of the liquidation and set-off of intercompany balances is as follows:

	Million Baht										
	The Company (“PEER”)				Subsidiary (“EVC”)			Indirect subsidiary (“PFA”)			
	Asset	Liabilities			Assets		Liability	Asset	Liability	Equity	
	Loan (EVC)	Payable for investment acquisition (PFA)	Payable (ECV)	Other payable (AQUA and others)	Receivable (PEER)	Investment (PFA)	Loan (PEER)	Receivable for investment acquisition (PEER)	Other payable	EVC	AQUA
Intercompany balances at carrying amounts before liquidation and offsetting	569	580		-	-	527	569	580	1	527	52
Return of capital upon liquidation	-	(580)	527	53	527	(527)	-	(580)	(1)	(527)	(52)
Intercompany offsetting	(527)	-	(527)	-	(527)	-	(527)	-	-	-	-
Intercompany balances at carrying amounts after liquidation and offsetting	42	-	-	53	-	-	42	-	-	-	-

Event after the reporting period

On August 13, 2026, the Board of Directors approved the Company's use of ordinary shares of a listed company as collateral for payable arising from the liquidation of an indirect subsidiary (Note 4).

13. INVESTMENT PROPERTY

Investment property consisted of:

	Thousand Baht	
	Consolidated financial statements / Separate financial statements	
	As at June 30, 2026	As at December 31, 2025
Land	140,000	140,000
Land improvement	935	935
- At cost	(187)	(94)
- Accumulated depreciation	748	841
Total	140,748	140,841

Land amounting to Baht 140 million, the Company has not yet determined a clear purpose for future use of such land. The fair value of investment property, calculated by using the market approach method by an independent appraiser, which is Level 2 information, is valued at Baht 153.26 million.

As at As at June 30, 2026, the whole amount of investment property is pledged as collateral of long-term loans from other company (Note 19).

14. LEASHOLD BUILDING IMPROVEMENT AND EQUIPMENT, RIGHT-OF-USE ASSETS AND INTANGIBLE ASSETS

The movements of the leasehold building improvement and equipment, right-of-use assets and intangible assets for the six-month period ended June 30, 2026 were summarized as follows:

	Thousand Baht					
	Consolidated financial statements			Separate financial statements		
	Leasehold building improvement and equipment	Right-of-use assets	Intangible assets	Leasehold building improvement and equipment	Right-of-use assets	Intangible assets
At cost						
Balance as at December 31, 2025	20,845	19,977	248,057	15,939	14,510	315
Disposal of subsidiary (Note 12)	(2,217)	-	(191,101)	-	-	-
Acquisitions	508	-	-	-	-	-
Transferred in (out)	-	2,232	-	-	-	-
Disposals and retirements	(37)	-	-	(37)	-	-
Balance As at June 30, 2026	19,099	22,209	56,956	15,902	14,510	315
Accumulated depreciation and amortization						
Balance as at December 31, 2025	(8,916)	(3,579)	(6,121)	(6,665)	(3,791)	(32)
Disposal of subsidiary (Note 12)	1,256	-	2,704	-	-	-
Depreciation and amortization	(1,804)	(2,520)	(297)	(1,413)	(1,935)	(16)
Transferred in (out)	-	(2,232)	-	-	-	-
Disposals and retirements	37	-	-	37	-	-
Balance As at June 30, 2026	(9,427)	(8,331)	(3,714)	(8,041)	(5,726)	(48)
Accumulated impairment						
Balance as at December 31, 2025	-	-	(124,426)	-	-	-
Disposal of subsidiary (Note 12)	-	-	119,419	-	-	-
Increase in the period	-	-	-	-	-	-
Balance As at June 30, 2026	-	-	(5,007)	-	-	-
Net book value						
Balance as at December 31, 2025	11,929	16,398	117,510	9,274	10,719	283
Balance As at June 30, 2026	9,672	13,878	48,235	7,861	8,784	267

15. GOODWILL

The movements of goodwill for the six-month period ended June 30, 2026 was summarized as follows:

	Thousand Baht			
	Consolidated financial statements			
	Nestifly Company Limited (**"NTF"**)	Happy Products and Service Company Limited (**"HPS"**)	Prosperplus Company Limited (**"PPP"**)	Total
Cost				
Balance as at December 31, 2025	423,180	124,084	1,489	548,753
Disposal of subsidiary (Note 12)	(423,180)	-	-	(423,180)
Balance as at June 30, 2026	-	124,084	1,489	125,573
Allowance for impairment				
Balance as at December 31, 2025	(423,180)	(13,300)	(1,489)	(437,969)
Disposal of subsidiary (Note 12)	423,180	-	-	423,180
Balance as at June 30, 2026	-	(13,300)	(1,489)	(14,789)
Net book value				
Balance as at December 31, 2025	-	110,784	-	110,784
Balance as at June 30, 2026	-	110,784	-	110,784

The minutes of the Board of Directors meeting of Prosper Plus Company Limited No. 1/2026 held on January 20, 2026, the Board resolved to approve the temporary suspension of the application for a securities trading license for unit trust. This situation has resulted in an indication of impairment.

16. OTHER NON-CURRENT ASSETS

Other non-current assets consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Withholding tax expected to be recovered over than one year	23,362	23,127	22,994	22,995
Others	766	768	-	-
Total	24,128	23,895	22,994	22,995

17. TRADE AND OTHER CURRENT PAYABLES

Trade and other current payables consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Trade payables				
- Other companies	44,603	36,560	205	205
- Related company	63,247	75,413	63,247	75,413
Total trade payables	107,850	111,973	63,452	75,618
Other current payables				
Investment payable				
- Other companies	-	6,006	-	6,006
Other payables				
- Other companies	11,494	3,826	384	999
- Related company	591	4,372	554	56
Accrued expenses				
- Other companies	3,265	4,596	1,929	2,374
- Related company	29,607	11,948	29,515	11,925
Total other current payables	44,957	30,748	32,382	21,360
Total	152,807	142,721	95,834	96,978

18. OTHER CURRENT LIABILITIES

Other current liabilities consisted of:

	Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Undue output VAT payable	9,145	9,178	9,075	9,092
Deposit				
- Related company	6,769	6,769	6,769	6,769
Others				
- Other company	1,082	1,040	545	645
- Related person and company	294	2	294	296
Total	17,290	16,989	16,683	16,802

19. LONG-TERM LOAN FROM OTHER COMPANY

Loan from other company consisted of:

	Thousand Baht	
	Consolidated financial statements / Separate financial statements	
	As at June 30, 2026	As at December 31, 2025
Long-term loans from other company	32,200	36,000
Less: Deferred interest and deferred financial fee	(1,950)	(2,214)
Net	30,250	33,786
Less: Portion due within one year	(30,250)	(3,800)
Long-term loans, net	-	29,986

The movements of long-term loans from other company for the six-month period ended June 30, 2026 was as follows:

	Thousand Baht
	Consolidated financial statements / Separate financial statements
Book value at the beginning of the period	33,786
Increase	-
Deferred interest	(1,937)
Amortization of deferred interest and financial fee	2,201
Loan repayment	(3,800)
Book value at the end of the period	30,250

As at June 30, 2026, the loan from other company represents a loan from a domestic company for the Company's working capital as follows:

Interest	: MLR + 4.73% per annum. If the rate is less than 12.00% per annum, the interest rate is 12.00% per annum. Interest is paid in advance every six months.
Principal repayment schedule	: Baht 2.00 million, due by June 15, 2025.
	: Baht 3.80 million, due by June 15, 2026.
	: The remaining balance is to be paid at the end of the contract on June 15, 2027.
Collateral	: The Company's land (Note 13).

20. LEASES LIABILITIES

The movements of lease liabilities for the six-month period ended June 30, 2026 was presented below

	Thousand Baht	
	Consolidated financial statements	Separate financial statements
beginning balance of the period	16,303	10,269
Addition	-	-
Repayment	(2,200)	(1,668)
Ending balance of the period	14,103	8,601
Less: Portion due within one year	(4,631)	(3,515)
Lease liabilities - net of current portion	9,472	5,086

The following are the amounts recognized in profit or loss for the three-month and six-month periods ended June 30, 2026 and 2025.

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Depreciation of right-of-use assets	1,263	1,164	2,520	2,322
Interest expense on lease liabilities	266	328	553	673
Expense relating to short-term lease	206	289	395	576
Total	1,735	1,781	3,468	3,571

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Depreciation of right-of-use assets	967	612	1,935	1,223
Interest expense on lease liabilities	161	201	336	415
Expense relating to short-term lease	-	-	-	-
Total	1,128	813	2,271	1,638

21. OPERATING SEGMENT

Operating segment information is reported in a manner consistent with the internal reports of the Group that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance. The chief operating decision maker has been identified as Board of directors.

For management purposes, the Group is organised into business units based on its projects and have 2 reportable segments as follows:

- Outsourced contact center services
- Trading

The chief operating decision maker monitors the operating results of the business units separately for the purpose of making decisions about resource allocation and assessing performance. Segment performance is measured based on operating profit or loss and total assets and on a basis consistent with that used to measure operating profit or loss and total assets in the financial statements.

The basis of accounting for any transactions between reportable segments is consistent with that for third party transactions.

Information regarding the performance of operating segments for the six-month periods ended June 30, 2026 and 2025, were as follows:

	Thousand Baht					
	Consolidated financial statements					
	Outsourced contact center services		Trading		Total	
	2026	2025	2026	2025	2026	2025
Revenue from sales, contracts, and services	70,369	96,669	156,895	136,513	227,264	233,182
Revenue from external customers	70,369	96,669	156,895	136,513	227,264	233,182
Cost of sales, contracts, and services					(146,690)	(155,544)
Segment profit					80,574	77,638
Other revenue					7,796	4,836
Distribution costs					(94,404)	(66,251)
Administrative expense					(28,143)	(39,964)
Other gain (losses)					52,131	(96,363)
Finance income					5,955	11,184
Finance cost					(2,972)	(3,915)
Loss from impairment determined in accordance with TFRS 9					(10,403)	(38,502)
Share of profit of associate					6,371	1,287
Profit (loss) before income tax					16,905	(150,050)
Tax income					40	39
Profit (loss) for the period from continuing operation					16,945	(150,011)
Loss for the period from discontinuing operation					-	(9,748)
Profit (loss) for the period					16,945	(159,759)
Timing of revenue recognition						
At a point in time	-	-	156,895	136,513	156,895	136,513
At a point over time	70,369	96,669	-	-	70,369	96,669
	70,369	96,669	156,895	136,513	227,264	233,182

22. OTHER (GAIN) LOSSES

Other (gain) losses for the three-month and six-month periods ended June 30, 2026 and 2025 consisted of:

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Loss from impairment of goodwill	-	61,000	-	61,000
Gain on disposal of financial assets measured at fair value through profit or loss	-	(8,285)	-	(8,285)
(Gain) loss on change in fair value of financial assets measured at fair value through profit or loss	34,058	9,189	(4,440)	43,771
Gain on sold investment in subsidiaries (Note 12)	-	-	(48,608)	-
Others	981	(40)	917	(123)
Total	35,039	61,864	(52,131)	96,363

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Gain on disposal of financial assets measured at fair value through profit or loss	-	(8,285)	-	(8,285)
(Gain) loss on change in fair value of financial assets measured at fair value through profit or loss	34,058	9,189	(4,440)	43,771
Loss on impairment in investment in subsidiary (Note 12)	-	319,300	-	319,300
Others	(1)	(40)	(65)	(123)
Total	34,057	320,164	(4,505)	354,663

23. REVERSAL (LOSS) FROM IMPATRMENT DETERMINED IN ACCORDANCE WITH TFRS 9

Reversal (loss) from impairment determined in accordance with TFRS 9 for the three-month and six-month periods ended June 30, 2026 and 2025 consisted of:

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Trade receivables and contract assets	(5,602)	(22,409)	(15,573)	(35,527)
Other receivables - other company	-	(1,496)	-	(2,975)
Short-term loans to othe company	3,510	-	5,170	-
Total	(2,092)	(23,905)	(10,403)	(38,502)

	Thousand Baht			
	Separate financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Trade receivables and contract assets	(5,602)	(22,409)	(15,573)	(35,527)
Other receivables - subsidiaries	(8,250)	(11,110)	(19,224)	(22,680)
Other receivables - other company	-	(1,496)	-	(2,975)
Short-term loans to subsidiaries (Note 5.4)	(150)	217,000	(150)	217,000
Short-term loans to other company	3,510	-	5,170	-
Net	(10,492)	181,985	(29,777)	155,818

24. TAX INCOME

Major component of tax income for the three-month and six-month periods ended June 30, 2026 and 2025 consisted of:

	Thousand Baht			
	Consolidated financial statements			
	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Tax income shown in profit or loss:				
Current tax income:				
Tax income for the period	-	-	-	-
Deferred tax income:				
Changes in temporary differences relating to the original recognition and reversal	20	19	40	39
Tax income from countinued operations	20	19	40	39
Tax income from discountinued operations	-	19	-	53
Total	20	38	40	92

Income tax expenses in the interim consolidated financial information are recognised based on management's estimates using the same tax rate as the average income tax rate weighted full year expected to occur. The estimated weighted average income tax rate for the period used for the three-month and six-month periods ended June 30, 2026 is 20% per annum, compared to the estimated income tax rate used for the three-month and six-month periods ended June 30, 2025, which is 20% per annum, income tax rate was fixed.

25. EARNINGS (LOSS) PER SHARE

Basic earnings (loss) per share is calculated by dividing the profit (loss) for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period

Diluted earnings (loss) per share is computed by dividing profit (loss) for the year by the aggregate amount of the weighted average number of ordinary shares issued during the period and the weighted average number of ordinary shares which the Company may have to issue for conversion of warrants to ordinary shares.

However, for the three-month and six-months period ended June 30, 2026, the Company did not include the warrant PEER-W2 in calculating the diluted earnings (loss) per shares from warrant because the average share price during this period was lower than the exercise price.

For the three-month period ended June 30, 2026 and 2025

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Loss for the period of parent company (Thousand Baht)	(51,170)	(92,359)	(39,724)	(128,510)
Weighted average number of ordinary shares (Thousand shares)	1,054,926	1,054,926	1,054,926	1,054,926
Basic loss per share (Baht per share)	(0.0485)	(0.0876)	(0.0377)	(0.1218)
Loss attributable to shareholders of the Company from discontinued operations (Thousand Baht)	-	(4,189)	-	-
Weighted average number of ordinary shares outstanding (Thousand shares)	1,054,926	1,054,926	1,054,926	1,054,926
Basic loss per share from discontinued operations (Baht per share)	-	(0.0040)	-	-

For the six-month period ended June 30, 2026 and 2025

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Profit (loss) for the period of parent company (Thousand Baht)	16,945	(150,011)	(13,473)	(182,946)
Weighted average number of ordinary shares (Thousand shares)	1,054,926	1,054,926	1,054,926	1,054,926
Basic earning (loss) per share (Baht per share)	0.0161	(0.1422)	(0.0128)	(0.1734)
Loss attributable to shareholders of the Company from discontinued operations (Thousand Baht)	-	(8,898)	-	-
Weighted average number of ordinary shares outstanding (Thousand shares)	1,054,926	1,054,926	1,054,926	1,054,926
Basic loss per share from discontinued operations (Baht per share)	-	(0.0084)	-	-

26. COMMITMENTS AND CONTINGENT LIABILITIES

26.1 Commitments

As at June 30, 2026 and December 31, 2025, the Group had opened credit facilities as follows:

	Thousand Baht					
	Consolidated financial statements					
	As at June 30, 2026			As at December 31, 2025		
	Total	Utilized	Remained	Total	Utilized	Remained
Letters of guarantee	12,437	11,905	532	14,641	14,109	532
Credit card	600	-	600	600	-	600

	Thousand Baht					
	Separate financial statements					
	As at June 30, 2026			As at December 31, 2025		
	Total	Utilized	Remained	Total	Utilized	Remained
Letters of guarantee	12,437	11,905	532	14,641	14,109	532
Credit card	500	-	500	500	-	500

26.2 Service agreement and operating lease and service agreements commitments

As at June 30, 2026 and December 31, 2025, the Group had future minimum lease and service payments required under these operating lease and service agreements were as follows:

	Million Baht			
	Consolidated financial statements		Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Payable:				
Not later than 1 year	7.4	8.8	4.3	4.0
Later than 1 year but not later than 5 years	7.5	12.4	12.4	7.3

26.3 Contingent liabilities relating to guarantees

As at June 30, 2026 and December 31, 2025, there were bank guarantees of performance bond of approximately Baht 11.91 million and Baht 14.11 million (for the Company: Baht 11.91 million and Baht 14.11 million), respectively. issued by banks on behalf of the Company in respect of certain performance bonds as required in the normal course of business.

27. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

These interim financial statements were authorized for issue by the Company's board of directors on August 13, 2026.