

**Advanced Info Service Public Company Limited
and its Subsidiaries**

Condensed interim financial statements
for the three-month and six-month periods ended
30 June 2026
and
Independent auditor's review report



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Independent auditor's report on Review of Interim Financial Information

To the Board of Directors of Advanced Info Service Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Advanced Info Service Public Company Limited and its subsidiaries, and of Advanced Info Service Public Company Limited, respectively, as at 30 June 2026; the consolidated and separate statements of income, and comprehensive income for the three-month and six-month periods ended 30 June 2026, the consolidated and separate statements of changes in equity and cash flows for the six-month period ended 30 June 2026; and condensed notes ("interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 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 34, "Interim Financial Reporting".

(Sakda Kaothanthong)
Certified Public Accountant
Registration No. 4628

KPMG Phoomchai Audit Ltd.
Bangkok
6 August 2026

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION
AS AT JUNE 30, 2026

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED		SEPARATE	
		FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
		As at	As at	As at	As at
		June 30,	December 31,	June 30,	December 31,
		2026	2025	2026	2025
		“Unaudited”		“Unaudited”	
ASSETS					
Current assets					
Cash and cash equivalents	13	14,144,006	25,353,770	778,152	1,631,552
Specifically-designated bank deposits	2	317,299	471,020	-	-
Short-term investment		115,808	615,559	-	-
Trade and other current receivables	3, 13	18,784,825	17,916,332	728,556	331,446
Contract assets	4	2,865,959	2,936,909	-	-
Short-term loans to related parties	13	-	-	77,144,792	44,021,250
Current portion of long-term loans to a related party	13	929,625	1,104,625	-	-
Inventories		4,288,736	4,107,423	-	-
Current tax assets		297,207	42,344	28,716	38,245
Other current financial assets	14	181,957	2,000	-	-
Other current assets		137,139	154,003	2,894	993
Total current assets		42,062,561	52,703,985	78,683,110	46,023,486
Non-current assets					
Other non-current financial assets	14	3,046,365	115,215	2,335,242	61,922
Investments in subsidiaries	5	-	-	98,844,284	128,669,012
Investments in associates and joint ventures	6	15,481,271	12,962,076	13,874,657	12,147,070
Long-term loans to a related party	13	390,000	125,000	-	-
Property, plant and equipment	7	116,439,757	118,626,352	100,524	31,791
Right-of-use assets	7	75,094,485	79,897,348	246,578	159,117
Goodwill		11,744,479	11,744,479	-	-
Other intangible assets other than goodwill	7	28,290,135	27,635,601	2,803	2,836
Spectrum licenses	7	101,743,503	108,705,713	-	-
Deferred tax assets		6,106,138	6,293,157	492,577	477,649
Other non-current assets		1,388,084	1,464,281	115,066	73,402
Total non-current assets		359,724,217	367,569,222	116,011,731	141,622,799
Total assets		401,786,778	420,273,207	194,694,841	187,646,285

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2026

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED FINANCIAL STATEMENTS		SEPARATE FINANCIAL STATEMENTS	
		As at June 30, 2026 “Unaudited”	As at December 31, 2025	As at June 30, 2026 “Unaudited”	As at December 31, 2025
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current liabilities					
Short-term borrowings	8, 13	21,000,000	-	21,000,000	-
Trade and other current payables	13	41,288,958	43,563,133	3,439,143	3,095,690
Provision for revenue sharing		3,360,879	3,360,879	3,220,305	3,220,305
Unearned income		6,597,647	6,617,305	-	-
Advanced received from customers	2	421,225	609,146	-	-
Current portion of long-term liabilities	8, 13	4,999,943	20,562,009	-	7,999,055
Current portion of spectrum licenses payable	9	7,976,594	8,079,484	-	-
Current portion of lease liabilities	8, 13	13,603,603	13,371,946	141,891	129,001
Short-term borrowings from related parties	8, 13	-	-	6,585,000	6,410,000
Corporate income tax payable		5,977,786	5,443,461	-	-
Other current financial liabilities	14	4,430	26,758	-	-
Other current liabilities		528,457	543,982	-	-
Total current liabilities		105,759,522	102,178,103	34,386,339	20,854,051
Non-current liabilities					
Long-term liabilities	8, 13	123,896,378	77,989,012	106,834,002	58,452,399
Lease liabilities	8, 13	74,946,006	80,291,262	105,745	32,043
Provisions for employee benefit		4,360,401	4,316,443	385,891	434,222
Spectrum licenses payable	9	29,634,674	37,122,003	-	-
Other non-current financial liabilities	14	43,820	60,730	-	-
Unearned income of long-term network rental		6,911,898	7,306,864	-	-
Other non-current liabilities		3,854,107	3,728,428	38,849	28,388
Total non-current liabilities		243,647,284	210,814,742	107,364,487	58,947,052
Total liabilities		349,406,806	312,992,845	141,750,826	79,801,103

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2026

UNIT : THOUSAND BAHT

	CONSOLIDATED FINANCIAL STATEMENTS		SEPARATE FINANCIAL STATEMENTS	
	As at June 30, 2026 “Unaudited”	As at December 31, 2025	As at June 30, 2026 “Unaudited”	As at December 31, 2025
LIABILITIES AND SHAREHOLDERS' EQUITY (CONTINUED)				
Shareholders' equity				
Share capital				
Authorised share capital				
4,997 million ordinary shares of				
Baht 1.00 each	4,997,460	4,997,460	4,997,460	4,997,460
Issued and paid share capital				
2,974 million ordinary shares of				
Baht 1.00 each, fully paid	2,974,210	2,974,210	2,974,210	2,974,210
Share premium				
Share premium on ordinary shares	22,551,567	22,551,567	22,551,567	22,551,567
Other deficits				
Deficits arising from change in ownership interest				
in a subsidiary	(669,657)	(669,657)	-	-
Retained earnings				
Appropriated				
Legal reserve	500,000	500,000	500,000	500,000
Unappropriated	27,378,098	81,682,737	27,378,098	81,682,737
Other components of shareholders' equity	(459,860)	136,668	(459,860)	136,668
Total shareholders' equity attributable to owners				
of the Company	52,274,358	107,175,525	52,944,015	107,845,182
Non-controlling interests	105,614	104,837	-	-
Total shareholders' equity	52,379,972	107,280,362	52,944,015	107,845,182
Total liabilities and shareholders' equity	401,786,778	420,273,207	194,694,841	187,646,285

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF INCOME
FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	CONSOLIDATED		SEPARATE	
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Revenues				
Revenues from rendering of services and equipment rentals	46,515,027	46,163,733	714,244	951,605
Revenue from sale of goods	9,981,998	9,880,091	-	-
Total revenues	<u>56,497,025</u>	<u>56,043,824</u>	<u>714,244</u>	<u>951,605</u>
Costs				
Cost of rendering of services and equipment rentals	(21,947,495)	(25,018,971)	(440,801)	(446,804)
Cost of sale of goods	(9,468,564)	(9,434,299)	-	-
Total costs	<u>(31,416,059)</u>	<u>(34,453,270)</u>	<u>(440,801)</u>	<u>(446,804)</u>
Gross profit	25,080,966	21,590,554	273,443	504,801
Distribution costs and administrative expenses				
Distribution costs	(1,543,782)	(1,420,910)	-	(22)
Administrative expenses	(4,871,145)	(5,039,356)	(57,855)	(18,488)
Total distribution costs and administrative expenses	<u>(6,414,927)</u>	<u>(6,460,266)</u>	<u>(57,855)</u>	<u>(18,510)</u>
Profit from operating activities	18,666,039	15,130,288	215,588	486,291
Finance income	70,704	80,673	523,586	421,051
Other income	46,514	92,994	13,589	12,750
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	273,209	281,824	13,685,727	10,545,900
Net gain (loss) on foreign exchange rate	32,768	145,804	44,618	(157)
Net gain (loss) from fair value measurement of derivative assets	71,155	(111,986)	-	-
Finance costs	(2,016,313)	(2,005,046)	(744,042)	(473,876)
Profit before income tax	17,144,076	13,614,551	13,739,066	10,991,959
Tax expense	(3,427,283)	(2,633,298)	(23,060)	(10,074)
Profit for the periods	<u>13,716,793</u>	<u>10,981,253</u>	<u>13,716,006</u>	<u>10,981,885</u>
Profit attributable to				
Owners of the Company	13,716,006	10,981,885	13,716,006	10,981,885
Non-controlling interests	787	(632)	-	-
Profit for the periods	<u>13,716,793</u>	<u>10,981,253</u>	<u>13,716,006</u>	<u>10,981,885</u>
Earnings per share (in Baht)				
Basic earnings per share	4.61	3.69	4.61	3.69
Diluted earnings per share	4.61	3.69	4.61	3.69

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	CONSOLIDATED		SEPARATE	
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
	2026	2025	2026	2025
Profit for the periods	13,716,793	10,981,253	13,716,006	10,981,885
Other comprehensive income				
Components of other comprehensive income that				
will or may be subsequently reclassified to profit or loss				
Loss on cash flow hedges	(429,417)	(9,698)	(432,381)	-
Share of other comprehensive income (expense) of subsidiaries				
accounted for using equity method	-	-	2,371	(7,758)
Income tax relating to components of other comprehensive income				
that will or may be subsequently reclassified to profit or loss	12,379	1,940	12,972	-
Total components of other comprehensive income that				
will or may be subsequently reclassified to profit or loss	(417,038)	(7,758)	(417,038)	(7,758)
Components of other comprehensive income that				
will not be subsequently reclassified to profit or loss				
Gain on investment in equity designated				
at fair value through other comprehensive income	23,523	-	-	-
Share of other comprehensive income of subsidiaries				
accounted for using equity method	-	-	18,819	-
Income tax relating to components of other comprehensive				
income that will not be subsequently reclassified				
to profit or loss	(4,704)	-	-	-
Total components of other comprehensive income that				
will not be subsequently reclassified to profit or loss	18,819	-	18,819	-
Other comprehensive income (expense) for the periods, net of income tax	(398,219)	(7,758)	(398,219)	(7,758)
Total comprehensive income for the periods	13,318,574	10,973,495	13,317,787	10,974,127
Total comprehensive income attributable to				
Owners of the Company	13,317,787	10,974,127	13,317,787	10,974,127
Non-controlling interests	787	(632)	-	-
Total comprehensive income for the periods	13,318,574	10,973,495	13,317,787	10,974,127

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED FINANCIAL STATEMENTS		SEPARATE FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Revenues					
Revenues from rendering of services and equipment rentals	10, 13	92,430,760	91,270,299	1,428,489	1,500,055
Revenue from sale of goods	10, 13	22,263,707	21,084,372	-	-
Total revenues		<u>114,694,467</u>	<u>112,354,671</u>	<u>1,428,489</u>	<u>1,500,055</u>
Costs					
Cost of rendering of services and equipment rentals	13	(43,163,101)	(49,261,207)	(870,192)	(866,479)
Cost of sale of goods	13	(21,024,896)	(20,160,328)	-	-
Total costs		<u>(64,187,997)</u>	<u>(69,421,535)</u>	<u>(870,192)</u>	<u>(866,479)</u>
Gross profit		50,506,470	42,933,136	558,297	633,576
Distribution costs and administrative expenses					
Distribution costs	13	(3,166,514)	(2,915,522)	(2)	(28)
Administrative expenses	13	(10,457,307)	(10,099,838)	(68,541)	(27,684)
Total distribution costs and administrative expenses		<u>(13,623,821)</u>	<u>(13,015,360)</u>	<u>(68,543)</u>	<u>(27,712)</u>
Profit from operating activities		36,882,649	29,917,776	489,754	605,864
Finance income	13	163,037	199,650	870,630	910,098
Other income	13	118,071	196,203	26,510	26,741
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	5, 6	562,985	530,810	27,114,690	20,995,214
Net gain (loss) on foreign exchange rate		(121,827)	136,408	9,090	181
Net gain (loss) from fair value measurement of derivative assets		225,862	(115,770)	-	-
Finance costs	13	(3,888,215)	(4,085,642)	(1,268,019)	(955,316)
Profit before income tax		33,942,562	26,779,435	27,242,655	21,582,782
Tax expense	11	(6,729,830)	(5,214,165)	(31,144)	(17,371)
Profit for the periods		<u>27,212,732</u>	<u>21,565,270</u>	<u>27,211,511</u>	<u>21,565,411</u>
Profit attributable to					
Owners of the Company		27,211,511	21,565,411	27,211,511	21,565,411
Non-controlling interests		1,221	(141)	-	-
Profit for the periods		<u>27,212,732</u>	<u>21,565,270</u>	<u>27,211,511</u>	<u>21,565,411</u>
Earnings per share (in Baht)					
Basic earnings per share		<u>9.15</u>	<u>7.25</u>	<u>9.15</u>	<u>7.25</u>
Diluted earnings per share		<u>9.15</u>	<u>7.25</u>	<u>9.15</u>	<u>7.25</u>

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED FINANCIAL STATEMENTS		SEPARATE FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Profit for the periods		27,212,732	21,565,270	27,211,511	21,565,411
Other comprehensive income					
Components of other comprehensive income that					
will or may be subsequently reclassified to profit or loss					
Loss on cash flow hedges		(628,422)	(42,951)	(647,004)	-
Share of other comprehensive income (expense) of subsidiaries					
accounted for using equity method	5	-	-	14,866	(34,361)
Income tax relating to components of other comprehensive income					
that will or may be subsequently reclassified to profit or loss		15,694	8,590	19,410	-
Total components of other comprehensive income that					
will or may be subsequently reclassified to profit or loss		(612,728)	(34,361)	(612,728)	(34,361)
Components of other comprehensive income that					
will not be subsequently reclassified to profit or loss					
Gain on investment in equity designated					
at fair value through other comprehensive income		20,250	-	-	-
Share of other comprehensive income of subsidiaries					
accounted for using equity method	5	-	-	16,200	-
Income tax relating to components of other comprehensive					
income that will not be subsequently reclassified					
to profit or loss		(4,050)	-	-	-
Total components of other comprehensive income that					
will not be subsequently reclassified to profit or loss		16,200	-	16,200	-
Other comprehensive income (expense) for the periods, net of income tax		(596,528)	(34,361)	(596,528)	(34,361)
Total comprehensive income for the periods		26,616,204	21,530,909	26,614,983	21,531,050
Total comprehensive income attributable to					
Owners of the Company		26,614,983	21,531,050	26,614,983	21,531,050
Non-controlling interests		1,221	(141)	-	-
Total comprehensive income for the periods		26,616,204	21,530,909	26,614,983	21,531,050

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
"UNAUDITED"

UNIT : THOUSAND BAHT															
	Notes	Issued and paid share capital	Share premium	Deficits arising from change in ownership interest in subsidiaries	Retained earnings			Other components of shareholders' equity					Total shareholders' equity attributable to owners of the Company	Non-controlling interests	Total shareholders' equity
					Legal reserve	Unappropriated	Reserve for share-based payment	Gain on dilution of investment	Hedging reserves	Fair value reserves	Total other components of shareholders' equity				
Balance as at January 1, 2025		2,974,210	22,551,567	(669,657)	500,000	71,696,872	50,944	161,187	(10,170)	(32,530)	169,431	97,222,423	101,472	97,323,895	
Transactions with owners, recorded directly in shareholders' equity															
Contributions by and distributions to owners of the Company															
Dividends paid	12, 13	-	-	-	-	(17,070,673)	-	-	-	-	-	(17,070,673)	(692)	(17,071,365)	
Total contributions by and distributions to owners of the Company		-	-	-	-	(17,070,673)	-	-	-	-	-	(17,070,673)	(692)	(17,071,365)	
Changes in ownership interest in a subsidiary															
Change in ownership interest in a subsidiary	5, 6	-	-	-	-	-	-	-	-	-	-	-	500	500	
Loss of non-controlling interest with a change in control	5, 6	-	-	-	-	-	-	-	-	-	-	-	(500)	(500)	
Total changes in ownership interest in a subsidiary		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total transactions with owners, recorded directly in shareholders' equity		-	-	-	-	(17,070,673)	-	-	-	-	-	(17,070,673)	(692)	(17,071,365)	
Comprehensive income for the period															
Profit for the period		-	-	-	-	21,565,411	-	-	-	-	-	21,565,411	(141)	21,565,270	
Other comprehensive income		-	-	-	-	-	-	-	(34,361)	-	(34,361)	(34,361)	-	(34,361)	
Total comprehensive income for the period		-	-	-	-	21,565,411	-	-	(34,361)	-	(34,361)	21,531,050	(141)	21,530,909	
Balance as at June 30, 2025		2,974,210	22,551,567	(669,657)	500,000	76,191,610	50,944	161,187	(44,531)	(32,530)	135,070	101,682,800	100,639	101,783,439	

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

UNIT : THOUSAND BAHT

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
"UNAUDITED"

UNIT : THOUSAND BAHT											
	Notes	Issued and paid share capital		Retained earnings		Other components of shareholders' equity					
		Share premium	Legal reserve	Unappropriated	Reserve for share-based payment	Gain on dilution of investment	Fair value reserves	Share of other comprehensive gain (loss) of subsidiaries accounted for using equity method	Total other components of shareholders' equity	Total shareholders' equity	
Balance as at January 1, 2025		2,974,210	22,551,567	500,000	71,696,872	50,944	161,187	12,908	(55,608)	169,431	97,892,080
Transactions with owners, recorded directly in shareholders' equity											
Dividends paid	12, 13	-	-	-	(17,070,673)	-	-	-	-	-	(17,070,673)
Total transactions with owners, recorded directly in shareholders' equity		-	-	-	(17,070,673)	-	-	-	-	-	(17,070,673)
Comprehensive income for the period											
Profit for the period		-	-	-	21,565,411	-	-	-	-	-	21,565,411
Other comprehensive income		-	-	-	-	-	-	-	(34,361)	(34,361)	(34,361)
Total comprehensive income for the period		-	-	-	21,565,411	-	-	-	(34,361)	(34,361)	21,531,050
Balance as at June 30, 2025		2,974,210	22,551,567	500,000	76,191,610	50,944	161,187	12,908	(89,969)	135,070	102,352,457

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (CONTINUED)

SEPARATE FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

“UNAUDITED”

		UNIT : THOUSAND BAHT									
Notes	Issued and paid share capital	Retained earnings			Other components of shareholders' equity						Total shareholders' equity
		Share premium	Legal reserve	Unappropriated	Reserve for share-based payment	Gain on dilution of investment	Hedging reserves	Fair value reserves	Share of other comprehensive gain (loss) of subsidiaries accounted for using equity method	Total other components of shareholders' equity	
Balance as at January 1, 2026	2,974,210	22,551,567	500,000	81,682,737	50,944	161,187	-	11,938	(87,401)	136,668	107,845,182
Transactions with owners, recorded directly in shareholders' equity											
Dividends paid	-	-	-	(81,516,150)	-	-	-	-	-	-	(81,516,150)
Total transactions with owners, recorded directly in shareholders' equity	-	-	-	(81,516,150)	-	-	-	-	-	-	(81,516,150)
Comprehensive income for the period											
Profit for the period	-	-	-	27,211,511	-	-	-	-	-	-	27,211,511
Other comprehensive income	-	-	-	-	-	-	(627,594)	-	31,066	(596,528)	(596,528)
Total comprehensive income for the period	-	-	-	27,211,511	-	-	(627,594)	-	31,066	(596,528)	26,614,983
Balance as at June 30, 2026	2,974,210	22,551,567	500,000	27,378,098	50,944	161,187	(627,594)	11,938	(56,335)	(459,860)	52,944,015

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED		SEPARATE	
		FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Cash flows from operating activities					
Profit for the periods		27,212,732	21,565,270	27,211,511	21,565,411
Adjustments to reconcile profit (loss) to cash receipts (payments)					
Depreciation and amortisation	7	27,302,238	29,648,056	89,038	85,564
Finance income		(163,037)	(199,650)	(870,630)	(910,098)
Finance costs		3,888,215	4,085,642	1,268,019	955,316
Dividends received		(6,000)	-	(3,000)	-
Expected credit losses		954,268	1,000,966	-	-
Gain for obsolete, decline in value and write-off inventories		5,996	26,052	-	-
Reversal of loss on terminate contract assets		(5,357)	(7,778)	-	-
Impairment loss, loss on sale and write-off of assets	7	353,753	498,623	435	94
Net unrealised gain on foreign exchange rate and fair value measurement of derivative assets		(133,696)	(118,008)	(86)	(108)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	5, 6	(562,985)	(530,810)	(27,114,690)	(20,995,214)
(Reversal of) Employee benefit expense		121,855	106,359	(13,369)	12,916
Tax expense		6,729,830	5,214,165	31,144	17,371
Cash provided by operation before changes in operating assets and liabilities		65,697,812	61,288,887	598,372	731,252
Changes in operating assets and liabilities					
Specifically-designated bank deposits		153,721	115,219	-	-
Trade and other current receivables		(1,852,900)	(924,575)	(187,959)	(270,731)
Contract assets		76,307	(211,063)	-	-
Inventories		(187,309)	1,216,207	-	-
Other current assets		107,770	24,754	7,627	(6,943)
Other non-current assets		76,197	(6,457)	(41,664)	(18,525)
Trade and other current payables		(4,634,267)	(1,292,846)	(297,430)	(147,398)
Unearned income		(19,658)	1,069,821	-	-
Unearned income - network equipment rental		(394,966)	(394,966)	-	-
Advance received from customers		(187,921)	(113,633)	-	-
Other current liabilities		(15,524)	15,794	19,068	8,852
Other non-current liabilities		13,644	(8,923)	-	-
Cash generated from operations		58,832,906	60,778,219	98,014	296,507
Employee benefit paid		(113,556)	(71,503)	(37,780)	(21,179)
Taxes paid		(6,320,204)	(4,731,943)	(45,632)	(28,793)
Net cash provided by operating activities		52,399,146	55,974,773	14,602	246,535

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
“UNAUDITED”

UNIT : THOUSAND BAHT

	NOTES	CONSOLIDATED FINANCIAL STATEMENTS		SEPARATE FINANCIAL STATEMENTS	
		2026	2025	2026	2025
Cash flows from investing activities					
Interest received		150,424	160,156	661,480	924,438
Purchase of property, plant, equipment and other intangible assets other than goodwill		(10,619,811)	(12,170,345)	(40,054)	(1,254)
Proceed from sale of equipment		78,242	56,761	491	55
Payments for purchase of foreign investment fund	14	(637,580)	-	-	-
Payment of spectrum license	9	(8,123,250)	(8,123,250)	-	-
Net (increase) decrease in short-term investment		499,751	(581,462)	-	-
Net increase in investments in associates	6	(2,563,121)	-	(1,755,000)	-
Net (increase) decrease in short-term loans to related parties	13	-	(450,000)	(33,119,174)	8,452,750
Net increase in long-term loan to related parties	13	(90,000)	(409,250)	-	-
Proceed from sale of investment in an subsidiary	5	-	-	-	400
Proceed from capital reduction of investment in an associate	6	212,800	486,400	212,800	486,400
Proceed from redemption of other investment		2,000	-	-	-
Dividends received	5, 6	400,067	38,700	56,788,096	5,387,995
Net cash provided by (used in) investing activities		(20,690,478)	(20,992,290)	22,748,639	15,250,784
Cash flows from financing activities					
Finance costs paid		(3,201,692)	(3,578,244)	(1,087,109)	(954,604)
Lease liabilities paid	8	(7,051,738)	(8,845,024)	(80,592)	(75,440)
Net proceeds in short-term borrowings	8	21,000,000	-	21,000,000	-
Net proceeds from short-term borrowings from related parties	8, 13	-	-	175,000	280,000
Proceed from long-term debentures	8	31,384,800	-	31,384,800	-
Repayments of long-term debentures	8	(15,180,000)	-	(8,000,000)	-
Proceeds from long-term borrowings	8	14,507,415	-	14,507,415	-
Repayments of long-term borrowings	8	(2,858,333)	(7,379,048)	-	-
Net cash received (paid for purchase) of a subsidiary from non-controlling interest		(44)	400	-	-
Dividends paid		(81,516,550)	(17,071,365)	(81,516,150)	(17,070,673)
Net cash used in financing activities		(42,916,142)	(36,873,281)	(23,616,636)	(17,820,717)
Effect of exchange rate changes on balances held in foreign currencies					
		(2,290)	(2,570)	(5)	-
Net decrease in cash and cash equivalents		(11,209,764)	(1,893,368)	(853,400)	(2,323,398)
Cash and cash equivalents as at January 1,		25,353,770	22,607,069	1,631,552	3,728,525
Cash and cash equivalents as at June 30,		14,144,006	20,713,701	778,152	1,405,127
Supplemental disclosures of cash flow information					
Outstanding debts arising from investments in capital expenditures, spectrum license and lease liabilities					
		135,817,108	149,153,325	247,636	237,745

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

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
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4.	Contract assets
5.	Investments in subsidiaries
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ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language. These English language financial statements have been prepared from the Thai language financial statements and were approved and authorised for issue by the Board of Directors on August 6, 2026.

1. GENERAL INFORMATION AND BASIS OF PREPARATION OF THE INTERIM FINANCIAL STATEMENTS

As at June 30, 2026, Gulf Development Public Company Limited is a major shareholder, holding 40.44% (as at December 31, 2025: 40.44%) of the authorised share capital of the Company and is incorporated in Thailand and Singtel Strategic Investments Pte Ltd. is a shareholder, holding 24.76% (as at December 31, 2025: 24.76%) of the authorised share capital of the Company and is incorporated in Singapore.

The international business centre

On January 14, 2026, the Company was granted additionally International Business Centre in apart of the Treasury Center.

Basis of preparation of the interim financial statements

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”) in accordance with Thai Accounting Standard (TAS) No. 34 Interim Financial Reporting, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and Exchange Commission. The interim financial statements focus on new activities, events and circumstances to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Company and its subsidiaries for the year ended December 31, 2025.

In preparing these interim financial statements, judgements and estimates are made by management in applying the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods of computation and the key sources of estimation uncertainty were the same as those described in the financial statements for the year ended December 31, 2025.

2. SPECIFICALLY-DESIGNATED BANK DEPOSITS

In order to comply with the Notification of the Bank of Thailand applicable to the electronic cash card business, the subsidiaries held deposits at call with banks not less than to the subsidiaries’ outstanding balance of advance received from customers which cannot be used for other purposes apart from payments to service providers in the consolidated financial statements as at June 30, 2026 amounting to Baht 317 million (as at December 31, 2025 : Baht 471 million).

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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3. TRADE AND OTHER CURRENT RECEIVABLES

Trade and other current receivables as at June 30, 2026 and December 31, 2025 are as follows:

	Note	Consolidated financial statements		Unit: Million Baht Separate financial statements	
		As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Trade receivables					
Related parties:	13				
Trade receivables		85	246	261	76
Accrued income		114	36	-	-
		<u>199</u>	<u>282</u>	<u>261</u>	<u>76</u>
Other parties:					
Trade receivables		10,578	10,755	10	10
Accrued income		7,058	6,465	-	-
		<u>17,636</u>	<u>17,220</u>	<u>10</u>	<u>10</u>
Total trade receivables		<u>17,835</u>	<u>17,502</u>	<u>271</u>	<u>86</u>
<u>Less Allowance for expected credit losses</u>		<u>(1,987)</u>	<u>(1,938)</u>	<u>(9)</u>	<u>(9)</u>
Trade receivables - net		<u>15,848</u>	<u>15,564</u>	<u>262</u>	<u>77</u>
Other current receivables					
Prepaid expense	13	2,541	1,975	24	18
Value-added tax receivable		32	168	-	-
Others	13	364	209	443	236
Total other current receivables		<u>2,937</u>	<u>2,352</u>	<u>467</u>	<u>254</u>
Total trade and other current receivables		<u>18,785</u>	<u>17,916</u>	<u>729</u>	<u>331</u>
		Consolidated financial statements		Unit: Million Baht Separate financial statements	
		2026	2025	2026	2025
(Reversal of) expected credit loss					
for the six-month period ended June 30,		<u>880</u>	<u>1,013</u>	<u>-</u>	<u>(1)</u>

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
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Aging analysis for trade receivables are as follows:

	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Related parties				
Current - overdue 3 months	198	280	260	75
Overdue 3 - 6 months	-	1	-	-
Overdue over 12 months	1	1	1	1
	<u>199</u>	<u>282</u>	<u>261</u>	<u>76</u>
Other parties				
Current - overdue 3 months	16,853	16,338	-	-
Overdue 3 - 6 months	458	541	-	-
Overdue 6 - 12 months	127	139	-	-
Overdue over 12 months	198	202	10	10
	<u>17,636</u>	<u>17,220</u>	<u>10</u>	<u>10</u>
<u>Less</u> Allowance for expected credit losses	<u>(1,987)</u>	<u>(1,938)</u>	<u>(9)</u>	<u>(9)</u>
	<u>15,649</u>	<u>15,282</u>	<u>1</u>	<u>1</u>
Trade receivables - net	<u>15,848</u>	<u>15,564</u>	<u>262</u>	<u>77</u>

The normal credit term granted by the Group and the Company ranges from 14 days to 120 days.

4. CONTRACT ASSETS

Contract assets as at June 30, 2026 and December 31, 2025 are as follows: (Separate financial statements: Nil)

	Unit: Million Baht Consolidated financial statements	
	As at June 30, 2026	As at December 31, 2025
Current assets		
Sales of device and monthly service contract	2,927	3,008
<u>Less</u> Allowance for expected credit losses	<u>(61)</u>	<u>(71)</u>
Contract assets - net	<u>2,866</u>	<u>2,937</u>

	Unit: Million Baht Consolidated financial statements	
	2026	2025
Reversal of loss on termination of contract assets for the six-month period ended June 30,	<u>(43)</u>	<u>(78)</u>

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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5. INVESTMENTS IN SUBSIDIARIES

Movements in investments in subsidiaries for the six-month period ended June 30, are as follows:

	Unit: Million Baht	
	Separate	
	financial statements	
	2026	2025
Subsidiaries		
Balance as at January 1,	128,669	93,577
Dividends received during the period	(56,445)	(5,388)
Disposal of investment in a subsidiary	-	(1)
Share of profit of subsidiaries accounted for using equity method	26,589	20,479
Share of other comprehensive gain (loss) of subsidiaries accounted for using equity method	31	(34)
As at June 30,	98,844	108,633

6. INVESTMENTS IN ASSOCIATES AND JOINT VENTURES

Movements in investments in associates in the consolidated financial statements and separate financial statements for the six-month period ended June 30, are as follows:

	Unit: Million Baht	
	Consolidated	
	financial statements	
	2026	2025
As at January 1,	12,534	12,136
Share of profit of associates accounted for using equity method	519	492
Dividend received	(358)	(9)
Capital addition of investment in an associate	2,563	-
Capital reduction of investment in an associate	(213)	(486)
As at June 30,	15,045	12,133

	Unit: Million Baht	
	Separate	
	financial statements	
	2026	2025
As at January 1,	12,045	11,708
Share of profit of associate accounted for using equity method	526	516
Dividend received	(340)	-
Capital addition of investment in an associate	1,755	-
Capital reduction of investment in an associate	(213)	(486)
As at June 30,	13,773	11,738

During the six-month period ended June 30, 2026, the Company received a capital reduction from 3BBIF, amounting to Baht 213 million. As at June 30, 2026, the Company held 19% of 3BBIF's units.

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
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GSA Holdings Company Limited (“GSAHLD”)

On December 18, 2024, GSAHLD issued 15,750,000 additional ordinary shares with a par value of Baht 100 each, totaling Baht 1,575 million which have been partial paid up at Baht 44.03 per share. The Company invested in 3,937,500 of GSAHLD’s ordinary shares, which have been partial paid up at Baht 44.03 per share, totaling Baht 174 million on December 18, 2024, and made the remaining paid-up at Baht 55.97 per share, totaling Baht 220.38 million on February 27, 2026.

On September 25, 2025, GSAHLD issued 39,610,000 additional ordinary shares with a par value of Baht 100 per share, with a paid-up amount of Baht 30.20 per share. The Company invested in 9,902,500 GSAHLD’s ordinary shares, which have been partial paid up at Baht 30.20 per share, totaling Baht 299.06 million on September 25, 2025, and made the additional paid-up at Baht 1.39 per share, totaling Baht 13.76 million on February 27, 2026.

GSA Data Center 03 Company Limited (“GSA03”)

On January 6, 2026, GSA Data Center 03 Company Limited (“GSA03”) issued 10,000 ordinary shares with a par value of Baht 100 each, totaling Baht 1,000,000 which have been partial paid up at Baht 25 per share. AIS DC Venture Company Limited (“AISDC”) invested in 3,000 of GSA03’s shares, totaling Baht 75,000.

On January 21, 2026, GSA03 issued 76,520,000 additional ordinary shares with a par value of Baht 100 each, totaling Baht 7,652 million which have been partial paid up at Baht 25 per share. AISDC, invested in 22,956,000 of GSA03’s additional shares, totaling Baht 574 million. AISDC will hold 30% of GSA03’s shares.

On March 27, 2026 GSA03 registered the change of its Company name with the Ministry of Commerce to Gulf Edge Data Center 01 Company Limited (“GEDC01”)

Thai Trinity Holding Company Limited (“TTYH”)

On February 26, 2026, TTYH issued 450 million additional ordinary shares with a par value of Baht 10 each, totaling Baht 4,500 million. The Company invested in 175.50 million shares of TTYH’s ordinary shares, The Company made a full payment of Baht 10 per share, totaling Baht 1,755 million on 39% of TTYH’s share.

On May 14, 2026, Clicx Bank Public Company Limited, a subsidiary of TTYH, received approval from the Minister of Finance to operate a commercial banking business (Virtual Bank) and regulated payment services businesses. Clicx Bank officially commenced operations on June 19, 2026.

Movements in investments in joint ventures in the consolidated financial statements and separate financial statements for the six-month period ended June 30, are as follows:

	Unit: Million Baht	
	Consolidated	
	financial statements	
	2026	2025
As at January 1,	428	276
Dividend received	(36)	(30)
Share of profit of joint ventures accounted for using equity method	44	39
Transfer of investment in subsidiary to joint venture	-	1
As at June 30,	436	286

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
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“UNAUDITED”

	Unit: Million Baht Separate financial statements	
	2026	2025
As at January 1,	102	-
Transfer of investment in subsidiary to joint venture	-	1
As at June 30,	102	1

7. CAPITAL EXPENDITURES

Movements in capital expenditures for the six-month period ended June 30, are as follows:

As at June 30, 2026

	Unit: Million Baht Consolidated financial statements		
	Balance as at January 1, 2026	Increase	Decrease
			Balance as at June 30, 2026
Cost:			
Property, plant and equipment	343,962	9,499	(10,310)
Right-of-use assets	122,596	2,066	(1,273)
Other intangible assets other than goodwill	51,143	3,009	(5)
Spectrum licenses	214,197	-	-
Total	731,898	14,574	(11,588)
			734,884
Accumulated depreciation and amortization:			
Plant and equipment	(218,164)	(11,247)	9,101
Right-of-use assets	(42,699)	(6,741)	1,145
Other intangible assets other than goodwill	(23,362)	(2,352)	2
Spectrum licenses	(105,491)	(6,962)	-
Total	(389,716)	(27,302)	10,248
			(406,770)
Allowance for impairment:			
Plant and equipment	(7,172)	(334)	1,105
Other intangible assets other than goodwill	(145)	-	-
Total	(7,317)	(334)	1,105
			(6,546)
Net book value:			
Property, plant and equipment	118,626		116,440
Right-of-use assets	79,897		75,094
Other intangible assets other than goodwill	27,636		28,290
Spectrum licenses	108,706		101,744
Total	334,865		321,568

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2026
“UNAUDITED”

As at June 30, 2025

	Consolidated financial statements			Unit: Million Baht
	Balance as at January 1, 2025	Increase	Decrease	Balance as at June 30, 2025
Cost:				
Property, plant and equipment	345,149	6,190	(5,550)	345,789
Right-of-use assets	142,447	2,760	(2,245)	142,962
Other intangible assets other than goodwill	44,103	2,960	(106)	46,957
Spectrum licenses	200,063	-	-	200,063
Total	731,762	11,910	(7,901)	735,771
Accumulated depreciation and amortization:				
Plant and equipment	(210,247)	(12,519)	5,267	(217,499)
Right-of-use assets	(51,736)	(8,534)	2,131	(58,139)
Other intangible assets other than goodwill	(19,135)	(2,099)	101	(21,133)
Spectrum licenses	(92,006)	(6,496)	-	(98,502)
Total	(373,124)	(29,648)	7,499	(395,273)
Allowance for impairment:				
Plant and equipment	(7,903)	(1,061)	1,082	(7,882)
Other intangible assets other than goodwill	(138)	-	22	(116)
Total	(8,041)	(1,061)	1,104	(7,998)
Net book value:				
Property, plant and equipment	126,999			120,408
Right-of-use assets	90,711			84,823
Other intangible assets other than goodwill	24,830			25,708
Spectrum licenses	108,057			101,561
Total	350,597			332,500
Depreciation and amortisation				
for the six-month period ended June 30,				
2026			Million Baht	27,302
2025			Million Baht	29,648

ADVANCED INFO SERVICE PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
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As at June 30, 2026

Unit: Million Baht

	Balance as at January 1, 2026	Separate financial statements Increase	Decrease	Balance as at June 30, 2026
Cost:				
Property, plant and equipment	1,008	79	(14)	1,073
Right-of-use assets	399	172	(28)	543
Other intangible assets other than goodwill	324	-	-	324
Total	<u>1,731</u>	<u>251</u>	<u>(42)</u>	<u>1,940</u>
Accumulated depreciation and amortization:				
Plant and equipment	(976)	(9)	13	(972)
Right-of-use assets	(240)	(80)	24	(296)
Other intangible assets other than goodwill	(321)	-	-	(321)
Total	<u>(1,537)</u>	<u>(89)</u>	<u>37</u>	<u>(1,589)</u>
Net book value:				
Property, plant and equipment	32			101
Right-of-use assets	159			247
Other intangible assets other than goodwill	3			3
Total	<u>194</u>			<u>351</u>

As at June 30, 2025

Unit: Million Baht

	Balance as at January 1, 2025	Separate financial statements Increase	Decrease	Balance as at June 30, 2025
Cost:				
Property, plant and equipment	1,020	1	(2)	1,019
Right-of-use assets	452	13	(9)	456
Other intangible assets other than goodwill	324	-	-	324
Total	<u>1,796</u>	<u>14</u>	<u>(11)</u>	<u>1,799</u>
Accumulated depreciation and amortization:				
Plant and equipment	(972)	(10)	2	(980)
Right-of-use assets	(153)	(76)	9	(220)
Other intangible assets other than goodwill	(321)	-	-	(321)
Total	<u>(1,446)</u>	<u>(86)</u>	<u>11</u>	<u>(1,521)</u>
Net book value:				
Property, plant and equipment	48			39
Right-of-use assets	299			236
Other intangible assets other than goodwill	3			3
Total	<u>350</u>			<u>278</u>

**Depreciation and amortisation for the six-month
period ended June 30,**

2026	Million Baht	<u>89</u>
2025	Million Baht	<u>86</u>

The costs of spectrum licenses are initially recognised at cash equivalent price based on the present value of their acquisition cost.

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8. INTEREST-BEARING LIABILITIES

Interest-bearing liabilities as at June 30, 2026 and December 31, 2025 are as follows:

	Note	Consolidated		Unit: Million Baht	
		financial statements		Separate	
		As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Current					
Short-term borrowings	13	21,000	-	21,000	-
Current portion of long-term liabilities					
- Current portion of long-term borrowings - net	13	5,000	5,384	-	-
- Current portion of long-term debentures - net		-	15,178	-	7,999
Total current portion of long-term liabilities		5,000	20,562	-	7,999
Current portion of lease liabilities - net	13	13,604	13,372	142	129
Short-term borrowings from related parties	13	-	-	6,585	6,410
Total current		39,604	33,934	27,727	14,538
Non-current					
Long-term liabilities					
- Long-term borrowings - net	13	23,065	10,539	15,001	-
- Long-term debentures - net		100,831	67,450	91,833	58,452
Total long-term liabilities		123,896	77,989	106,834	58,452
Lease liabilities - net	13	74,946	80,291	106	32
Total non-current		198,842	158,280	106,940	58,484
Total		238,446	192,214	134,667	73,022

Under the terms and conditions of the long-term borrowings and debentures, the Group and the Company have to comply with certain restrictions.

As at June 30, 2026, the Group had no undrawn long-term borrowing credit facilities.

The carrying amounts (gross of issue costs) and fair values of long-term debentures as at June 30, 2026 and December 31, 2025 are as follows:

	Unit: Million Baht			
	Consolidated financial statements			
	Carrying amount		Fair values*	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Long-term debentures	100,936	82,680	102,468	85,604

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	Unit: Million Baht			
	Separate financial statements			
	Carrying amount		Fair values*	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Long-term debentures	91,936	66,500	93,211	69,067

* Fair values for traded debentures have been determined based on quoted selling prices from The Thai Bond Market Association and the secondary market of foreign bond that is quoted in an active market at the close of the business at the end of the reporting period.

Long-term debenture issuance

On March 4, 2026, the Company issued debentures USD 1,000 million equivalent to Baht 31,385 million, consisting of debentures with maturities of 5 years and 10 years, bearing fixed interest rates of 4.26% and 4.89% per annum, respectively.

Long-term borrowing

On April 10, 2026, the Company have long-term borrowing USD 450 million equivalent to Baht 14,507 million, consisting of long-term borrowing with maturities of 3 years, bearing SOFR Plus interest rates per annum.

Short-term borrowing

On April 28, 2026, the Company have short-term borrowing, amounting to Baht 21,000 million, consisting of short-term borrowing with a maturity of 1 year, bearing THOR Plus interest rates per annum.

Movements of interest-bearing liabilities for the six-month period ended June 30, are as follows:

	Unit: Million Baht				
	Consolidated financial statements				
	Short-term borrowings	Long-term borrowings	Long-term debentures	Lease liabilities	Total
As at January 1, 2026	-	15,923	82,628	93,663	192,214
Cash flows items:					
Addition	25,000	14,507	31,385	-	70,892
Repayments	(4,000)	(2,858)	(15,180)	(7,052)	(29,090)
Transaction cost	-	(49)	(64)	-	(113)
Total cash flows items	21,000	11,600	16,141	(7,052)	41,689
Non-cash changes items:					
Addition	-	-	-	2,066	2,066
Termination	-	-	-	(128)	(128)
Amortisation as expenses	-	4	10	-	14
Unrealized loss on foreign exchange rate	-	538	2,052	1	2,591
Total non-cash changes items	-	542	2,062	1,939	4,543
As at June 30, 2026	21,000	28,065	100,831	88,550	238,446

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	Unit: Million Baht				
	Consolidated financial statements				
	Short-term borrowings	Long-term borrowings	Long-term debentures	Lease liabilities	Total
As at January 1, 2025	12,000	29,190	67,631	104,809	213,630
Cash flows items:					
Repayments	-	(7,379)	-	(8,845)	(16,224)
Transaction cost	(4)	-	-	-	(4)
Total cash flows items	<u>(4)</u>	<u>(7,379)</u>	<u>-</u>	<u>(8,845)</u>	<u>(16,228)</u>
Non-cash changes items:					
Addition	-	-	-	2,760	2,760
Termination	-	-	-	(105)	(105)
Amortisation as expenses	4	3	6	-	13
Unrealized loss on foreign exchange rate	-	-	-	1	1
Total non-cash changes items	<u>4</u>	<u>3</u>	<u>6</u>	<u>2,656</u>	<u>2,669</u>
As at June 30, 2025	<u>12,000</u>	<u>21,814</u>	<u>67,637</u>	<u>98,620</u>	<u>200,071</u>

	Unit: Million Baht					
	Separate financial statements					
	Short-term borrowings	Short-term borrowings from related parties	Long-term borrowings	Long-term debentures	Lease liabilities	Total
As at January 1, 2026	-	6,410	-	66,451	161	73,022
Cash flows items:						
Addition	21,000	985	14,507	31,385	-	67,877
Repayments	-	(810)	-	(8,000)	(81)	(8,891)
Transaction cost	-	-	(49)	(65)	-	(114)
Total cash flows items	21,000	175	14,458	23,320	(81)	58,872
Non-cash changes items:						
Addition	-	-	-	-	172	172
Terminate	-	-	-	-	(4)	(4)
Amortisation as expenses	-	-	4	10	-	14
Unrealized loss on foreign exchange rate	-	-	539	2,052	-	2,591
Total non-cash changes items	-	-	543	2,062	168	2,773
As at June 30, 2026	21,000	6,585	15,001	91,833	248	134,667

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	Unit: Million Baht			
	Separate financial statements			
	Short-term borrowings	Short-term borrowings from related parties	Long-term debentures	Lease liabilities
As at January 1, 2025	12,000	8,050	51,456	301
Cash flows items:				
Addition	-	3,680	-	-
Repayments	-	(3,400)	-	(76)
Transaction cost	(4)	-	-	-
Total cash flows items	(4)	280	-	(76)
Non-cash changes items:				
Addition	-	-	-	13
Amortisation as expenses	4	-	5	-
Total non-cash changes items	4	-	5	13
As at June 30, 2025	12,000	8,330	51,461	238

9. SPECTRUM LICENSES PAYABLE

Movements in spectrum licenses payable in the consolidated financial statements for the six-month period ended June 30, are as follows: (Separate financial statements: Nil)

	Unit: Million Baht	
	Consolidated financial statements	
	2026	2025
As at January 1,	45,201	52,964
Payments	(8,123)	(8,123)
Amortisation of deferred interest expense	533	628
As at June 30,	37,611	45,469

10. SEGMENT FINANCIAL INFORMATION AND DISAGGREGATION OF REVENUE

The Group comprises the following operating segments:

Segment 1	Mobile phone services
Segment 2	Mobile phone and equipment sales
Segment 3	Datanet and broadband services

Information about reportable segments

Performance for the six-month period ended June 30, is as follows :

	Unit: Million Baht							
	Mobile phone services		Mobile phone and equipment sales		Datanet and broadband services		Total reportable segments	
	2026	2025	2026	2025	2026	2025	2026	2025
External revenue	71,851	71,652	22,151	20,983	20,692	19,720	114,694	112,355
Segment profit before income tax expense	27,723	21,770	884	833	5,336	4,177	33,943	26,780

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Reportable assets as at June 30, 2026 and December 31, 2025, are as follows:

	Unit: Million Baht							
	Mobile phone services		Mobile phone and equipment sales		Datanet and broadband services		Total reportable segments	
	As at	As at	As at	As at	As at	As at	As at	As at
	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025	June 30, 2026	December 31, 2025
Segment assets	289,598	302,277	8,184	8,080	104,005	109,916	401,787	420,273

Revenue

Disaggregation of revenue

The Group recognises revenue from the sale of goods and rendering of services to customers at a point in time and over time by type of goods or main services. The disclosure of segment financial information and disaggregation of revenue for the six-month period ended June 30, are as follows:

		Unit: Million Baht	
		2026	2025
Timing of revenue recognition			
Point in time			
Segment 2	- Mobile phone and equipment sales	22,151	20,983
Segment 3	- Datanet and broadband services	113	102
		<u>22,264</u>	<u>21,085</u>
Over time			
Segment 1	- Mobile phone services	71,851	71,652
Segment 3	- Datanet and broadband services	20,579	19,618
		<u>92,430</u>	<u>91,270</u>
Total		<u>114,694</u>	<u>112,355</u>

11. TAX EXPENSE

Tax expense is recognised based on management's best estimate of the weighted average annual income tax rate expected for the full financial year applied to the pre-tax income of the interim period.

The effective tax rates in respect of operations for the six-month period ended June 30, 2026 for the Group and the Company were 19.83% and 0.11%, respectively (for the six-month period ended June 30, 2025: the effective tax rates of the Group and the Company were 19.47% and 0.08%, respectively).

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12. DIVIDENDS

At the Annual General Meeting of the Shareholders of the Company held on March 24, 2025, the shareholders approved the appropriation of dividend of Baht 10.61 per share. The Company paid an interim dividend at the rate of Baht 4.87 per share on September 3, 2024, therefore the remaining dividend to be paid was Baht 5.74 per share, amounting to Baht 17,071 million. The dividend was paid to shareholders on April 10, 2025.

On August 6, 2025, the Board of Directors approved the declaration of an interim dividend of Baht 6.89 per share, amounting to Baht 20,490 million. The interim dividend was paid to the shareholders on September 3, 2025

At the Annual General Meeting of Shareholders of the Company held on April 7, 2026, the shareholders approved the following dividend payments:

- (a) Final dividend for the year ended 31 December 2025 at the rate of Baht 15.30 per share. The Company has already paid an interim dividend of 6.89 Baht per share on 3 September 2025; and
- (b) Special dividend at the rate of Baht 19 per share.

The dividend was paid to shareholders on April 30, 2026, amounting to Baht 81,516 million.

13. RELATED PARTIES

Significant transactions with related parties for the six-month period ended June 30, are as follows:

	Consolidated		Unit: Million Baht	
	financial statements		Separate	
	2026	2025	2026	2025
Revenue from sale, rendering of service and equipment rentals				
Subsidiaries	-	-	1,428	1,499
Gulf Group	38	29	-	-
Singtel Group	121	82	-	-
Joint ventures	1	1	-	-
Associates	235	243	-	1
Other related parties	169	373	-	-
Total	564	728	1,428	1,500
Dividend received from				
Subsidiary	-	-	56,445	5,388
Joint venture	36	30	-	-
Associates	358	9	340	-
Total	394	39	56,785	5,388
Finance income				
Subsidiaries	-	-	861	886
Associates	32	28	-	-
Other related parties	58	32	-	-
Total	90	60	861	886

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	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	2026	2025	2026	2025
Other income				
Subsidiaries	-	-	23	22
Joint ventures	6	5	-	-
Total	<u>6</u>	<u>5</u>	<u>23</u>	<u>22</u>
Rental and other service expenses				
Subsidiaries	-	-	54	49
Gulf Group	46	34	13	7
Singtel Group	75	181	-	-
Joint ventures	657	41	-	-
Associates	2,248	2,231	-	-
Other related parties	23	1	-	-
Total	<u>3,049</u>	<u>2,488</u>	<u>67</u>	<u>56</u>
Management benefit expenses				
Short-term employee benefit	121	116	121	116
Long-term employee benefit	2	-	2	-
Total	<u>123</u>	<u>116</u>	<u>123</u>	<u>116</u>
Purchase of property and other assets				
Gulf Group	6	12	-	-
Associates	11	-	-	-
Total	<u>17</u>	<u>12</u>	<u>-</u>	<u>-</u>
Finance costs				
Subsidiaries	-	-	18	42
Associates	1,400	1,480	-	-
Other related parties	249	260	111	49
Total	<u>1,649</u>	<u>1,740</u>	<u>129</u>	<u>91</u>
Dividend paid to				
INTOUCH (discontinued operation in 2025)	-	6,904	-	6,904
Gulf	32,967	-	32,967	-
Singtel	20,187	3,980	20,187	3,980
Total	<u>53,154</u>	<u>10,884</u>	<u>53,154</u>	<u>10,884</u>

Balances with related parties as at June 30, 2026 and December 31, 2025 are as follows:

	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Cash and cash equivalents				
Bank deposit				
Other related parties	<u>5,874</u>	<u>9,761</u>	<u>1</u>	<u>1</u>

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	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Trade and other current receivables				
Trade receivables				
Subsidiaries	-	-	261	75
Gulf Group	8	6	-	-
Singtel Group	45	32	-	1
Associates	1	199	-	-
Other related parties	31	9	-	-
Total	85	246	261	76
Accrued income				
Gulf Group	12	12	-	-
Singtel Group	2	2	-	-
Associates	81	-	-	-
Other related parties	19	22	-	-
Total	114	36	-	-
Total trade receivables	199	282	261	76
Other current receivables				
Subsidiaries	-	-	443	234
Joint ventures	65	68	-	-
Associates	73	21	-	-
Total other current receivables	138	89	443	234
Total trade and other current receivables	337	371	704	310
Short-term loans to related parties				
Subsidiaries	-	-	77,145	44,021

As at June 30, 2026 the Company has short-term loans to related parties representing promissory notes at call, comprising Thai Baht-denominated loans amounting to Baht 76,482 million, bearing interest at the average rate of 2.65 % per annum (as at December 31, 2025: interest at the average rate of 2.79% per annum) and United States Dollar-denominated loans amounting to USD 20 million, or the equivalent of Baht 658 million, bearing interest at SOFR plus an applicable margin per annum (as at December 31, 2025: Nil).

Movements of short-term loans to related parties for the six-month period ended June 30, are as follows:

	Unit: Million Baht Consolidated financial statements	
	2026	2025
Short-term loans to related parties		
As at January 1,	-	-
Increase	-	450
As at June 30,	-	450

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	Unit: Million Baht Separate financial statements	
	2026	2025
Short-term loans to related parties		
As at January 1,	44,021	65,148
Increase	47,239	859
Decrease	(14,120)	(9,312)
Unrealised gain on exchange rate	5	-
As at June 30,	77,145	56,695

	Unit: Million Baht Consolidated financial statements	
	As at June 30, 2026	As at December 31, 2025
Current portion of long-term loan to related parties		
Associate	930	1,105
Long-term loans to related parties		
Associates	390	125
Total	1,320	1,230

As at June 30, 2026 the Group has long-term loans to related parties representing credit facility agreement, bearing interest at the average rate of 5.00% per annum (as at December 31, 2025: interest at the average rate of 5.00% per annum). The loan will be repayable within November 2026. The loans are unsecured.

Movements of long-term loans to related parties for the six-month period ended June 30, are as follows:

	Unit: Million Baht Consolidated financial statements	
	2026	2025
Long-term loans to related parties		
As at January 1,	1,230	670
Increase	265	410
Decrease	(175)	-
As at June 30,	1,320	1,080

	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	As at June 30, 2026	As at December 31, 2025	As at June 30, 2026	As at December 31, 2025
Trade and other current payables				
Trade payables				
Subsidiaries	-	-	9	10
Gulf Group	12	6	2	-
Singtel Group	1	-	-	-
Joint ventures	8	2	-	-
Associates	8	4	-	-
Other related parties	-	1	-	-
Total trade payables	29	13	11	10

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	Consolidated financial statements		Unit: Million Baht 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 payables				
Accrued expenses				
Subsidiaries	-	-	16	21
Gulf Group	3	4	-	-
Singtel Group	278	266	-	-
Joint ventures	332	116	-	-
Associates	2	1	-	-
Other related parties	250	106	178	-
Total other current payables	865	493	194	21
Total trade and other current payables	894	506	205	31
Lease liabilities				
Gulf Group	9	1	-	-
Associates	68,052	70,375	-	-
Other related parties	10	16	-	-
Total lease liabilities	68,071	70,392	-	-
Short-term borrowings from related parties				
Subsidiaries	-	-	6,585	6,410
Other related parties	11,000	-	11,000	-
Total	11,000	-	17,585	6,410

As at June 30, 2026, short-term borrowings from related parties of the Group and the Company represented promissory notes at call, bearing interest at the average rate of 1.29% and 1.01% per annum, respectively, and are unsecured (as at December 31, 2025: the Company had an average interest rate of 0.76% per annum and are unsecured).

Movements of short-term borrowings from related parties for the six-month period ended June 30, are as follows:

	Consolidated financial statements		Unit: Million Baht Separate financial statements	
	2026	2025	2026	2025
Short-term borrowings from related parties				
As at January 1,	-	4,000	6,410	12,050
Increase	15,000	-	11,985	3,680
Decrease	(4,000)	-	(810)	(3,400)
As at June 30,	11,000	4,000	17,585	12,330

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Unit: Million Baht		
Consolidated		
financial statements		
	As at June 30, 2026	As at December 31, 2025
Current portion of long-term borrowings from related party		
Other related party	3,800	3,750
Long-term borrowings from related party - net		
Other related party	6,075	8,000
Total	9,875	11,750

As at June 30, 2026 and December 31, 2025, the Group has long-term borrowings from related party follows :

			Unit: Million Baht	
			Consolidated	
			financial statements	
Interest rate (per annum)	Term of interest payment	Principal payment term	June 30, 2026	December 31, 2025
THOR plus margin	Semi-annual	14 installments from 2022 to 2028	9,375	11,250
THOR plus margin	Quarterly	20 equal installments from 2026 to 2031	500	500
Total loans			9,875	11,750

Movements of long-term borrowings from related party for the six-month period ended June 30, are as follows:

Unit: Million Baht		
Consolidated		
financial statements		
	2026	2025
Long-term borrowings from related party		
As at January 1,	11,750	13,250
Decrease	(1,875)	(750)
As at June 30,	9,875	12,500

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14. FINANCIAL INSTRUMENTS

Classification of financial assets and liabilities as at June 30, 2026 and December 31, 2025 in the consolidated financial statements are as follow:

	Unit: Million Baht	
	Consolidated	
	financial statements	
	As at	As at
	June 30,	December 31,
	2026	2025
Current asset		
Other current financial asset		
Investment in debt instrument	-	2
Forward contracts	182	-
Total current asset	<u>182</u>	<u>2</u>
Non-current assets		
Other non-current financial assets		
Investment in equity securities measured at fair value through other comprehensive income	773	115
Cross currency swap	2,273	-
Total non-current assets	<u>3,046</u>	<u>115</u>
Total assets	<u>3,228</u>	<u>117</u>
Current liabilities		
Other current financial liabilities		
Forward contracts	(4)	(27)
Total current liabilities	<u>(4)</u>	<u>(27)</u>
Non-current liability		
Other non-current financial liability		
Interest rate swap	(44)	(61)
Total non-current liability	<u>(44)</u>	<u>(61)</u>
Total liabilities	<u>(48)</u>	<u>(88)</u>
Total	<u>3,180</u>	<u>29</u>

	Unit: Million Baht	
	Separate	
	financial statements	
	As at	As at
	June 30,	December 31,
	2026	2025
Non-current asset		
Other non-current financial asset		
Investment in equity securities measured at fair value through other comprehensive income	62	62
Cross currency swap	2,273	-
Total non-current asset	<u>2,335</u>	<u>62</u>
Total asset	<u>2,335</u>	<u>62</u>

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Fair values of financial assets and liabilities

Financial assets and liabilities measured at fair value in the consolidated and separate financial statements as at June 30, 2026 and December 31, 2025, are as follows:

	Carrying amount	Unit: Million Baht Consolidated financial statements Fair value			
		Level 1	Level 2	Level 3	Total
June 30, 2026					
Current assets					
Other current financial assets					
Forward contracts	182	-	182	-	182
Total Other current financial assets	182				
Non-current assets					
Other non-current financial liabilities					
Investment in equity securities measured at fair value through other comprehensive income	773	-	671	102	773
Cross currency swap	2,273	-	2,273	-	2,273
Total Other non-current financial assets	3,046				
Current liabilities					
Other current financial liabilities					
Forward contracts	(4)	-	(4)	-	(4)
Total Other current financial liabilities	(4)				
Non-current liabilities					
Other non-current financial liabilities					
Interest rate swap	(44)	-	-	(44)	(44)
Total Other non-current financial liabilities	(44)				
Long-term liabilities					
Debentures*	(100,936)	-	(102,468)	-	(102,468)
Total Long-term liabilities	(100,936)				

	Carrying amount	Unit: Million Baht Consolidated financial statements Fair value			
		Level 1	Level 2	Level 3	Total
December 31, 2025					
Current assets					
Other current financial assets					
Investment in debt instrument	2	-	2	-	2
Total Other current financial assets	2				
Non-current assets					
Other non-current financial liabilities					
Investment in equity securities measured at fair value through other comprehensive income	115	-	13	102	115
Total Other non-current financial assets	115				

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	Carrying amount	Unit: Million Baht			
		Consolidated financial statements			
		Fair value			
		Level 1	Level 2	Level 3	Total
December 31, 2025					
Current liabilities					
Other current financial liabilities					
Forward contracts	(27)	-	(27)	-	(27)
Total Other current financial liabilities	<u>(27)</u>				
Current portion of long-term liabilities					
Debentures*	(15,180)	-	(15,257)	-	(15,257)
Total Current portion of long-term liabilities	<u>(15,180)</u>				
Non-current liabilities					
Other non-current financial liabilities					
Interest rate swap	(61)	-	-	(61)	(61)
Total Other non-current financial liabilities	<u>(61)</u>				
Long-term liabilities					
Debentures*	(67,500)	-	(70,347)	-	(70,347)
Total Long-term liabilities	<u>(67,500)</u>				

	Carrying amount	Unit: Million Baht			
		Separate financial statements			
		Fair value			
		Level 1	Level 2	Level 3	Total
June 30, 2026					
Non-current assets					
Other non-current financial liabilities					
Investment in equity securities measured at fair value through other comprehensive income	62	-	-	62	62
Cross currency swap	2,273	-	2,273	-	2,273
Total Other non-current financial assets	<u>2,335</u>				
Non-current liabilities					
Long-term liabilities					
Debentures*	(91,936)	-	(93,211)	-	(93,211)
Total Long-term liabilities	<u>(91,936)</u>				

	Carrying amount	Unit: Million Baht			
		Separate financial statements			
		Fair value			
		Level 1	Level 2	Level 3	Total
December 31, 2025					
Non-current assets					
Other non-current financial liabilities					
Investment in equity securities measured at fair value through other comprehensive income	62	-	-	62	62
Total Other non-current financial assets	<u>62</u>				
Current liabilities					
Current portion of long-term liabilities					
Debentures*	(8,000)	-	(8,037)	-	(8,037)
Total Current portion of long-term liabilities	<u>(8,000)</u>				

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	Carrying amount	Unit: Million Baht			
		Separate financial statements			
		Fair value			
		Level 1	Level 2	Level 3	Total
Non-current liabilities					
Long-term liabilities					
Debentures*	(58,500)	-	(61,030)	-	(61,030)
Total Long-term liabilities	(58,500)				

* The carrying amounts (gross of issue costs).

The following table presents valuation technique of financial instruments measured at fair value in statement of financial position, which have significant changes in valuation technique and unobservable input during the period.

Type	Valuation technique
Interest rate swaps	Swap models: The present value of estimated future cash flows, using an observable yield curve.
Forward contracts	Based on the rates quoted forward exchanged rates from commercial banks at the reporting date.
Cross currency swap	Discounted cash flows, using model from observable market data (Observable Market Data)
Investment in equity security	The fair value of securities is measured using the latest quoted market prices publicly available as of the last day of the reporting period, or the net asset value as at the reporting date, as applicable.

On June 30, 2026, the Company had cross currency swap to exchange principal amounts and interest payment dominated in the different currencies. These contracts were measured at the fair value level 2 in valuation by observable inputs of the assets or liabilities directly or indirectly.

Investment in equity security

During the six-month period ended June 30, 2026, the Group invested in a foreign fund, totaling Baht 638 million and the Group recognition of gain on investment in equity designated at fair value through other comprehensive income, totaling Baht 20 million.

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15. COMMITMENTS WITH NON-RELATED PARTIES

Commitments with non-related parties as at June 30, 2026 and December 31, 2025 are as follows:

	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
Unit: Million				
Capital commitments				
Unrecognised contractual commitments				
Buildings and equipment				
Thai Baht (THB)	7,354	5,545	91	123
US Dollar (USD)	216	166	-	-
Service maintenance				
Thai Baht (THB)	3,456	2,570	42	25
US Dollar (USD)	55	28	-	-
Euro (EUR)	1	-	-	-

	Consolidated financial statements	
	As at June 30, 2026	As at December 31, 2025
Unit: Million Baht		
Non-cancellable operating lease commitments		
Within one year	85	94
After one year but within five years	70	99
Total	<u>155</u>	<u>193</u>

	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
Unit: Million				
Other				
Thai Baht (THB)				
Forward contracts	5,019	2,040	-	-
Cross currency swap contracts	45,892	-	45,892	-
Bank guarantees:				
- Spectrum licenses	42,712	51,404	-	-
- Others	4,670	5,858	31	31
Total	<u>98,293</u>	<u>59,302</u>	<u>45,923</u>	<u>31</u>

US Dollar (USD)				
Contract of investment in equity security	31	-	-	-

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16. SIGNIFICANT EVENTS, COMMERCIAL DISPUTES AND LITIGATIONS

The Company

1) 900 MHz subscribers migration to 3G 2100 MHz

On September 25, 2014, the National Telecom Public Company Limited (“NT”) submitted a dispute under Black case No. 80/2557 to the Arbitration Institute, demanding the Company to pay compensation for a breach in the Concession Agreement between the Company and NT, regarding the Company porting its 900 MHz subscribers to the 3G 2100 MHz system provided by its subsidiary. The compensation claimed was Baht 9,126 million bearing interest of 7.5% per annum from September 25, 2014 until the full amount is paid.

On March 29, 2016, NT submitted a revision to amend the compensation amount for the period from May 2013 to September 2015, the end date of operation agreement, to Baht 32,813 million plus VAT and interest at 1.25% per month from June 2013 until the full amount is paid.

On February 14, 2019, the Arbitral Tribunal dismissed the said dispute by giving the reason which the Company was not in breach of the Agreement.

On May 15, 2019, NT submitted Black case No.951/2562 to the Central Administrative Court to revoke the arbitrament.

On September 22, 2023, the Central Administrative Court dismissed NT's request to revoke the arbitration award.

On October 18, 2023, NT appealed the judgment by the Central Administrative Court to the Supreme Administrative Court Black case No.Or.2102/2566. The case is currently under the consideration of the Supreme Administrative Court.

The Company's management believes that the outcome of the dispute should be settled favourably and should not have a considerable impact on the financial statements of the Company.

2) The claim for additional revenue from the 6th and 7th Amendments to the Agreement for operations (“the Agreement”)

On September 30, 2015, the Company submitted the dispute Black case No. 78/2558 to the Arbitration Institute, Court of Justice to decide regarding the 6th Amendment dated May 15, 2001 and the 7th Amendment dated September 20, 2002 to the Agreement for operations to conduct business of Cellular Mobile Telephone that the amendments bind the Company and National Telecom Public Company Limited (“NT”) to comply with the amendments until the expiration of the Agreement for operations and the Company has no obligation to pay for the additional revenue according to the letter claimed by NT to the Company on September 29, 2015 regarding to request the payment of additional revenue in the amount of Baht 72,036 million which NT has claimed that the 6th and 7th Amendments were material which caused NT to receive lower revenue than the rate as specified in the Agreement for operations.

On November 30, 2015, NT submitted a dispute under Black case No.122/2558 to the Arbitration Institute to decrease the claimed amount to Baht 62,774 million, according to the percentage of adjustment to revenue sharing. This case is the same as the dispute under Black case No. 78/2558, so the Arbitration Committee tried these cases together.

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The Company received the arbitrament from the Arbitration Committee dated January 23, 2020, with a majority vote ordering the Company to pay additional remuneration of Baht 31,076 million at an interest rate of 1.25% per month to NT from the day after November 30, 2015, until the full amount is paid.

The Company disagreed with the decision, and on April 22, 2020, the Company filed a request for revocation of the award to the Central Administrative Court (Black case No. 1165/2563).

On April 23, 2020, NT requested the revocation of the decision made by the Arbitration Committee to the Central Administrative Court that NT's claim of Baht 31,698 million related to after the claim period (Black case No. 1171/2563).

On July 26, 2022, the Central Administrative Court decided to revoke the Arbitration Committee's verdict because the 6th and 7th Amendments of the Agreement still have a binding effect on the parties. Therefore, the Company does not have to pay for the additional revenue as claimed by NT.

On August 24, 2022, NT appealed the judgment by the Central Administrative Court to the Supreme Administrative Court. The case is currently under the consideration of the Supreme Administrative Court.

Accordingly, the dispute has not yet been finalised, but the Company's management considers that the ultimate resolution of the above dispute should not have a considerable impact on the financial statements of the Company.

- 3) The Company submitted a claim to the Central Administrative Court for revocation of the National Telecommunication Commission order regarding revenue incurred from the temporary service for 900 MHz customer protection period after the Concession end

On May 1, 2017, the Company filed a lawsuit against the office of the National Broadcasting and Telecommunication Committee (“NBTC office”), the National Telecommunication Committee (“NTC”), the National Broadcasting and Telecommunication Committee (“NBTC”) and 5 other persons to the Central Administrative Court under Black case No. 736/2560 to revoke the NBTC office's letter and resolution which ordered the Company to pay revenue during the subscriber protection period after the expiration of the Concession agreement from October 1, 2015, to June 30, 2016, amounting to Baht 7,221 million plus interest.

On June 15, 2017, the Company received an indictment dated April 21, 2017, in which the NBTC and the NBTC office filed a lawsuit, under Black case No. 661/2560, against the Company for the same amount to the Central Administration Court, ordering the Company to pay revenue during the customer protection period.

On June 12, 2020, the Central Administrative Court revoked the NBTC's order on the grounds that during the 900 MHz's customer protection period, the Company's expenses incurred from the service exceeded the revenues generated.

On July 8, 2020 and July 17, 2020, the NBTC and the NBTC office appealed to the Supreme Administrative Court. The case is currently under the consideration of the Supreme Administrative Court.

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The Company’s management has considered that the Company has complied with NBTC announcement regarding the Temporary Customer Protection Plan Following the Expiration of the Agreement for operations (“Telecommunication Service Agreement”) and the Company was obliged to submit the revenue after deducting any expenses to NBTC office but the Company’s expenses incurred from the service was greater than the revenue. Therefore, the Company has no remaining revenue to submit to NBTC Office as stipulated in the announcement.

4) Claim for the additional revenue sharing from the rental charge for providing transmission services

National Telecom Public Company Limited (“NT”) submitted dispute No. A1/2018 dated January 12, 2018, to the Arbitration Institute, demanding the Company pay for the additional revenue sharing from the rental charges of the transmission system from October 2012 to September 2015, totalling Baht 1,121.92 million (including VAT), plus the default interest rate of 1.25% per month. According to NT’s views, the Company has to collect the rental charges of the transmission system at the rate specified by NT, which is higher than the rate that the Company charged to the tenant.

On December 19, 2022, the Company received the award by the Arbitration Committee to revoke NT’s dispute claims under the reason that such claims regarding the rental charges of the transmission system were disputes in relation to the compliance with the NBTC’s notification and not the disputes in relation to the Concession Agreement, as the Arbitration Committee had no jurisdiction to adjudicate the dispute.

On March 16, 2023, NT submitted the request to revoke the Arbitration Committee’s award to the Central Administrative Court as the Black Case No. 516/2566. The case is currently under the consideration of the Central Administrative Court.

The Company’s management believes that the Company has correctly complied with the relating conditions of the Agreement in all respects, therefore the outcome of the dispute should not materially impact the financial statements of the Company.

5) Claim for the usage of colocation, site facilities and related equipment rental for assets provided during the temporary customer protection period after the Cellular Mobile Telephone Concession ended

On February 15, 2018, the National Telecom Public Company Limited (“NT”) submitted dispute No. A3/2018 to the Arbitration Institute, Ministry of Justice by Thailand Arbitration Center (“THAC”) to claim for usage fees for colocation, site facilities and related equipment rental for assets under Cellular Mobile Telephone Concession during the temporary customer protection period after the Concession ended. The claim amounted to Baht 183.44 million (included VAT) plus the default interest rate of 1.25% per month.

On April 5, 2018, the Company submitted a dispute under Black case No. Kor.3/2561 to the Central Administrative Court to revoke the THAC’s order for consideration for dispute No. A3/2018.

On April 25, 2018, the Central Administrative Court dismissed Black case No. Kor.3/2561.

Subsequently, on May 21, 2018, the Company appealed the dismissal of Black case No. Kor.3/2561.

On October 29, 2019, NT filed a petition to the Central Administrative Court to withdraw the dispute from THAC.

On February 13, 2020, the Arbitration Committee allowed NT to submit a petition to dismiss the above dispute.

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On August 13, 2020, the Company received a copy of Black case No. 1746/2563 dated June 30, 2020.

On September 26, 2025, the Central Administrative Court rendered a judgment ordering to pay the amount of Baht 54 million plus the default interest.

On October 24, 2025, the Company submitted an appeal to the Supreme Administrative Court. The case is currently under the consideration of the Supreme Administrative Court.

The Company's management believes that the Company has correctly complied with the relating conditions of the Agreement and the announcement of the National Broadcasting and Telecommunication Committee in all respects, so the outcome of the dispute should be settled favourably and will not materially impact on the financial statements of the Company.

Digital Phone Company Limited (“DPC”)

- 1) The claim for the usage/revenue arising from the use of telecommunication equipment and telecommunication network during the temporary customer protection period after the Concession ended

On May 20, 2015, the National Telecom Public Company Limited (“NT”) filed a lawsuit against the office of the National Broadcasting and Telecommunication Committee (“NBTC Office”), National Telecommunication Committee (“NTC”), National Broadcasting and Telecommunication Committee (“NBTC”), True Move Company Limited (“True Move”), and DPC to the Central Administrative Court under Black case No.918/2558. The lawsuit asked the defendants to pay fees and compensation for the usage of telecommunication equipment and telecommunication network of NT during the temporary customer protection period, subject to the announcement of NBTC regarding the Temporary Customer Protection Plan Following the Expiration of the Agreement for operations (“Telecommunication Service Agreement”). The fees and compensation were calculated for the period from September 16, 2013, to September 15, 2014. The total amounts are as follows:

- 1) NBTC Office, NTC and NBTC amounting to Baht 24,117 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 18,025 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 6,083 million plus interest at the rate of 7.5% per annum.

On September 11, 2015, NT filed a lawsuit to the Central Administrative Court under Black case No. 1651/2558, claiming for usage fees/revenue from the usage of telecommunication equipment and telecommunication network of NT from September 16, 2014, to July 17, 2015. The total amounts are as follows:

- 1) NBTC Office, NTC and NBTC amounting to Baht 6,521 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 4,991 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 1,635 million plus interest at the rate of 7.5% per annum.

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On May 27, 2016, NT filed a lawsuit to the Central Administrative Court under Black case No. 741/2559, claiming for usage fees/revenue from the usage of telecommunication equipment and telecommunication network of NT from July 18, 2015, to November 25, 2015. The total amounts are as follows:

- 1) NBTC Office, NTC and NBTC amounting to Baht 2,857 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 2,184 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 673 million plus interest at the rate of 7.5% per annum.

During December 2019, DPC received a request from the Central Administrative Court to amend the claim amounts in the petition filed by NT on September 24, 2019 to be as follows:

Black case No. 918/2558

- 1) NBTC Office, NTC and NBTC amounting to Baht 5,109 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 3,651 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 1,457 million plus interest at the rate of 7.5% per annum.

Black case No. 1651/2558

- 1) NBTC Office, NTC and NBTC amounting to Baht 4,169 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 2,946 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 1,223 million plus interest at the rate of 7.5% per annum.

Black case No. 741/2559

- 1) NBTC Office, NTC and NBTC amounting to Baht 1,858 million plus interest at the rate of 7.5% per annum.
- 2) True Move, NBTC Office, NTC and NBTC amounting to Baht 1,336 million plus interest at the rate of 7.5% per annum.
- 3) DPC, NBTC Office, NTC and NBTC amounting to Baht 522 million plus interest at the rate of 7.5% per annum.

On April 29, 2022, the Central Administrative Court dismissed the cases against DPC under Black case No. 918/2558 and 1651/2558 for a total requested amount from DPC of Baht 2,680 million. The court ordered NBTC to pay NT Baht 361 million including interest.

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On May 30, 2022, NT filed an appeal regarding the Black Case No. 918/2558 and No. 1651/2558 to the Supreme Administrative Court as the Black Case No. Or. 1229/2565 and Or. 1203/2565. DPC received a notification from the Supreme Administrative Court on August 18, 2022 and October 10, 2022 respectively. Currently, the case is under the consideration by the Supreme Administrative Court.

On December 28, 2022, the Central Administrative Court dismissed the case against DPC under the Black case No. 741/2559 for a total requested amount from DPC of Baht 522 million. On January 26, 2023, NT submitted the appeal for the decision in the case no. 741/2559 as the Black Case No. Or.347/2566. Currently, the case is under the consideration by the Supreme Administrative Court.

The management of the Group believes that DPC has no obligation to pay for the usage fees and compensation from the usage of telecommunication equipment and telecommunication network as claimed by NT due to DPC has complied with the announcement of NBTC. Therefore, the outcome of the disputes should be settled favourably and have no considerable impact to the consolidated financial statements of the Group.

- 2) The claim for revocation of the National Telecommunication Committee’s (“NTC”) order regarding the revenue incurred from the temporary service during the customer protection period after the Concession ended

On November 16, 2015, DPC filed a lawsuit against the National Broadcasting and Telecommunication Committee (“NBTC”) to the Central Administrative Court under case No. 1997/2558. This filed lawsuit revoked the NTC resolution, in which the office of the NBTC demanded that DPC deliver the revenue during the consumer protection period from September 16, 2013, to July 17, 2014, amounting to Baht 628 million.

In the same case, on September 16, 2016, the NBTC and the office of the National Broadcasting and Telecommunication Committee (“NBTC office”) filed a complaint to the Central Administrative Court as the Black Case No. 1441/2559. This complaint requested DPC to deliver revenue sharing for the consumer protection period from September 16, 2013 to July 17, 2014. The claim amount was Baht 680 million (including interest up to the submitted date of Baht 52 million) plus interest at the rate of 7.5% per annum of the claim amount from the submitted date until DPC delivers all revenue sharing in full.

On September 5, 2018, the NTC issued a letter informing of their resolution to allow DPC to deliver the revenue from the service income during the protection of all subscribers, totalling Baht 869 million. However, the NBTC had ordered DPC to provide a payment of Baht 628 million for the first period, and the remaining amount to be paid is Baht 241 million. Subsequently, on December 7, 2018, DPC filed a lawsuit with the Central Administrative Court to revoke such a resolution of NTC.

On June 2, 2021, the Central Administrative Court ordered the merger of the three cases.

On March 30, 2022, the Central Administrative Court revoked the NTC’s resolution, which ordered DPC to deliver the revenue from the service income during the protection of all subscribers in the total amount of Baht 869 million. The reason is that DPC had expenses incurred from the provision of services greater than the revenues generated.

On April 28, 2022, the NBTC submitted an appeal to the Supreme Administrative Court. Currently, the case is under the consideration by the Supreme Administrative Court.

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The Group’s management considers that DPC has complied with the NBTC announcement regarding the Temporary Customer Protection Plan Following the Expiration of the Agreement for operations (“Telecommunication Service Agreement”) in 2013 and that DPC is obliged to submit the revenue after deducting any expenses to the NBTC office. However, DPC has expenses incurred from the service greater than the revenues generated. Therefore, DPC has no revenue remaining to submit to NBTC as stipulated in the announcement.

Advanced Wireless Network Company Limited (“AWN”)

The claim for revocation of the NBTC’s order regarding Mobile Number Portability (MNP)

During 2015 - 2020, AWN received an administrative order (“Order”) from the Office of NBTC to pay administrative fines regarding a mobile number portability issue. AWN filed a revocation request of the Order to the Central Administrative Court for Black case No. 1357/2560, which claimed Baht 221 million from AWN, and for Black case No. 2212/2563, which claimed Baht 605 million from AWN.

On August 26, 2020, the Central Administrative Court gave a verdict on Black case No. 1357/2560 to revoke that the administrative fines shall not exceed Baht 20,000 per day. As a result, the administrative fines were decreased to Baht 0.82 million. On September 25, 2020, AWN appealed to the Supreme Administrative Court.

On September 20, 2024, the Central Administrative Court gave a verdict on Black case No. 2212/2563 to revoke that the administrative fines shall not exceed Baht 20,000 per day. As a result, the administrative fines were decreased to Baht 1.42 million. AWN appealed to the Supreme Administrative Court on October 18, 2024, to revoke all orders regarding administrative fines.

Currently, both cases are being considered by the Supreme Administrative Court.

The AWN's management believes that AWN conducted everything correctly with respect to the relevant agreement terms, therefore the outcome of this case should not have a significant impact on the consolidated financial statement of the Group.

Triple T Broadband Public Company Limited (“TTTBB”)

Laying of Optical Fiber on poles of the Provincial Electricity Authority

At present, all six remaining disputes relating to the installation of telecommunications cables on Provincial Electricity Authority (PEA) utility poles prior to obtaining the required authorization, with aggregate claims of approximately THB 188 million, have been resolved through dispute settlement negotiations. TTTBB has fully settled all related obligations in accordance with the agreed terms.

17. EVENT AFTER THE REPORTING PERIOD

Interim dividend

On August 6, 2026, the Board of Directors approved the declaration of an interim dividend of Baht 8.69 per share, amounting to Baht 25,846 million. The interim dividend will be paid to the shareholders on September 3, 2026.