

ANNUAL REPORT 2025

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บริษัท ประกิต โฮลดิ้งส์ จำกัด (มหาชน)
Prakit Holdings Public Company Limited

“

Message from

the Chairman

Striving to adapt strategies and manage operations efficiently to navigate through another challenging year.”

Thailand's economy in 2025 saw GDP growth of approximately 2.4%, a decrease from 2024, but still representing growth. However, growth has lagged behind neighboring countries in the region since the pandemic began, affected by several negative factors such as US import tariffs, high household debt, and the appreciation of the Thai baht. For 2026, the economy is projected to grow at a rate of 1.5% to 2.5%.

Performance and Investment

Although Thailand's economy has experienced only modest growth, the company continues to carefully consider investing investment opportunities to create sustainable growth. Therefore in 2025, the company made the following investments:

1. Sukhumvit 62 Medical Company Limited (Ruamjai Rak Hospital): Two capital increases were completed in 2025, raising registered capital from 1,700 million baht to 1,904 million baht, totaling 204 million baht.
 - First increase in June 2025, amounting to 65,280,000 baht.
 - Second increase in July 2025, amounting to 19,040,000 baht.

Total capital increase amounting to 84,320,000 Baht. When combined with the investment prior to the capital increase, the Company has total capital of 628,320,000 Baht, or 33% of the new registered capital.



2. Apisombat Company Limited: The Company invested a total of 19,000,000 Baht, representing 20% of the Company's registered capital (Company's registered capital is 95 million Baht).

Apisombat Company Limited was established with the objective of investing in land in Khlong Muang Subdistrict, Pak Chong District, Nakhon Ratchasima Province, totaling 75 rai 3 ngan 32.4 square wa (with red Garuda title deed), at a purchase price of 74 million Baht, which is in line with the Company's objective of diversifying investments into various assets.

Financial Performance and Dividend

In 2025, the Company and its subsidiaries generated a net profit after tax of 88.27 million baht from core advertising operations. This represents a significant increase of more than 50% compared with the 57.18 million baht recorded in 2024. The improvement reflects stronger client confidence and the successful acquisition of new accounts across the Prakit Group.

In line with Company policy, the Board of Directors approved a dividend of 0.90 baht per share, representing more than 60% of net profit. Dividend payment will take place in May, consistent with previous years.

Strategic Outlook for 2026

Given the projected slowdown in the Thai economy in 2026 due to pressures from a slowing global economy, protectionist trade policies by major powers, geopolitical risks and structural vulnerabilities within the country, the company and its subsidiaries need to adjust their business strategies and manage operations cautiously to maintain stability. However, we will continue to develop and achieve strong results.

On behalf of the Board of Directors, we express our gratitude to shareholders, employees, and business partners for their continued trust and support.



PRAKIT APISARNTHANARAX
CHAIRMAN

Table of Content

Part 1 Business Performance

Business Operation Overview	1
Significant Changes and Developments	7
Revenue Structure	8
Product Information	9
Company Shareholding Structure	15
Risk Management	19
Business Sustainability Development	24
Management Discussion and Analysis	60
General and Other Important Information	66

Part 2 Corporate Governance

Corporate Governance Policy	68
Corporate Governance Structure Chart	73
Director Information	74
Executive Information	77
Human Resource Information	79
Report on Performance in Corporate Governance	81
Internal Control and Related Transaction	86

Part 3 Financial Statements

90

Attachment

155

Attachment 1 Details of Directors and Executives

Attachment 2 Details of Executives and Controlling Persons of the Company

Attachment 3 Detail of the Head of Internal Audit

Attachment 4 Audit Committee Report

Business Operation Overview



About Us

Prakit Holdings PLC. and the group companies provide advertising and public relations services in various fields with expertise and experience in advertising industry since 1978. We provide full range of advertising and public relations services, be it planning advertising media strategies, producing advertisements, organizing events and public relations.

With more than 45 years of experience and proud achievements, we have driven the organization to the forefront of the advertising industry, and we will never stop developing and creating valuable contributions to society.

Company Information

Office address	: 88 Soi Sukhumvit 62, 3 rd int., Phra Khanong Tai, Phra Khanong, Bangkok
Company register no.	: 0107535000389
Telephone no.	: 027153000
Website	: www.prakit.com
Registered capital	: Ordinary share 94,438,800 shares of 1 baht par value
Issued & fully paid-up capital	: 60,450,262 baht or 60,450,262 shares
Type of business	: Media strategic planning, media buying and investment in associated and subsidiary companies with advertising business or concern, and other business types for the expansion of Company's business.

Vision

DRIVE POSITIVE IMPACT

To create better changes for all



Mission

Develop employees, our most valuable resource, because positive impact starts with our people.

Create works that change our business, partner business and people's lives for the better.

Contribute to society through good works and operating with ethics and social responsibility.





Strategy and Goal

The company believes that quality work created from a positive attitude and social responsibility will be valuable work, a positive driving force to establish a good advertising media culture in Thai society. To achieve the goals of generating profits and business growth for the group and its clients, and to extend positive energy externally to encourage people in society to have a better life, creating sustainable value for both the company and all stakeholders, the company has therefore established the following business strategies and goals:

1 Human Resource Management

Recognizing that employees are the key drivers of business success and social value, the company is committed to developing and empowering its workforce to become "Augmented Humans." This initiative focuses on enhancing human potential through AI technology, ensuring employees possess the knowledge and skills to collaborate with emerging tech. The goal is to amplify analytical thinking and creativity while delivering work with greater efficiency and effectiveness.

3 Agility Enhancement

Both the organization and its personnel must be highly adaptable, whether in terms of mindset or upskilling, to keep pace with rapid changes in digital platforms and evolving consumer behavior.

2 Product Development & Investment Diversification

We aim to develop end-to-end business processes—from upstream to downstream—to sharpen our competitive edge and deliver added value to customers through our group's products and services. Additionally, we are planning strategic investments across a diverse range of businesses and assets to mitigate risk and unlock new growth opportunities.

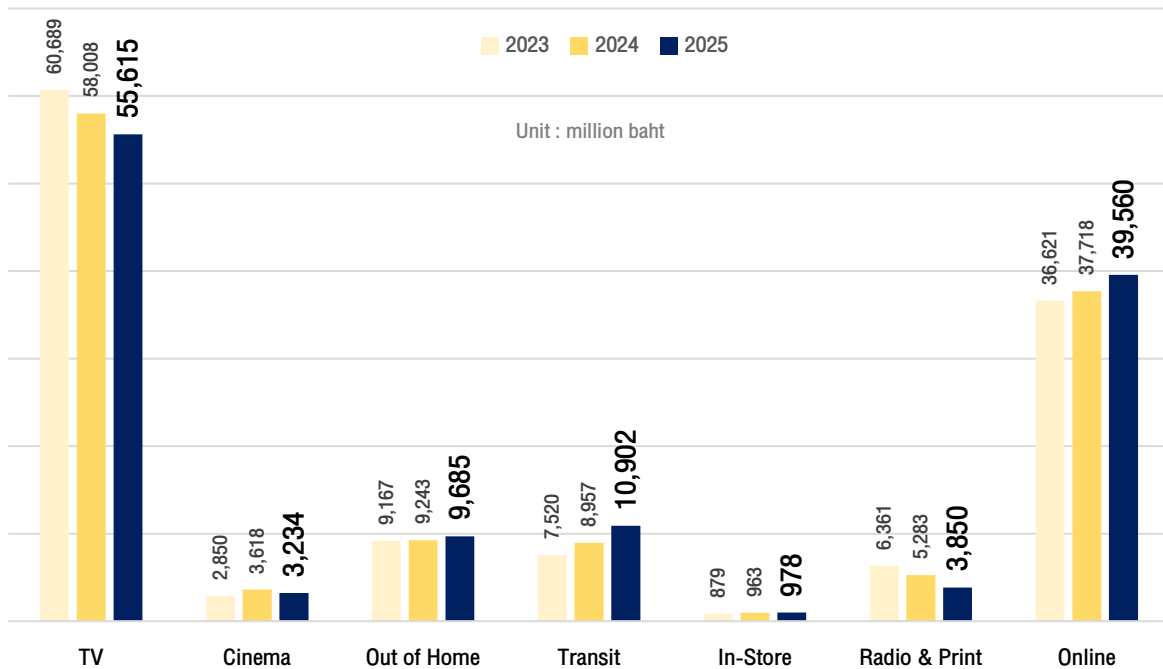
4 Cost Structure Control

To sharpen our price competitiveness in a high-stakes market, we are integrating various technologies—specifically Artificial Intelligence (AI)—to streamline workflows and data management. By automating repetitive tasks and reducing operational steps, we can boost productivity and save time, all while maintaining a human-centric approach where employees serve as the final checkpoints for quality control and oversight.

Each year, the Board of Directors ensures that the Company's goals and strategies are followed, as well as reviews the vision, mission, and strategy of the Company to see if they are appropriate. In 2025, the Board of Directors has assigned the Management to report on the Company's performance whether it achieving goals or needing adjustments at each board meeting.

Advertising Business Overview

ADVERTISING MEDIA SPENDING THAILAND



Reference: The Advertising Association of Thailand, 2025

GROWTH RATE (%)

TV	▼	4.13
CINEMA	▼	10.61
OUT-OF-HOME	▲	4.78
TRANSIT	▲	21.71
IN-STORE	▲	1.56
RADIO, NEWSPAPER, MAGAZINE	▼	27.12
ONLINE	▲	4.88

Advertising Media Industry, 2024: Thailand's advertising industry value stands at approximately 123,824 million baht, representing a slight increase from 2024. This reflects a gradual recovery in advertising spend amidst a persistently challenging economic climate.

Television remains the primary advertising medium with a value of approximately 55,615 million baht. However, TV ad spend has seen a continuous decline over several years. In contrast, online media continues to capture a growing share of the market, reflecting a shift in consumer behavior toward digital devices and online platforms. This trend has fueled steady growth in digital media consumption; by 2025, online media accounted for approximately 31.95% of the total advertising market value.

Furthermore, transit advertising is showing an impressive growth trend. The media value has increased significantly from 7.52 million baht in 2023 to 10.90 million baht in 2025—a 45% growth over the past three years. This surge reflects a shift in consumer behavior toward increased public transit use, particularly in Bangkok and its vicinity. The continuous expansion of rail transport networks has made commuting more convenient, faster, and more punctual, driving this upward trend.

Thailand Advertising Business Overview 2026

Forecasting

Advertising Industry 2026



The President of the Media Agency Association of Thailand (MAAT) forecasts that the overall advertising market in Thailand will experience modest growth in 2026.

The total media value is expected to increase by only 1.7% from 2025.

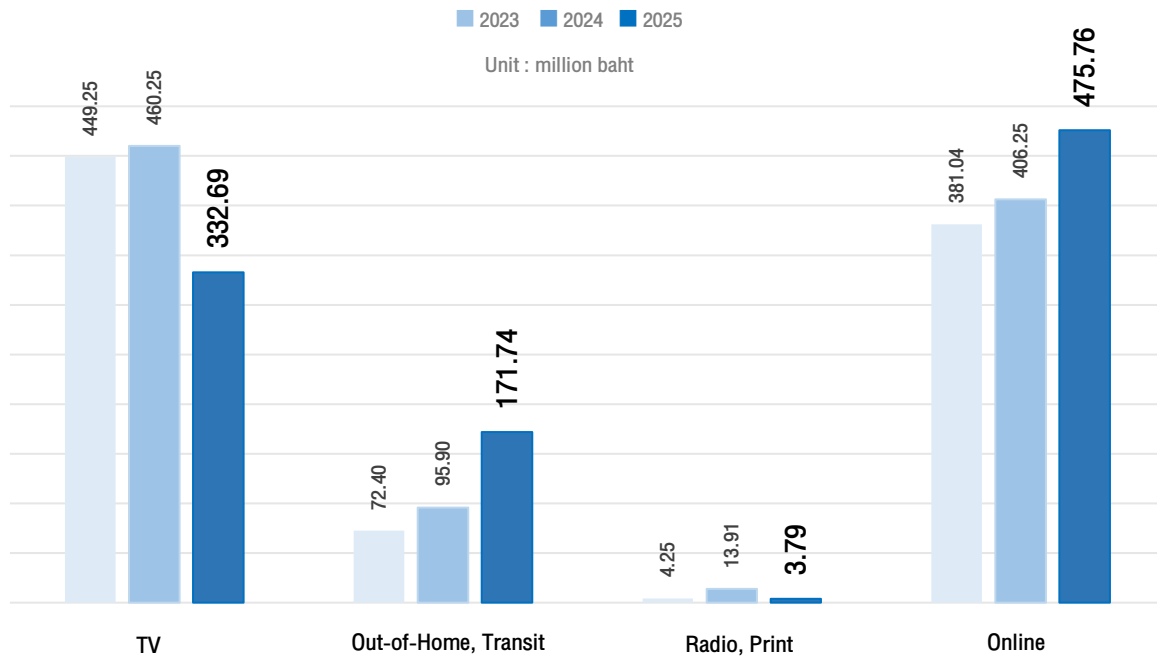
While online media will continue to hold the largest market share, its rate of growth is projected to slow down. In 2026, the advertising market is expected to enter a phase known as "Rebalancing Growth." This period focuses on achieving a balance in integrated communications, prioritizing a strategic media mix designed to drive both immediate sales and long-term brand equity.

One medium reaping the benefits is Out-of-Home (OOH) advertising. The market is gaining momentum because a presence in high-traffic public spaces—whether through massive expressway billboards or smaller displays in transit stations—can instantly elevate a brand's image and credibility. Despite the brevity of the messaging, OOH is highly effective at driving brand recall and powerfully funneling awareness toward online platforms.

The outlook for the advertising industry in 2026 marks a strategic reform in media planning, shifting toward smarter, more intentional usage. This evolution aims to drive sustainable growth amidst economic fluctuations and the shifting landscape of Thai society.

ADVERTISING MEDIA SPENDING

PRAKIT GROUP



GROWTH RATE (%)

TV	▼ 27.72
OUT-OF-HOME, TRANSIT	▲ 79.08
RADIO, PRINT	▼ 72.75
ONLINE	▲ 17.11

For Prakit Group in 2024, The distribution of major advertising media has undergone a distinct shift. Online media surged by 17.11% compared to 2024, driving its market share to 48.35% in 2025. This officially overtakes television, which holds a 33.81% share, while Out-of-Home (OOH) media accounts for 17.45% of the total advertising spend in 2025.

The use of online advertising increased by 17.11% compared to 2024, while television saw its share drop by 27.72% from the previous year. This trend aligns with the broader industry shift as media consumption transitions from traditional to digital formats. Meanwhile, Out-of-Home (OOH) media continues its steady upward trajectory, driven by evolving consumer behaviors linked to expanding infrastructure—particularly the growth of rail transport networks.

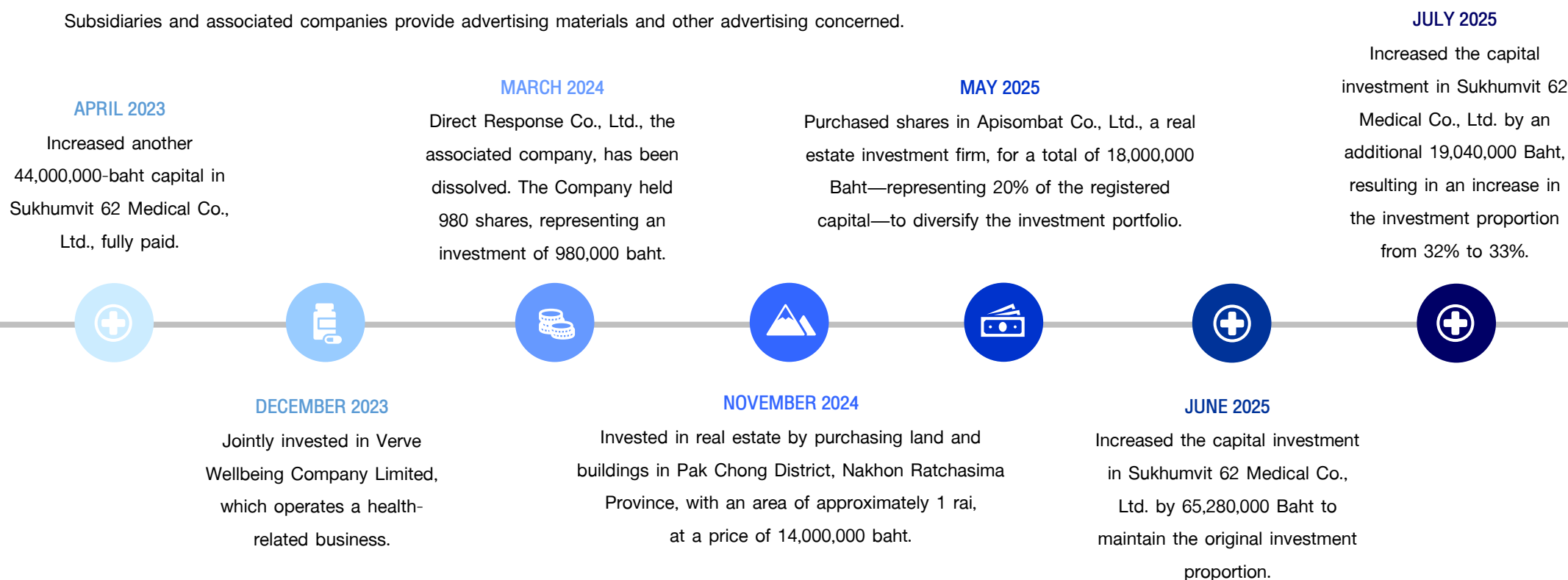
Significant Changes and Developments

In 1978, the Company started off (registered) as an advertising company under the name “Prakit & Associates Company Limited” with Mr. Prakrit Apisarnthanarak as the founder. Afterward, in 1986, the Company entered into a joint-venture investment with Foote, Cone & Belding International Corp. (FCB) which at that time was one of the top three advertising agencies in the USA, thus setting up a new company called “Prakit and FCB Company Limited”. We became a Public Company in 1992 and were listed on the Stock Exchange of Thailand (SET) in 1993.

In 1999, the Company registered its new name as Prakrit Holdings Public Company Limited stepping into:

1. Investment in subsidiaries, associated and other companies.
2. Providing management service, consultancy for accounting, finance and other services for a group of companies and other companies.
3. Providing media strategic planning and operating as a media buying agent.

Subsidiaries and associated companies provide advertising materials and other advertising concerned.



Revenue Structure

Revenue structure of Company and subsidiaries-to financial budget (of) from 2023-2025

unit : thousand baht

Product line	Operated by	% of share	2025 Revenue	%	2024 Revenue	%	2023 Revenue	%
Revenue from media	• Prakrit Holdings Plc.	-	156,215	34.09	127,044	31.39	100,577	13.65
planning and buying	• Prakrit Advertising Co., Ltd	99.99	27,066	5.91	23,049	5.69	19,396	2.63
brokerage	• Subsidiaries		64	0.01	11	-	143	0.02
			183,345	40.01	150,104	37.08	120,116	16.30
Revenue from product	• Prakrit Holdings Plc..	-	71,581	15.62	29,525	7.29	16,683	2.26
advertisement	• Prakrit Advertising Co., Ltd	99.99	112,853	24.63	104,144	25.73	87,744	11.91
	• Subsidiaries		14,077	3.07	8,931	2.21	3,647	0.49
			198,511	43.32	142,600	35.23	108,074	14.66
Revenue from public Relation	• Marketing Drive Worldwide	99.96	40,067	8.74	74,652	18.44	40,495	5.50
and Direct Advertising	(Thailand) Co., Ltd.							
			40,067	8.74	74,652	18.44	40,495	5.50
Revenue from other	• Prakrit Holdings Plc..	-	23,839	5.20	24,783	6.12	*461,375	62.60
investments	• Prakrit Advertising Co., Ltd	99.99	5,812	1.27	8,344	2.06	5,176	0.70
	• Subsidiaries		6,673	1.46	4,314	1.07	1,751	0.24
			36,324	7.93	37,441	9.25	468,302	63.54
Total			458,247	100.00	404,797	100.00	736,987	100.00

*Note: In 2023, there was a 445.83-million-baht profit from land sale.

Product Information

Product Type

1. **Providing media strategic planning and operating as media buying agents:** Media strategic planning and media buying study the client's products and develop an integrated media buying plan to ensure the desired results are achieved as planned. After client's approval, media team who act as client's agent will contact media owners like various digital television channels, TV channels, program producers, print medium, sign board or billboard, online media and others for buying. Company charges for planning and brokerage (Agency commission) for their services.
2. **Producing all types of advertising:** The company provides comprehensive production services for all types of advertising and marketing communications. This includes television commercials (digital and online), print media, radio spots, digital media, and motion graphics. Our capabilities also extend to interactive media and cutting-edge content integrated with Artificial Intelligence (AI) technology. With the following units, Company creates ad works that will effectively impact customers:
 - **Account Management Department** The account management staff are the company's representative in contacting the customers in order to understand their objectives and needs in creating an advertisement and summarize the results obtained from distributing advertising materials and public relations to customers. They also follow up the result of the advertising including the service fee from the customer.
 - **Strategic Planning Department** The insight, target consumer's behavior analysis and all the factors that affected their decision procedure will be utilized for the strategic and marketing

communication plans. There are 5 steps of operation starting from learning – understanding – triggering of idea – crafting the idea to get access to consumer – last but not least is turning the idea into a clever and tangible piece of work.

- **Creative Department** The creative team is responsible for developing concepts and advertising assets based on strategic insights. They focus on creative communications that align with the client's business goals and effectively reach target audiences. To support the creative process, the company has integrated digital tools and AI technology, using them for tasks such as concept visualization, initial storyboard development, and generating multi-format prototypes. These tools allow for faster conceptual testing and more efficient decision-making.
- **Production Department** Production department produces the various types of advertising concepts created by the creative department. As a representative of the clients, they liaise with our business partners who produce the advertising materials such as TV commercials and print work.

Market and Competition

The Company provides media strategic planning and is a medium sized media buying agent in the industry. The main medium used is digital TV because of the price rate. Company must have solid connection with business partners in order to get competitive ad rates that satisfies clients.

New media, especially online media, can effectively reach consumer. Thus, the Company has to monitor

all the consumer behavior changes in order to recommend the best of interest for clients.

The growth of the advertising industry largely depends on the national economy. If the economy is good, budget allocation from client is high hence the advertising business will grow. On the contrary, if and when economy struggles, client will reduce advertising budgets which will badly impact the advertising business. For the utmost effectiveness, Company has to propose a holistic integrated advertising plan which is in line with client's marketing plan for the product.

Drastic competition is going on in advertising business such as cutting service fee to earn the job. Good advertising that brings success to clients is a factor which keeps them with us. The Company maintains solid relationships to keep current clients as well as expanding our base through acquisition of new clients.

In addition, many small advertising companies have entered the market in the past several years. This resulted in intense price competition in the market as these new, smaller companies have lower operating costs than the medium and large companies.

Moreover, consumer behavior has become increasingly fragmented across multiple platforms and continues to evolve at a rapid pace. The company and its clients have to adjust the new advertising format according to economic conditions and consumer behavior in each time. There is a change in buying advertising media from digital TV stations to out-of-home media, transit media or in department stores. The company has personnel for strategic planning and buying advertising media in all types of media. Therefore, there is no problem from this change.

For future advertising business trends, digital TV media will be increasingly shared market share from online advertising media. Out-of-home media

has evolved from using vinyl, which is costly and takes a long time to produce, to digital screens in order to keep pace with online advertising media that needs to be modern, fast and attractive to consumers.

The new generation will no longer be the target audience of digital television advertising media. Instead, they will pay attention to online media and they have no loyalty to any platform. Their interests will keep changing and there will be new investors coming to develop or create new platforms as well.

The following is how to win new clients:

1. **Pitching:** The company is invited to enter new business pitches against other agencies. The winner will be awarded the handling of advertising production and planning for clients.
2. **Our work and personal relationship of the management:** After over 20 years in the business - with a number of widely recognized works that received prizes from many advertising contests from various forums - with the ingenuity of the Company's Directors and executive management who have broad personal connection with people in various industries, all of which enhance client base for the Company.
3. **Contact potential clients:** The Company directly contacts potential clients to make a presentation of credential and portfolio. The Company will start to work on details for further steps if clients show interest.
4. **Client Referrals:** Client service staff build good relationships between the company and the clients. When clients are satisfied with the services of the company, they will recommend us to other companies looking for an advertising agency.

Procurement of Products and Services

There are 5 types of products and services affiliated which subsidiary companies produce:

1. Production of print material & Billboard

Print materials mean advertising in press, magazines. Journal, leaflet, pamphlet including internal and external signs for buildings. Print materials include billboard, bus side, in-bus ad, sky train station, train, bus shelter, in the air terminal etc.

Productions vary in term of technique. Publishing technology for press ad is different from other materials which depend on the design and creation of visual and copy. Computer graphic is the technology utilized in creating layout for presentation.

Such technology needs knowledgeable and experienced personnel, on-going development of human resource and equipment. Budget and time frame should be taken into serious consideration when working on print materials.

The issue in this process is the capacity of the people. To minimize the potential problems that can occur with the production of printed advertising materials, it is vital to have capable personnel who have a thorough knowledge of computer graphics and who keep abreast of the various special techniques which develop continuously and rapidly with today's advancing technology.

With the technology in today's media production that has advanced a lot, billboard media has developed to another level. Traditional outdoor static billboards have become LED display billboards that can display high-definition animations and effectively capture people's attention. In addition, LED Display technology can be applied to every need, every size and shape of space, making it widely popular with customers.

Therefore, producing advertising for LED display billboards that vary in screen size and image resolution requires a step more creativity and refinement. A staff responsible for producing such

media must have not only creativity outside of the traditional framework, but also skills in turning still media into animation, editing and sequencing images so that they can be effectively and interestingly communicated to consumers

Production steps

- Modify static advertising images into animated images to make them more interesting
- Develop the produced advertising films to match the size and shape of LED Display billboard Such as vertical billboards or billboards with multiple displays in the same area
- Produce media with out-of-the-box creativity such as creating 3D advertising films or producing interactive media

Producing advertising materials for LED Display billboard has the same steps as producing advertising films, which will be discussed in the next section.

2. Production of a Digital TV commercial

Although a digital TV commercial is only 60, 30 or 15 seconds in length, it takes the least one month for the production stage. This stage needs close cooperation between Creative and production teams, all of whom must profoundly understand the core of the work and all details before the production get started. Any mistake will cost the company.

Production steps

1. Get to know the structure and story of the board thoroughly among the teams which means both video and audio.
2. Internal Pre-production is the preparation step which includes casting, location selection, props, wardrobe, etc. Decision in all items will be made before proceeding on to client.
3. Pre-production meeting is where and when Company and production house persons

present all the details which had been agreed upon internally so that Client can acknowledge and approve.

4. Shooting of commercial to cover all details as per agreed with client. The production team may conduct further shooting in addition to make the commercial more interesting. However, the main story must not be adapted.
5. Post production is the step when the shot materials are edited to tell story, add special techniques/effects and sound to complete the commercial before it goes to air.

Advertising agency will make sure that client approves each and every of the 5 steps.

Problems and obstacle arise during the production stage are details and budget control. With the length of 30 – 60 seconds, the production must cover all the planned details. While digital tools and AI currently play a vital role in enhancing quality control and significantly reducing both time and budget in commercial production, the company must still meticulously recruit specialized talent in these fields. This includes a rigorous selection process for production houses and oversight of every production stage to eliminate errors, while strictly managing budgets and timelines to ensure they align with the established strategic plan.

3. Production of a radio spot

Although the production process of radio spot is not as complicated as a TV commercial, it still requires a sound expert titled as sound producer.

Production steps

1. Sound producer gets brief on the idea of the script from creative team and agree on the announcer for the script.
2. Sound recording of voice and sound effects.
3. Sound Mixing - the process of mixing of voice and sounds upon agreement.

The challenge of sound producing is that it needs a sound specialist who can recommend announcer suitable for the idea of the script and take control of the whole process.

4. Production of a digital advertisement

Production of a digital advertisement is an online media management function, requiring all involved parties to work together in a synergistic way.

Production steps

1. Strategic Planning: The Marketing Team, Account Management and the Strategic Planners work together to find unique strengths or points of difference in marketing communication. This includes education about the target audience in terms of their thoughts, needs and behaviors when using online channels. They bring all the information together to develop the most powerful Communication concept.
2. Creating Ad Ideas: Strategic planners present the communication strategies to the creators. They are the ones who develop content and the presentation methods that are suitable for each type of product to communicate and attract attention from consumers. These can effectively generate feedback and can include text, images, video games, and many more.
3. Production: Produce and prepare an advertisement in accordance with the plan, be it a video, picture, animation, program, game, application, website and other technology to publicize on appropriate platform depending on the work and the target.
4. Media Use Plan: Plan what kind of PR media and platform should be used for advertising strategies for a particular product to reach the target audience and generate responses that meet the objectives and needs of the customers.

The strategy, content and media used in online advertisement would differ, based on product type, target group and each customer's objective. We have a coordinating team that contacts the customers so that every advertisement meets the customer's need and achieves the objective. We also constantly monitor, learn and research trends and changes of the online world in order to enhance our work to be modern and effective.

The problem and obstacle in the production of online advertising media is that each piece of media will be used for a short period of time. Sometimes it's just 1-2 weeks, but there will be many versions and releases in succession. Therefore, the production must use speed and accuracy. Due to the popularity of online advertising media, each platform is changing rapidly. If the media production is delayed, it will not achieve the expected maximum results.

5. Digital Experience

Since nowadays' consumer behavior is changing and more complex than before, the swiftness to measure and improve marketing strategies promptly is inevitable. With the modern marketing technology and the development of tools, it is becoming easier and faster for marketers to utilize them. Prakit is aware of the opportunity and always looking for new strategies that will help meet marketing needs that are in line with changes and promote the business of customers.

Therefore, the Company established a Digital Experience team to help create more effective and measurable marketing strategies. Meanwhile, it was careful about collecting and applying information about consumer behavior in various online channels within the scope of the Personal Data Protection Act. Such information will allow the team to determine and decide the direction of marketing accurately and promptly.

Service Details

1. Planning, designing and storing information on online platforms such as Website, Application, Line: The storage and use of those data is becoming more and more important. The Digital Experience team provides a service for planning data collection, utilizing various data for further marketing, including designing and designing various online platforms under the Personal Data Protection Act.
2. Website Optimization: The Digital Experience team offers services to improve current websites to meet business needs and be more efficient through a process called Conversion Rate Optimization, which is a process to measure effective and clear results compared to the current website.
3. Customer information storage system (CRM & CDP): Another service that will help make marketing more effective is the customer data collection system, which will help categorize customers and bring the customer information, analyze and utilize them in further marketing plan.

Investment policy in Associated and subsidiary companies

The Company invested in associated and subsidiary companies according to types of business and clients.

In addition, the Company invested in overseas locations of the associated and subsidiary companies as per the request of major clients in Thailand. Beyond that, it is the vision of the management for potentiality and opportunity.

Moreover, the Company has policy of expansion from the current advertising business, such as, providing marketing consultancy, packaging design, web design and content creator via several

platforms. All of which are the trend of today's advertising business.

The Company may diversify to other business if opportunity allows and with joint investor in order to generate long term returns to Company and shareholders.

Assets Used for Business

Fixed assets of the company and its subsidiary and associated companies

The company and companies in the group engage in service business. The company's personnel are the producers of various works. No production assets.

Land and building

Value of land and building on land at December 31, 2025 is as follows:

<u>(Company)</u>	<u>(Baht)</u>
Land (At cost)	54,811,000.00
Land Improvement (At cost)	2,699,157.82
Building and improvement (At cost)	<u>94,450,375.74</u>
Total	151,960,533.56
Less Accumulated Depreciation	<u>96,895,734.48</u>
Net book Value	<u>55,064,799.08</u>

1. The Company is located at 88 Soi Sukhumvit 62, 3rd intersection, Phra Khanong Tai, Phra Khanong, Bangkok. This land and building belong to the Company. The company has utilised the land and office buildings as collateral for loans to subsidiaries and joint venture companies as follows:

- Bank overdrafts in the amount of 30 million baht to Prakit Advertising Company Limited, a subsidiary.
- Promissory note limit, tender guarantee limit and contract guarantee limit for use in the

company's business Bangkok Writer and Partners Co., Ltd., which is a joint venture, in the amount of 80 million baht.

Investment Property

- Land and 8-storey office building located at Soi Sukhumvit 62 (in front of Ruamjai Rak Hospital of Sukhumvit 62 Medical Co., Ltd.) Sukhumvit Road, Phra Khanong Tai, Phra Khanong, Bangkok.
- Land and buildings located at 303-304 Moo 9, Khanong Phra Subdistrict, Pak Chong District, Nakhon Ratchasima Province.

Intangible assets of Associated and Subsidiary companies

The subsidiaries and associated companies invested in many types of computer software for business operation.

Non-handed over works

- None -

Company Shareholding Structure

Company and the Group of Companies operate advertising and public relations which is highly competitive with rapid communication development and changes. It is essential, therefore, to have very experienced persons who can deliver maximized benefits in all perspective to clients. The company arranges the types of business to fit with the expertise of human resources in the group of companies.

Operational Policy for The Group of Companies

Advertising and Public Relations which are highly competitive with rapid communication development. It is essential, therefore, to have very experienced persons in specific fields to deliver maximized benefits in all perspective to clients. The company arranged the types of business to fit with the expertise of human resource in the group of companies.

1. Media strategic planning and media broker: These jobs require experienced persons. The Company provides services for every company in the group in buying all media at the best cost for clients.

2. Providing advertisement materials: The process of works starts from strategic planning who develops strategy so that creative teams can create works

that answer to the planned strategy. Subsidiary companies will be responsible for the said creation while account management teams will bridge creative people with strategic, media and clients, making sure that the whole process will go smoothly, fast and successful as planned.

3. Direct advertising (event) covers special marketing activities which better reach target consumer, enabling them to make decision to buy client's service or products. There are various types of activities such as; new product launches, exhibitions, road shows and product sampling. It is necessary that we had a specialist team who could get things done within the time limits and workaround to bring success to the activities.

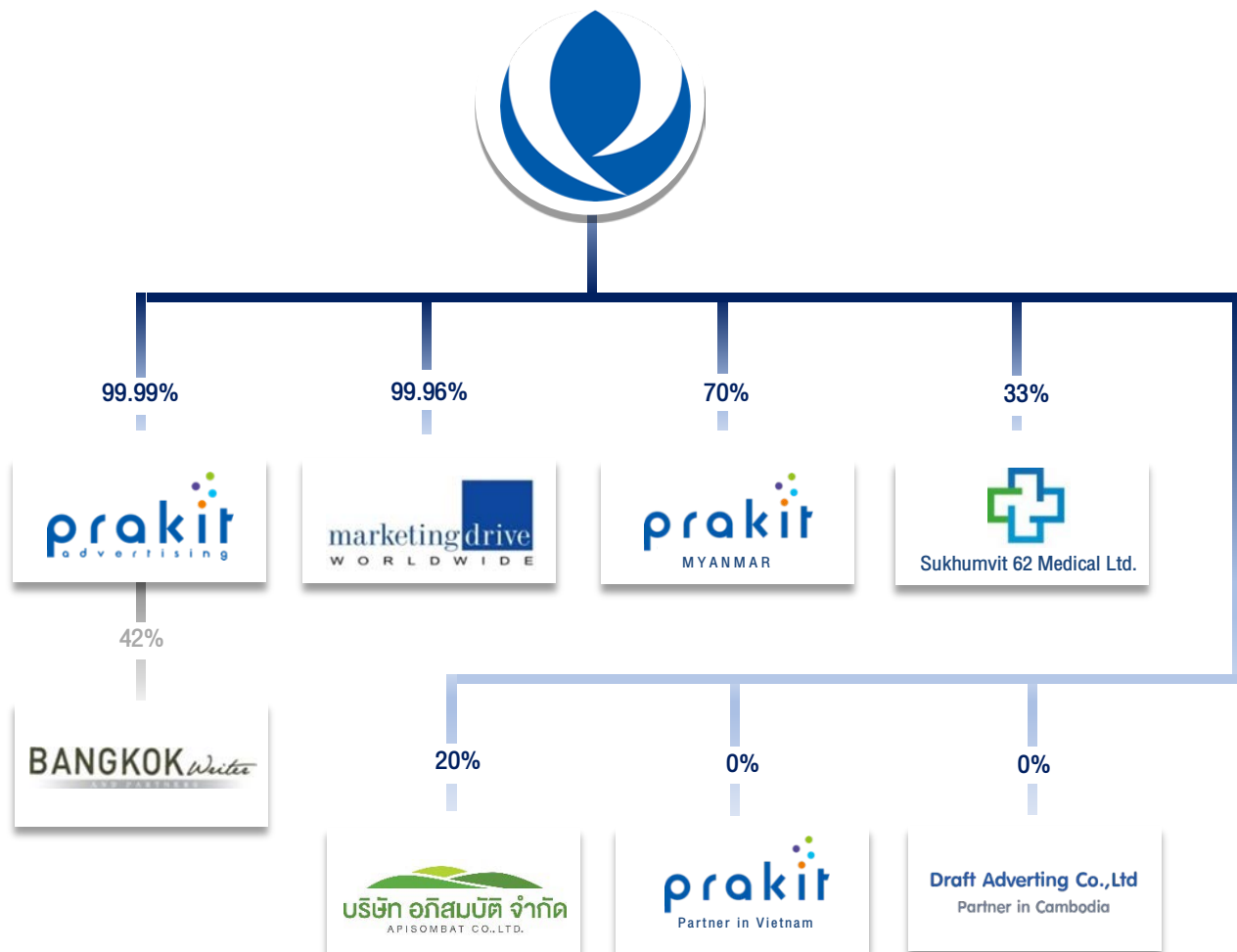
4. Public Relation The nature of this business is to get across the activities and development of clients to consumers. Public Relations is a very effective channel for the job. The Company must have good connection with PR persons of all media for such activities as press conference, press release, etc.

5. Business in Indo-China: The office in each country will take charge of all types of work in cooperation with the specialist local companies.

Associated and Subsidiary Companies:

Name	Nature of Business	% of Share
Prakit Advertising Limited	Operate as an advertising media buying agent and produce advertisements	99.993%
Marketing Drive Worldwide (Thailand) Ltd.	Operate advertising agency brokerage business directly to the target group (Event)	99.965%
Prakit Advertising Company Limited (Myanmar)	Operate brokerage business, buying advertising media, producing advertisements, making direct advertisements to target groups (Event) and PR	70%
Sukhumvit 62 Medical Limited	Operate private hospital business	33%
Apisombat Company Limited	Operates in buying, selling, and developing real estate.	20%

Prakit Advertising Limited which is the subsidiary of the Company holds 42% share of Bangkok Writer and Partners Limited.



Remarks

1. Draft Advertising Co., Ltd. has 4 Thai Shareholders.
2 major shareholders have total shares not exceeding 90%. They are not related parties of the Company.
Other 2 Thai shareholders, the company directors, hold total shares not exceeding 10%, are:

Mr. Phisal Prahasdangkura	5%
Mr. Apirak Apisarnthanara	5%
2. Prakrit Advertising Limited (Myanmar) with 30% shares held by 1 Thai who is not a related party of the Company
3. Bangkok Writer and Partners Limited with 58% shares held by

Mr. Apirak Apisarnthanarak (Company's director)	8%
Mrs.Thanaporn Boonyangyuen	15%
Ms. Panita Boonyangyuen	10%
Mr. Ratrong Srilert	25%

 Mrs.Thanaporn Boonyangyuen, Miss Panita Boonyangyuen and Mr. Ratrong Srilert are not related persons nor have conflict of interest in the company
4. The shareholding proportion of Prakrit Holdings Public Company Limited is 33%

The other 41.86% of shares are held by:

Saha-Union Plc.	21.01%
Saha Pathanapibul PCL.	17.65%
Prakit and Associates Co., Ltd.*	0.24%
Mr. Prakrit Apisarnthanarak** & family	2.05%
Mr. Apirak Apisarnthanarak ***	0.53%
Mr. Prapand Apisarnthanarak ****	0.06%
Mr. Phisal Prahasdankura *****	0.12%
Mr. Preecha Chaochotechuang*****	0.21%

 3 Thai company and 29 Thais who are not related parties of the Company 25.14%

* Prakrit and Associates Co., Ltd's directors are Mr.Prakit

Apisarnthanarak Mr. Apirak Apisarnthanarak

** Mr.Prakit Apisarnthanarak is Company Chairman.

*** Mr. Apirak Apisarnthanarak is Managing Director of the Company.

**** Dr.Prapand Apisarnthanarak is Mr.Prakit Apisarnthanarak's brother.

***** Mr. Phisal Prahasdankura and Mr. Preecha Chaochotechuang are Company directors

Investments in Other Companies

D.OASIS City Company Limited

The company invested 500,000 shares at 10 baht per share, totaling 5,000,000 baht or 13.70%.

D.OASIS City carries out business related to Metaverse, NFTs and DAPPs and all related activities.

D.OASIS Studio Company Limited

The company invested 50,000 shares at 10 baht per share, totaling 500,000 baht or 5.00%.

D.OASIS Studio carries out business related to Metaverse, NFTs and DAPPs and all related activities.

Verve Wellbeing Company Limited

The company invested 30,000 shares at 10 baht per share, totaling 300,000 baht or 10%.

Verve Wellbeing operates as a healthcare facility and other health-related businesses.

The Shareholders

The name and the shareholding ratio of the major shareholders as at July 17, 2025 are:

Major Shareholders		Amount held	(%)
1. Prakit and Associates Co., Ltd.*		15,095,160	24.97
2. Apisarnthanarak Family			
Mr. Prakit	Apisarnthanarak	5,829,890	9.64
Mr. Apirak	Apisarnthanarak	3,754,052	6.21
Ms. Pavinee	Apisarnthanarak	2,962,953	4.90
Mr. Anucha	Apisarnthanarak	2,530,042	4.19
3. Mr. Praphan	Sinthuphandecha	2,316,500	3.83
4. Mr. Wichai	Jiracharoenkijkul	1,634,100	2.70
5. Promart International Company Limited		1,606,000	2.66
6. Mr. Cherdsak	Chotimongkolsap	782,200	1.29
7. Ms. Pornsiri	Suwankaew	639,400	1.06
8. Ms. Wichuda	Grairithikul	637,450	1.05
9. Mr. Prapoj	Hanjirakarn	637,000	1.05
10. Mr. Worarit	Limsila	600,000	0.99
Total		39,024,747	64.56

Note: *Prakit and Associates Co., Ltd., which had advertising business before joining with FCB. Now it changes its business to investment in stock market. There is no business relationship except directorship.

Issued and fully paid-up capital

Authorized share capital of 94,438,800 baht with ordinary shares of 94,438,800 shares 1-baht par value, issued and fully paid-up capital 60,450,262 ordinary shares, 1 baht each, totally 60,450,262 baht.

Other Capital

- None -

Dividend payment policy

The company has the policy to pay dividends not less than 60% of normal net profit. There is no dividend policy in associated and subsidiary companies but dividend payment is subject to Board of Directors consideration of the company's overall operation result and future projects (if any) and proposes to shareholders getting approval.

Dividend Payment Detail	2024	2023	2022	2021	2020
Cash Dividend payment / share	0.70	1.00	1.00	0.60	0.40
Stock Dividend	-	-	-	-	-
% of Net Profit	(51.69)	(49.04)*	(130.98)	159.81	109.38

Note: *Profit from the sale of land in Soi Sukhumvit 50 is excluded from the dividend payout ratio calculation for 2023

Risk Management

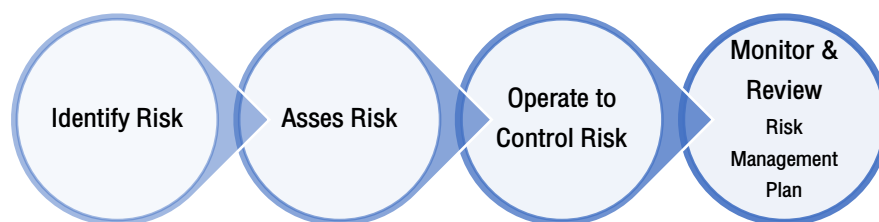
Risk Management Policy

The Company has a policy to regularly identify, review, monitor and prevent risks in various areas and emphasizes that directors, executives and employees at all levels are aware of the importance of risk management. The company's risk management system has been developed.

The company's risk management policy is as follows:

1. Ensuring risk management is consistent with achieving the company's goals, vision, mission, and strategies.
2. Use internal control guidelines according to COSO as a structural framework for developing risk management system by adjusting it to suit the company's operations.
3. Encourage employees at all levels to be aware of their responsibilities in risk management in operations processes.
4. Continuously monitor and evaluate risks according to changing factors, situations, and environments both from within and outside the organization.
5. Set guidelines for preventing and mitigating risks from the company's operations to avoid damage or loss that may occur, regularly monitoring and evaluating risk management results.
6. Set up written rules or ethics and work manual for employees at all levels to adhere to and practice in order to control risks that may occur from operation.

Risk Management Process



Once the company has identified risks, it proceeds to assess the risk level using a Risk Map. This assessment considers the likelihood of the risk occurring and the potential impact of that risk, determining which risk category it falls into. The risks are then categorized into four levels: High, Relatively High, Moderate, and Low. This categorization helps to establish appropriate risk management strategies, such as finding ways to control risks to an acceptable level or identifying methods to prevent or reduce risks.

The Company Establish Risk Management Team from the management with the following responsibilities:

- Communicate information and knowledge about risk management to employees and risk owners
- Prepare a risk management manual
- Follow up with risk owners to assess and control risks
- Report the progress of risk management to the management team

Business Risk Factors

The company regularly analyzes and monitors changes in both the internal and external environments to identify key risk factors that are significant to the company each year. Risk owners review risks within their respective departments before the risk management working group considers risk management approaches, including risk level assessment, for submission to the executive management and the board of directors.



Business Risk

Loss of principal clients

Under the current competitive situation, the Company and its group may lose all or part of the earning from main clients which would significantly affect the company's revenue. As such, we try to get the opportunity to present ourselves to prospects. Employee development must be carried simultaneously to improve the quality of our creative work and services which will lead to winning new and current clients.

Competition and the entry of new entrepreneurs causing decrease of agency commission and service fee rates

Currently, the advertising industry faces intense competition, especially in terms of reducing commission rates and service fees to meet customer demands. Therefore, the company needs to adjust its pricing strategy to align with market trends, to retain existing customers and to expand opportunities to new customer groups.

However, subsidiaries and affiliated companies have implemented proactive measures to offset this impact by expanding their customer base, generating revenue from new businesses, and increasing cost management efficiency. Additionally, competition from smaller operators with lower cost structures is another significant factor that the company must adapt to and continuously develop strategies to maintain long-term competitiveness.

Changes in Advertising Media and Consumer Behavior

Consumer behavior is rapidly evolving, with a continuous increase in attention and time spent on digital media and online platforms. This includes social networks like Facebook, Instagram, and LINE, as well as popular video platforms such as TikTok and YouTube. Consequently, brand marketing communications must shift toward digital channels.

Meanwhile, trends in Influencer Marketing, the Creator Economy, and Social Commerce play a vital role in consumer decision-making. We must adapt content production and media planning to suit the specific characteristics of each platform, as well as the continuously evolving media consumption habits.

Failing to promptly adapt media planning strategies and content production to evolving media trends

and consumer behavior could lead to decreased advertising campaign effectiveness, potentially impacting the Company's competitiveness and revenue. However, we continuously monitor industry trends, technology, and consumer behavior to ensure that our strategies and services are consistently aligned with market shifts.

Unexpected Events

Unexpected events and emergencies can occur at any time and rapidly impact business, such as natural disasters, pandemics, information system failures, or external environmental threats. These can directly affect business operations and slow down the overall economy and industry.

An example of a severely impactful situation is the COVID-19 outbreak since December 2019, which affected the global business environment, including our industry. The management recognizes the importance of this risk, and to mitigate potential impacts, the company has developed a Business Continuity Plan (BCP) and is closely monitoring the situation to ensure it can adapt and continue business operations in all circumstances.

Additionally, in 2026, international geopolitical conflicts—such as the tensions between the United States, Israel, and Iran—not only impact the overall economy but may also affect business operations in the following ways: 1.) Clients may consider cost-cutting measures and reduce advertising budgets, potentially leading to a loss of partial revenue for the company. 2.) Operating expenses may rise in line with energy prices, including office electricity, travel expenses, and costs associated with production and service delivery.

Legal Risk

Laws are continuously being updated and changed, including those related to the advertising business.

Currently, there are regulations prohibiting the advertising of certain products, such as alcohol, tobacco, narcotics, and certain health products, as well as restrictions on content and presentation methods. In the future, additional laws or regulations may be issued that affect advertising practices, such as regulations on advertising food, beverages, consumer goods, financial services, or health-related products.

Furthermore, advertising certain products requires approval from regulatory agencies, such as the Food and Drug Administration (FDA), the Securities and Exchange Commission (SEC), the Bank of Thailand (BOT), digital advertising regulatory agencies, and independent advertising ethics organizations.

The company and its subsidiaries have a policy to ensure that customers strictly comply with the laws and regulations of relevant agencies and continuously monitor changes in legislation to ensure that business operations meet legal standards and reduce the risk of legal penalties, fines, or reputational damage.

Human Resource Risk

In the advertising business, human resources are the primary driver of business, as they are the creators of work and service providers to customers. Personnel in this industry often possess specialized skills and are in high demand in the labor market, exposing the company to the risk of losing skilled personnel, which can impact the quality of work and the company's competitiveness.

The company recognizes the importance of its personnel as valuable resources and has established policies to attract and retain talented individuals, including:

- **Continuous development and training** to enhance employees' skills and knowledge.
- **Relationship-building activities** between management and employees to foster a positive organizational culture.
- **Welfare and benefits**, such as a provident fund, interest-free welfare loans, and other benefits to incentivize long-term employee retention.
- **New talent development programs**, such as student competitions, to cultivate new personnel to replace and strengthen the team.

These policies help mitigate the risk of losing key personnel and enhance the company's competitiveness in the rapidly changing advertising industry.

Corruption Risk

To prevent corruption in the organization, the Board assigns the internal audit to assess the corruption risk, effect and possibility with a monthly review. The Board also enforces an anti-corruption policy and code of conduct in order to prevent any corruption in our business.

The Board of Directors defines the code of conduct to comply with anti-corruption policy as follows:

1. Directors, Executives and Employees must report vested interest to prevent conflict of interest.
2. The Company shall procure and define an executive representative to give presentation on occasions.
3. Set a communication channel for whistle blowing. Inform the employees about the report channel and set the reporter protection measure.
4. Assign Audit Committee to assess corruption risk, consider the result of the whistle-blowing and report to the Board of Directors.
5. Establish "Business Ethics" and inform all employees to understand the importance of complying to the Company's regulation.

Emerging Risk

Technological Change Risk

Technology in the advertising industry is rapidly evolving, particularly in areas such as Artificial Intelligence (AI), Automation, Big Data analytics, and Digital Marketing Technology (MarTech), which are playing a significant role in transforming media planning, content creating and advertising campaign performance analysis process.

The company recognizes this change and has adopted AI and digital technologies to improve work processes in several areas, including:

- Analyzing customer behavior to create more targeted advertising campaigns.
- Automated content creation and ad design to increase efficiency and reduce costs and production time.
- Real-time ad performance analysis systems to adjust strategies in line with market trends.
- Using AI to help analyze trends and consumer behavior, increasing business opportunities and aiding in decision-making.

However, the development of AI and technology that can create advertisements independently may allow customers to produce ads without needing agency services, which is a risk that could impact the company's revenue. The company has continuously adapted to these trends by developing new services that consistently meet the evolving needs of both clients and consumers.

Climate Change Risk

Climate change is an unavoidable factor that impacts businesses. Increasingly severe natural disasters, such as heavy rainfall, floods, storms, and air pollution, can cause both physical and economic damage, affecting the company's business in multiple dimensions:

- **Impact on Revenue and Customers:** Some customers affected by disasters may reduce their advertising budgets, directly impacting the company's revenue.
- **Impact on Operational Processes:** Advertising filming locations may be damaged by natural disasters, causing delays in production. In cases where travel to affected areas is required for filming, costs may increase.
- **Changes in Environmental Regulations:** Governments and international organizations are likely to issue stricter laws and regulations regarding greenhouse gas management and environmental sustainability, which may increase the company's operating costs.

To address these risks, the company prioritizes studying and monitoring environmental regulations and implementing systematic management plans, such as:

- Managing the organization's greenhouse gas emissions to comply with environmental standards.
- Increasing business operational flexibility, such as developing digital platforms to reduce reliance on on-location advertising filming.
- Using energy and resources efficiently by reducing material waste and utilizing clean energy in operations.
- Proper waste and refuse management to minimize impacts on the environment and society.

The company is committed to contributing to the sustainability of the advertising industry and society as a whole through environmentally friendly and responsible business practices in the face of long-term climate change.

Business Sustainability Development

The content regarding sustainability operations covers the operations of Prakit Holdings Public Company Limited and its subsidiaries, namely Prakit Advertising Company Limited and Marketing Drive Worldwide (Thailand) Company Limited, excluding overseas subsidiaries. The reporting period is for the year 2025, from January 1, 2025, to December 31, 2025.

Our Commitment

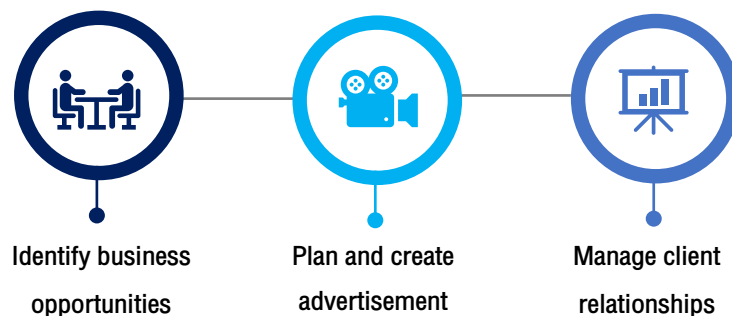
Prakit is committed to not only creating growth for the group and its clients, but also to spreading positive energy outwards to encourage people in society to have a better life and create sustainability for both the company and all stakeholders. This is achieved through operations that create value in terms of corporate governance, economy, society, and environment, which are in line with the United Nations Sustainable Development Goals (SDGs).

Business Value Chain

The company operates from upstream to downstream in the business value chain to create and deliver advertising work and services that meet the needs of brands and communicate useful information for consumer decision-making. The

company continuously develops operational processes in both core and support activities, and seeks business opportunities with customers, partners, allies, and other related stakeholders.

Core Activities



Description of Core Activities

- **Identifying business opportunities** involves holding meetings to receive marketing briefs from clients and visiting both existing and potential clients to present work.
- **Planning and creating advertising media** includes conducting research on the client's products/competitors and target audience, developing marketing communication

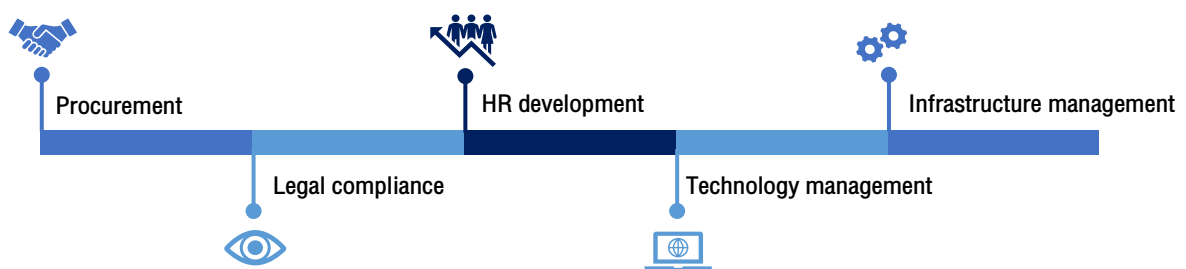
strategies for clients, creating ideas, using information obtained from strategy planning and research to create advertising ideas for clients through joint production of advertising work with partners and subsidiaries, including various forms of public relations, planning and purchasing advertising media, disseminating completed advertising media to the public

through various channels, and measuring and evaluating the effectiveness of advertising work.

- **Managing customer relationships** involves monitoring and evaluating customer satisfaction, preparing summary reports of operations, developing internal recommendations after the implementation of

planning and creating advertising media to be applied to future project work, and presenting the results of operations to senior management of clients, including offering recommendations for future ongoing operations, and providing channels for receiving comments and suggestions from customers through customer service staff or company executives.

Support Activities



Description of Support Activities

- **Procurement** involves comparing prices from different suppliers, searching for and selecting suppliers to jointly produce advertising work.
- **Legal Compliance** involves contacting regulatory agencies, such as the FDA and the Censor Board, to verify the accuracy and appropriateness of advertising content.
- **Human Resource Development** includes developing and enhancing employee skills and knowledge, recruiting personnel, managing compensation and benefits, and caring for employee well-being and working environment.
- **Technology Management** includes managing and developing secure information technology systems suitable for business operations, applying artificial intelligence (AI) in operations.
- **Infrastructure Management** This includes energy management, waste management, resource reduction, personal data protection, finance and accounting, and receiving and handling complaints.

Company Stakeholders

The company recognizes the importance of stakeholder engagement, who contribute to driving the company's business both directly and indirectly, and are an important part of driving the company's continuous development and growth to create value for the organization and the external society. Our stakeholders are identified in eight groups, both internal and external to the organization, as follows:

Stakeholders	Stakeholders Expectation	Response to Expectation	Communication Channel
Employee	○ Having job security and career advancement opportunities ○ Providing appropriate welfare and compensation ○ Developing digital literacy and skills ○ Being treated equally ○ Having a work-life balance ○ Retaining the organization's high-potential employees (Talent Retention)	○ Continuously develop employee potential by providing training with an evaluation system. ○ Provide a variety of welfare benefits and facilities to employees. ○ Conduct an annual review of employee compensation and benefits to consider determining appropriate and competitive compensation and benefits compared to the same industry.	○ Communication via email and the company's online systems ○ Direct communication between employees, supervisors, and the Human Resources department ○ Communication from executives to employees directly through Town Hall meetings at least twice a year ○ Annual satisfaction surveys ○ Complaints through the company's complaint system, which is email at hr@prakit.com
Shareholder/Investor	○ Return on investment ○ Dividends ○ Transparent and auditable business practices ○ Compliance with relevant laws, including good corporate governance	○ Building trust through operational policies ○ Conducting business transparently and accountably, in compliance with relevant laws, including good corporate governance	○ Annual report ○ The company's various online media ○ Website ○ Shareholder meetings and shareholder meeting minutes/reports ○ Press releases

Stakeholders	Stakeholders Expectation	Response to Expectation	Communication Channel
Client	○ Maintaining the highest level of personal data security ○ Transparency and clarity in providing product information to customers, including price and how to use the product ○ Receiving work that effectively meets marketing objectives within the specified budget	○ Having a robust strategy, creativity, and communication that is clear, transparent, and measurable. ○ Building strong relationships through company representatives. ○ Communicating and disclosing timely information.	○ Company representatives ○ Annual satisfaction surveys ○ Complaints through the company's complaint system via various channels such as email and the company's social media
Business Partner	○ Grow with the company in expanding services to reach a diverse customer base. ○ Expect the company to be fair in conducting business together	○ Establish quality standards in joint operations, including a suitable and fair compensation structure ○ Develop a platform for partners to connect and conduct business together efficiently	○ Company representatives ○ Quarterly meetings with partners ○ Partner selection and recruitment ○ Company channels such as email and the company's social media
Consumer	○ Receiving accurate information that is useful for decision-making ○ Listening to feedback, suggestions, and criticisms of advertisements	○ Publishing work that is factual and beneficial for decision-making ○ Using consumer feedback, suggestions, and criticisms to improve the quality of advertising and align with consumer behavior	○ Company social media ○ Email, website ○ Telephone ○ Complaints through the company's complaint system via various channels
Allies	○ New business opportunities	○ Finding suitable businesses/projects	○ Company representatives

Stakeholders	Stakeholders Expectation	Response to Expectation	Communication Channel
	Expanding business growth	- for partners to increase job opportunities - Treating partners honestly and fairly	- Telephone, email - Website - Monthly meetings with subsidiaries
Competitor	- Fair competition - Not damaging the reputation of competitors	- Working transparently, not distorting facts, using fair prices - Not seeking confidential information from competitors	- Website - Various social media - Annual reports or various news released by the company
Regulator	- Compliance with laws, regulations, and rules - Participating in new projects or collaborations from government agencies	Monitoring and studying both old and new regulations to comply with them	- Telephone - Reports disclosed to the public and submitted to regulatory offices/agencies - Continuously participating in activities, seminars, and projects of government agencies - Monitoring policies, regulations, rules, and requirements of regulatory agencies / licensing agencies - Supporting activities and responding to government policies

Sustainability Policy and Strategy

Organization's Sustainability Objectives and Goals

Prakit Holdings Public Company Limited ("the Company") has established a sustainability strategy with a commitment to creating sustainable growth

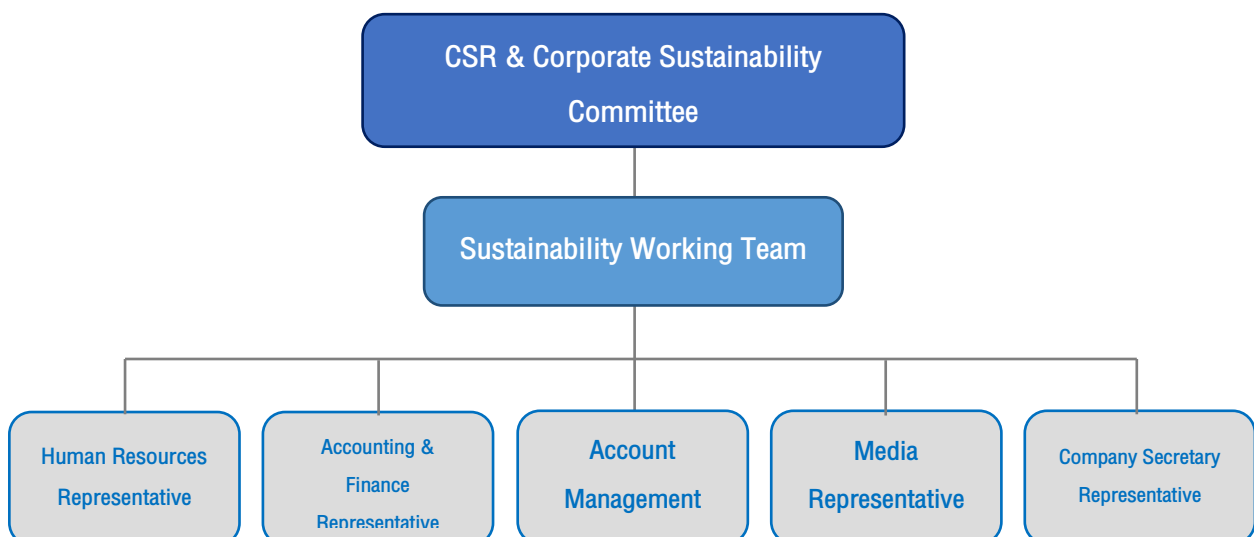
for all stakeholders and transmitting "positive energy" or internal value to the outside to promote a better life for people in society, which creates

sustainable value for both the company and all stakeholders and is in line with the company's vision of "Drive Positive Impact to create better changes for all." Therefore, the company attaches importance to sustainable operations in all 3 dimensions: environment, social, and governance and economic. The company complies with the rules, regulations, and standards of the countries in which it operates, and is committed to studying and complying with international sustainability principles, namely the Sustainable Development Goals (SDGs) of the United Nations.

The company therefore encourages personnel to comply with the company's sustainability policy, which covers operational guidelines on environmental, social, and governance and economic aspects. The Social Responsibility and Sustainable Development Committee is responsible for establishing, considering, and reviewing the company's sustainability policy for submission to the Board of Directors for approval, and overseeing compliance with the said policy.

In addition, Company established a sustainability governance structure, specifying clear structures,

roles, and responsibilities at the Board of Directors, management, executive, and internal department levels to drive, support, monitor, and review overall sustainability management. The company appointed the CSR and Sustainable Development Committee and a Sustainability Working Team composed of representatives from various departments such as Human Resources, Finance and Accounting, Account Management (Client Service), Advertising Media, and the Company Secretary's Office. The Sustainability Working Team is responsible for considering sustainability policies and plans, setting goals, and compiling and reporting sustainability performance results to the CSR and Sustainable Development Committee on a quarterly basis. Furthermore, the Sustainability Working Team is responsible for promoting sustainability awareness within the company to further improve the company's sustainability performance.



Sustainability Practices

The company has demonstrated its commitment to responsible business practices by implementing sustainability practices and operational plans that cover corporate governance and economic, social, and environmental aspects as follows:

Corporate Governance and Economic Aspect

- Committed to good corporate governance, the company has set a target of zero incidents of business ethics violations and corruption, and encourages 100% of employees to receive training in business ethics. The company regularly studies and monitors relevant rules and regulations, and promotes attitudes and knowledge about business ethics to employees at all levels.
- Manage the supply chain in accordance with ethical and sustainability principles to ensure that the company works with quality partners and allies, and can manage relationships with partners, allies, and competitors appropriately and fairly. The goal is for 100% of key partners to sign and comply with the business partner code of conduct through partner evaluation and selection, and to promote and support the company's employees to have knowledge and work on the principles of business ethics.
- Committed to protecting personal data and managing cybersecurity by setting a target of zero customer data breach incidents and zero incidents or cases of the company being cyberattacked to ensure that there is no leakage of personal information of all parties involved with the company and to prevent damage to the company's assets and reputation by developing

security systems and preventing cyberattacks, including ensuring that employee operations comply with cybersecurity policies.

- Operate with consideration for customer safety and satisfaction, including responsibility to customers, focusing on customer rights and needs as a priority, and striving to provide products and services that meet customer needs and help them achieve their goals efficiently to make customers decide to return to use the service again, including expanding the customer base effectively. The company has set a target for customer satisfaction assessment results of not less than 75%, by conducting customer satisfaction assessments, surveys to improve and develop the company's work and services.

(Learn more about the full Corporate Governance and Economic Sustainability Policy: [Link](#))

Social Aspect

- Develop the potential of employees to be competitive in business to ensure that the company's employees have the ability and attitude to adapt to business changes, can work and create results effectively, while also focusing on the well-being of company employees. The company has set a target to increase employee engagement scores by 10 points in 2025 to ensure that employees are satisfied with the company at a good level and the company will be able to retain quality personnel through the provision of training to develop knowledge and skills in performing work appropriate to the nature of the work, including business trends, and providing welfare and various activities,

including a process of surveying employee satisfaction and listening to employee feedback.

- Operate with respect for human rights principles to ensure that no human rights violations occur, whether to employees or those involved throughout the supply chain. The company has set a target of zero incidents related to human rights violations by studying relevant labor laws and regulations, including ensuring regular compliance. In addition, channels for receiving complaints and remedial measures are provided.
- Supervise and produce advertising content responsibly to ensure that consumers receive accurate and factual information that is useful for making decisions about choosing products and services. The company has set a target of zero complaints regarding violations of the ethics of print media production by providing checks on relevant regulations in the production and dissemination of advertising content in the company's creative, production, and dissemination of advertising media processes, including providing knowledge and ensuring that employees comply with responsible creative practices.
- Create value and personnel for the advertising industry, providing quality personnel to work in advertising and producing quality advertising content, taking into account responsibility to consumers. The company has set a target amount of money used in personnel development projects in the advertising industry per year by promoting and creating quality personnel to enter the advertising industry more and more, including nurturing good and correct thinking of advertising people through

scholarships and conducting activities to promote knowledge and advertising skills to students.

(Learn more about the full Social Sustainability Policy: [Link](#))

Environmental Aspect

- Implement an efficient waste management system, including encouraging employees at all levels to jointly reduce waste generation in order to reduce the amount of waste from the company's operations released to the outside by 5% through the establishment of a waste management system from waste collection, waste separation, and waste measurement, including campaigning for employees to dispose of waste properly and reduce waste generation through the use of equipment to its maximum efficiency or reuse instead of buying new ones.
- Manage energy efficiently, including supporting and ensuring the most efficient use of electricity in the organization to reduce the energy impact from the company's operations, and also effectively manage the company's energy costs. The company has set a target to reduce overall energy consumption across the organization by 5% by 2026 through the use of renewable energy from solar power and campaigning for employees to jointly use electricity efficiently and sparingly, including regularly checking and turning off unused electrical appliances.
- Committed to studying and developing a management system for energy consumption and greenhouse gas emissions in the organization, while cooperating with the government and relevant agencies, and

participating in helping to slow down or mitigate the problem of temperature change to the best of its ability in order to achieve the goal of disclosing greenhouse gas emissions data within 5 years by studying methods and undergoing surveys and verification of greenhouse gas emissions from relevant agencies.

(Learn more about the full Environmental Sustainability Policy: [Link](#))

Policy Review Guidelines

The company establishes an annual policy review, whereby the Social Responsibility and Sustainable Development Committee will propose guidelines and sustainability policies for the Board of Directors to consider and review to ensure that the policies and practices are appropriate to the current situation, future business opportunity trends, including various factors both internal and external to the organization. As a company operating in the communication business that creates impacts related to people and society mainly in influencing

consumer and public awareness and understanding, the company has established a sustainability policy that is in line with the company's business direction and strategy. The company attaches importance to social aspects such as employee potential development and well-being care, creating value and personnel for the advertising industry; corporate governance and economic aspects such as supervising and being responsible for advertising content, protecting personal data, and managing cybersecurity; and environmental aspects such as energy management and waste management. The company considers that the social and corporate governance and economic aspects are the foundation of the company's important sustainable development because the company's business, which is the production of advertising media and the provision of advertising services, mainly has social and corporate governance and economic impacts and does not have much impact on the environment. However, the company also intends to manage the environmental aspects in the business process as well.

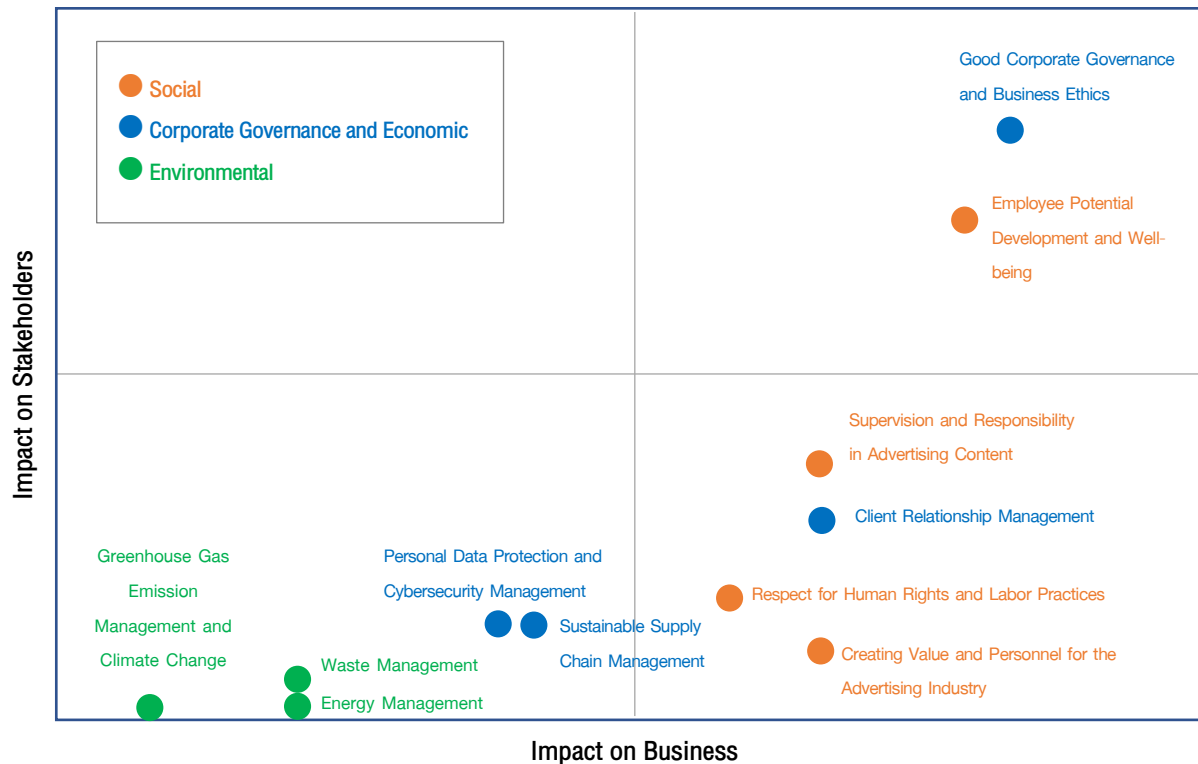
Key Sustainability Issues

Process for Assessing Key Sustainability Issues

1. Understanding the organizational context: Studying and considering key sustainability issues in the industry by studying international standards such as Morgan Stanley Capital International (MSCI), S&P Global, and the Sustainability Accounting Standards Board (SASB), including companies in the industry, and screening issues related to the company's business and specific characteristics.
2. Assessing the importance of each key sustainability issue by considering two perspectives: risks, opportunities, and impacts on the organization itself, and impacts on stakeholders that stakeholders consider important, covering corporate governance and economic, social, and environmental aspects. All stakeholder groups participated in assessing the

- importance of key issues through questionnaires and interviews with company executives.
3. Review and acknowledgment from the Board of Directors to ensure that impacts or risks are properly assessed.
 4. Regularly review and assess key sustainability issues every year as new issues may arise depending on the situation, including changes in stakeholder expectations in the future.

Prioritization of Key Issues for Prakit Holdings Public Company Limited



1. Good Corporate Governance and Business Ethics
2. Employee Potential Development and Well-being
3. Supervision and Responsibility in Advertising Content
4. Client Relationship Management
5. Creating Value and Personnel for the Advertising Industry
6. Respect for Human Rights and Labor Practices
7. Sustainable Supply Chain Management
8. Personal Data Protection and Cybersecurity Management
9. Waste Management
10. Energy Management
11. Greenhouse Gas Emission Management and Climate Change

Definition of Key Sustainability Issues

1. Good Corporate Governance and Business Ethics

The processes the company uses to manage and control its business in a transparent, honest, and efficient manner. The company adheres to good corporate governance and business ethics policies to ensure effective and fair management, reducing risks and fraud.

2. Employee Potential Development and Well-being

The processes and activities that the company undertakes to enable employees to work effectively, create satisfaction, and have a sense of belonging to the organization. Employee care and management is an important part that helps the organization achieve its goals and helps the organization retain talented employees, reduce turnover, and create a good working environment, including developing skills and knowledge for employees, and providing appropriate and fair compensation and benefits, while taking care of the well-being of employees, both mentally and physically.

3. Supervision and Responsibility in Advertising Content

The company's policies and operations in producing effective advertisements to achieve customer goals and benefit consumer decision-making by producing advertisements with content that is correct according to ethical and legal principles by submitting advertising content to the Thailand Radio and Television Advertising Review Association and the Food and Drug Administration for review before publishing, including producing works/content that adds positive impact to society.

4. Client Relationship Management

The company's commitment to operating honestly, transparently, with care for customer

safety and satisfaction, and with responsibility towards customers, prioritizing client rights and needs, including providing products and services that meet their needs and effectively help clients solve business problems.

5. Creating Value and Personnel for the Advertising Industry

The processes and activities that the company undertakes to promote and create quality personnel to enter the advertising industry, including nurturing good and correct mindsets for advertising professionals, such as providing knowledge and organizing activities for students to practice creative and advertising production skills.

6. Respect for Human Rights and Labor Practices

The company's policies and operations that do not violate human rights, such as fair employment, not using illegal or forced labor, non-discrimination based on gender, race, religion, and not supporting any activities that violate human rights principles.

7. Sustainable Supply Chain Management

Ethical and sustainable supply chain management is in line with the ESG procurement policy to ensure that the company has a sustainable supplier selection process and manages all supply chain stakeholders, such as partners, allies, and competitors, fairly and equitably.

8. Protection of Personal Data and Cyber Security Management

The company has policies in place to protect data and systems for managing personal data and is in compliance with the Personal Data Protection Act. In addition, there is a cyber protection system in place to prevent leaks, including security and protection systems from cyberattacks.

9. Waste Management

Processes and activities to reduce, control, and manage waste generated from work processes in the workplace according to the 3R principles: Reduce, Reuse, and Recycle to minimize environmental impact, such as encouraging employees to use reusable water glasses instead of disposable plastic cups when buying drinks in the cafeteria, waste separation, and a policy to reduce paper use and use double-sided paper to reduce waste from paper.

10. Energy Management

Processes and activities for managing energy in the workplace for maximum efficiency. The company manages energy by installing solar cells to bring clean energy to use in the organization, including regularly checking the

condition of equipment or electrical appliances in the office, as old electrical appliances may use more electricity than usual.

11. Greenhouse Gas Emission and Climate Change Management

Operations and strategies used in business to reduce, prevent, or control greenhouse gas emissions from work processes to reduce environmental impacts and climate change that may occur in the future and to be part of supporting sustainability. The company is aware of and attaches importance to the problem of climate change by studying methods of collecting greenhouse gas emission data in the organization and reducing greenhouse gas emissions.

Impacts of Key Sustainability Issues

Key Sustainability Issues	Impacts towards:	
	Business	Stakeholders
Corporate Governance and Economic Aspect		
Good Corporate Governance and Business Ethics	Good corporate governance and business ethics help businesses operate stably, grow sustainably, reduce the risk of violating laws, regulations, including disputes, complaints, help promote confidence to investors and build confidence and trust, create a good corporate image in the capital market, and attract investment.	Having good corporate governance and business ethics will build confidence and trust for investors and all stakeholders that the company will not take advantage of or violate any related laws and regulations.
Client Relationship Management	Effective client relationship management will help the company have a strong customer base, maintain good relationships with client, increase business opportunities and create growth.	Effective client relationship management will result in customer satisfaction with the work and service, and receive a response to business needs. Whether it is the growth of sales or brand building and awareness, which contributes to the growth of the client's business.
Sustainable Supply Chain Management	Sustainable supply chain management reflects the efficiency in selecting partners and managing relationships with partners and allies, helping to create competitiveness, able to produce and deliver efficient work and services, and can achieve goals.	The company's sustainable supply chain management gives customers, partners, and allies confidence that they have chosen to do business with a company that has policies and operations to manage all stakeholders in the supply chain, whether they are customers, partners, allies, including competitors, fairly and equitably. Customers will also receive quality,

Key Sustainability Issues	Impacts towards:	
	Business	Stakeholders
		efficient, and timely products and services.
Protection of Personal Data and Cyber Security Management	The protection of personal data and the management of cybersecurity help maintain cybersecurity, prevent damage to assets, operations, reputation, and the risk of violating personal data laws.	The protection of personal data and the management of cybersecurity help mitigate the risk and prevent the leakage of data of customers, partners, employees, consumers, and other related parties.
Social Aspect		
Employee Potential Development and Well-being	Developing employee potential and well-being demonstrates the ability to retain talented personnel, the non-increase in the turnover rate. It also reflects work efficiency, quality of work and services, helps increase customers and sales which will help the company grow. The company can attract talented personnel to join and be in demand in the labor market.	Developing employee potential and well-being results in employees working efficiently, having career growth, and having better physical and mental health.
Supervision and Responsibility in Advertising Content	The governance and responsibility in advertising content help reduce the risk of complaints/lawsuits regarding misleading advertising. However, it may limit some creativity in presenting the work.	The governance and responsibility in advertising content help consumers receive accurate and truthful information, which is beneficial in making purchasing decisions for goods and services. It also helps reduce the risk of being sued for misleading advertising to customers.
Creating Value and Personnel for the Advertising Industry	Creating value and personnel for the advertising industry helps to find and create quality personnel with a positive	Creating value and personnel for the advertising industry helps the advertising industry have more quality

Key Sustainability Issues	Impacts towards:	
	Business	Stakeholders
	attitude towards advertising work into the organization.	personnel, resulting in good advertising work for society and consumers.
Respect for Human Rights and Labor Practices	Respecting human rights and labor practices through measures to prevent human rights violations helps mitigate the risk of labor law violations, labor disputes, and enhances the company's reputation.	Respecting human rights and labor practices through measures to prevent human rights violations will help employees and contract employees have a good working environment, receive fair compensation, be treated equally and have equal opportunities, including fair treatment of partners and allies.
Environmental Aspect		
Energy Management	Energy management enables companies to reduce operating costs and manage energy use within the organization more efficiently.	The organization's energy management helps reduce overall energy resource consumption and helps reduce environmental impact, as well as responding to the government's need for energy management at the national level.
Waste Management	Waste management results in efficient waste management within the organization, able to recognize the amount of waste and manage measures to reduce waste. It also helps reduce operating costs from reusing certain office equipment instead of buying new ones.	The organization's waste management helps reduce the amount of waste that goes out into society, which mitigates the impact on the environment.
Greenhouse Gas Emission Management and Climate Change	The management of greenhouse gas emissions and climate change reflects the efficiency of resource and energy	The management of greenhouse gas emissions and climate change is a response to the needs of the

Key Sustainability Issues	Impacts towards:	
	Business	Stakeholders
	management within the organization, which helps reduce operating costs and create a positive image for the organization.	government, demonstrating cooperation in solving the problem of climate change at the national and international levels.

Sustainability Performance Results

Social Initiatives

Employee Potential Development and Well-being

The company is aware that employees play an important role in driving the company's growth. Therefore, it focuses on developing the knowledge and skills of employees to be able to compete in a rapidly changing industry and to be able to deliver work and services efficiently. This is something that the company values and is determined to achieve by setting a goal for employees to receive training in Artificial Intelligence technology (AI) skills no less than 6 hours per person per year.

In addition, the company also emphasizes the well-being of its employees. This is because when employees have a good standard of living and are satisfied with their work, it has a positive effect on the quality of work and service delivered to clients. The company has activities to take care of the physical and mental health of employees on a regular basis.

Goals

- Increase employee satisfaction with the organization by 10% compared to 2024
- Reduce employee turnover to below 33% in 2025, or a 1% decrease from 2024
- Achieve zero workplace accidents
- Have zero days of work absence due to work-related illnesses

- Achieve an employee satisfaction score of 90 for the work environment (10% increase/decrease)

Activities

Employee Development Project:

Artificial Intelligence (AI) Technology

The company provides tools and enhances employees' skills in using AI tools and technologies. An AI training plan is developed by first studying suitable technology information and courses for each department, such as the advertising media department and the creative department. The company also encourages employees to practice using AI so that it can be integrated into their work efficiently. User manuals are also developed to enable employees to effectively and standardized use of AI-related tools, software, and platforms in the advertising business. This includes promoting analytical thinking and problem-solving with AI, such as in-depth data analysis, trend identification, or complex model creation to empower employees with AI technology skills for efficient work and reduced work time.

Creative Safe Space Project

The company has created a safe and supportive work environment that fosters creativity by developing knowledge, understanding, and skills in accident prevention, such as fire drills, mental and physical health promotion, and creating a work environment conducive to the work of employees in advertising agencies. The company provides a comfortable communal area, open-plan work spaces, and co-working spaces. In addition, from 2022-2024, office and meeting room chairs were replaced with more ergonomic chairs.

Occupational Safety and Health

Valuing the employee's safety and health, the Company has the policy on this matter.

1. Keep the workplace sterile by cleaning the floors, push buttons, door handles and other risk points daily.
2. Hire security guard unit to monitor the office areas, including the parking lot, in order to protect the employees, their property and the Company's property.

3. Carry out office safety and hygiene inspection such as monthly elevator check-up, power transformer check-up, and pest control every 3 months. Clean the canteen and kitchen monthly.
4. Encourage all employees to be aware and help keep the working space clean for overall good hygiene and health.
5. Ensuring safety in the workplace by providing employees with key cards to enter and exit every floor of the office.

Activities to Promote Physical and Mental Health

The company provides relaxation areas for employees to unwind and find inspiration. A fitness room with exercise equipment is also available for employee use. Yoga classes are offered for interested employees to help alleviate potential office syndrome symptoms that may arise from work. In addition, the company provides annual health check-ups and flu vaccinations to further promote the good health of its employees.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Average number of hours spent on AI training	Hour/person	No data collected	6.67	7.02
Employee turnover rate	%	31%	34%	20%
Employee satisfaction rate with the organization	%	No data collected	77%	69.8%
Workplace accidents	Time	0	0	0
Number of work-related sick leave days	Day	0	0	0
Employee satisfaction score with the work environment	%	No data collected	67%	63.2%

Creating Value and Personnel for the Advertising Industry

The advertising industry is constantly and rapidly changing, and it is found that the resignation rate of personnel in the advertising industry tends to increase. The company, as a producer and service provider in the advertising industry, will be directly affected by the decrease in personnel in the advertising industry, such as the challenge in recruiting personnel with the ability and skills suitable for advertising work and the challenge in retaining personnel. Therefore, the company recognizes the importance of creating value and talented personnel in the industry by setting a budget for projects to create value and personnel for the advertising industry in the form of scholarships.

Goals

- Organize the Idea Excellence project every year
- Have no less than 15 teams participating in the project

Activities

Idea Excellence Project

The company organizes a competition for strategic ideas and creative work in the form of advertising campaigns across digital media, traditional media, and other creative campaign formats. This is done in collaboration with clients and universities, and

the project has been running for over 30 years. It serves as a platform for students studying in advertising and marketing-related fields to express themselves, develop their potential, and prepare for real-world work in the advertising business. The participants also have the opportunity to receive scholarships and job opportunities with the company. In addition to promoting development and social participation, this also creates value and provides quality personnel to the advertising industry. This project has received cooperation from partners, such as interested clients who want to use their products as the theme for that year's Idea Excellence, along with setting attractive prizes to encourage participation in the competition. The activity is publicized through social media, and the project and its theme are introduced to students at various institutions. After the competition is completed, the winners of the various awards will be announced and given scholarships.

In 2025, there were 300 teams from participating in the Idea Excellence competition. After the selection process, 5 teams from 2 universities were selected to advance to the next round.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Idea Excellence Project Applicants	Team	No activities organized	108	300

Respect for Human Rights and Labor Practices

The company recognizes that human rights are fundamental rights inherent to all human beings, which everyone should receive equally and equitably.

Therefore, the company is committed to ensuring that human rights are not violated or that employees are not treated unfairly. This reduces the risk or impact of human rights violations caused by employee actions

or the company's products. The company is committed to ensuring that the number of disputes or complaints regarding human rights violations is zero, and the company has measures in place to prevent, address, and remedy human rights violations.

Goals

- Zero cases of disputes or complaints regarding human rights violation

Activities

Respect for Human Rights and Labor Practices

○ Measures to Prevent Human Rights Violations.

- Develop and communicate a human rights policy and train employees to understand human rights in the workplace, including how to observe and prevent potential violations.
- Establish a safe and anonymous reporting system for human rights violations, such as through Google Forms or a complaint box, to ensure that employees are confident that their complaints will be handled fairly.

○ Investigation and Resolution of Complaints

- Establish an internal committee (comprising representatives from HR and management) to investigate complaints regarding human rights violations, ensuring that the investigation process is transparent and fair.
- After the investigation is completed, inform all relevant parties of the results and explain the rationale behind the decision to ensure understanding and trust in the process.

○ Measures to Remedy Victims

- Provide psychological counseling for those affected by human rights violations, including legal advice if necessary.
- If the violation has an impact on the mental or physical health of employees, provide time off for recovery or treatment.
- In cases where the victim is unfairly dismissed, consider reinstatement measures and provide appropriate financial compensation.

○ Action Against Perpetrators

- Take disciplinary action in accordance with the organization's regulations, such as warnings, demotions, or immediate termination if employees are found to have committed human rights violations.
- Monitor the behavior of perpetrators to prevent further human rights violations, including providing rehabilitation programs for perpetrators.

○ Improving the Working Environment

- Consider revising organizational policies and culture after the investigation and resolution of complaints are completed to prevent recurrence, for example, improve the organizational culture to promote mutual respect, including creating a culture of acceptance of diversity within the organization.
- Organize activities that emphasize acceptance and respect for the differences of employees in terms of ethnicity, gender, age, and religion to create a work environment that respects differences.

○ **Monitoring and Evaluation**

- Monitor the results of corrective and remedial actions after an incident to ensure that the problem is fully resolved and that victims receive appropriate remedies.

- Evaluate the policies used in the management and remediation process and update them to ensure they are current and relevant to the changing situation.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Cases of human rights violations or complaints	case	0	0	0

Supervision and Responsibility in Advertising Content

The company is aware of the impact that advertising work can have in guiding or promoting consumer behavior. Delivering high-quality and responsible work to society is therefore something the company has always prioritized so that consumers and people in society receive accurate, truthful information that is useful in making decisions about choosing goods and services. The company therefore responsibly supervises and produces advertising content in accordance with relevant laws and regulations.

Goals

- The number of incidents or complaints related to consumer rights violations is 0.
- The number of cases or complaints regarding violations of the code of ethics for print media production is 0.

Activities

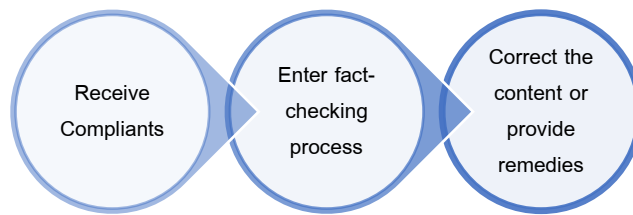
Responsible Advertising Production

- Establish guidelines for responsible and ethical advertising production.
- Educate relevant departments on the creation and production of advertising

media and ensure compliance with responsible advertising production guidelines.

- Verify relevant advertising regulations with regulatory agencies during the production process and before the advertisement is published.
- Have a policy of not accepting work that is contrary to moral principles and laws.
- Do not publish negative content that is intoxicating, deceptive, or leads to social division.
- Have a channel for receiving complaints about consumer rights violations, media ethics violations, or the publication of untrue advertising content. Those who find such violations can report them via email at info@prakit.com or the company website www.prakit.com.
- Have remedial measures in case of victims, correct the content to be accurate, and take appropriate action when there are cases of consumer rights violations, media ethics violations, or the publication of untrue advertising content.

Measures for media ethics violations



Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Number of consumer rights violation incidents or complaints	case	0	0	0
Number of cases or complaints regarding violations of the code of ethics for print media production	case	0	0	0

Corporate Governance and Economic Initiatives

Client Relationship Management

Although the service, usage, and relationship between clients and advertising agencies today are different from the past, customer relationship management, especially managing customer satisfaction, remains an important issue. Effective and appropriate customer relationship management will enable the company to understand customer satisfaction in various aspects, whether they are customers who have the company manage multiple brands of products on an annual or one-time basis, to be used in managing customer relationships sustainably in the future.

Goals

- Customer satisfaction assessment results not less than 75 percent in 2026.
- Number of customer complaints is 0 times.

Activities

Developing Customer Satisfaction

The company has plans to develop customer satisfaction, which will begin in 2025 as follows:

- Maintain close communication with customers during product or project management to ensure that the work or services the company delivers to customers can achieve marketing objectives or meet customer needs satisfactorily.
- Assess customer satisfaction, including channels for receiving complaints from customers, such as contacting customer service staff, the company's social media, and the company's website. In addition, measures are in place to address customer complaints and use the feedback received to further improve services.

- Maintain good relationships with customers by scheduling meetings with customers on various occasions.
- Develop the quality of work and advertising services to keep pace with technology,

social trends, and changing consumer needs to effectively achieve customers' marketing objectives.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Complaint from Clients	case	0	0	0

Sustainable Supply Chain Management

The company places importance on operating with stakeholders in the supply chain transparently, with efficient and sustainable operations in economic, social, and environmental aspects. The company must therefore have measures to select trading partners that meet the code of business ethics so that the company, including stakeholders in the supply chain, can compete and grow sustainably in the market.

Goals

- 100% of key suppliers sign an agreement to comply with the business's code of conduct for trading partners by 2025.

Activities

Supplier Classification

Establish criteria for classifying current suppliers based on their importance and impact on the organization to develop appropriate management plans for each type of supplier.

Supplier Selection

Establish criteria for new suppliers in accordance with the policies and guidelines for

sustainable supply chain management, using the business partner code of conduct as a guideline for screening or selecting new suppliers.

In 2025, the company conducted supplier assessments through self-assessment forms. A total of 19 out of 24 suppliers responded, representing a response rate of 79%. All participating suppliers achieved assessment scores exceeding 80% (passing the criteria).

Business Partner Code of Conduct

The company has prepared a document acknowledging and agreeing to comply with the business partner code of conduct, including an annual business partner code of conduct assessment form, and will communicate with each supplier to request cooperation in the assessment and signing of the document acknowledging and agreeing to comply with the business partner code of conduct in 2025. In 2025, 17 out of 24 key suppliers signed the Supplier Code of Conduct, representing 71% of the total.

Learn more about business ethics for partners: [Link](#)

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Number of key suppliers signed the Supplier Code of Conduct	company	Not implemented	Not implemented	17

Protection of Personal Data and Cyber Security Management

Following the full enforcement of the Personal Data Protection Act B.E. 2562 (PDPA), Prakit Holdings Public Company Limited and its subsidiaries are committed to managing personal data, including its collection, use, or disclosure, and controlling internal operations to comply with the Personal Data Protection Act and related laws. This includes managing cyber security to ensure that the personal data of all stakeholders is protected as required by law. The company aims for zero incidents of cyber-attacks and zero incidents of personal data breaches.

Goals

- Zero incidents of cyber-attacks against the company.
- Zero incidents of personal data breaches.

Activities

Personal Data Protection and Cyber Security Management Project

- Integrate training on personal data protection, relevant laws, and cyber security awareness into the employee development plan (Training Plan) at least twice a year.
- Promote the personal data protection and cyber security management project through easy-to-understand content on the company's various social media platforms and trainings, starting in 2026.
- Draft a plan to develop the company's current IT systems to enhance cyber security capabilities for improved cyber security and personal data protection.
- Continuously update cyber security and personal data protection policies and practices to comply with newly issued legal requirements.
- Continuously update customer personal data protection policies and practices to comply with newly issued legal requirements.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Number of customer data leakage incidents	case	0	0	0
Number of cyberattack incidents or cases	case	No data collected	0	0
Number of personal data leakage incidents or cases	case	No data collected	0	0

Good Corporate Governance and Business Ethics

The company recognizes the importance of transparent, honest, fair, and efficient management and control of its operations. This is to build confidence and trust among all stakeholders in every dimension of the company's business operations. The company is committed to improving good corporate governance (CG) and ensuring compliance with business ethics. This includes ensuring employees understand CG principles and business ethics in their work to prevent violations of CG and business ethics.

Goals

- Zero cases of business ethics violations or corruption.
- Zero significant warnings or audits from regulatory agencies.

Activities

PRAKIT CG+ Project

- Review the company's business ethics and good corporate governance manual annually.
- Develop educational materials on good corporate governance, business ethics, or anti-corruption for employees and disseminate them through channels such as employee LINE groups, email, or bulletin boards.
- Plan and conduct employee training on CG, along with pre- and post-training knowledge assessments. Conduct phased training for existing employees within 2026 and provide training for new employees every 6 months.
- Implement measures to prevent violations of business ethics, including penalties and corrective action measures. (Further details in One Report, page 71)

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Number of cases of business ethics violations or corruption (with corrective measures, if any)	case	0	0	0
Number of significant warnings or inspections from regulatory agencies (with corrective measures, if any)	case	0	0	0

Environmental Initiatives

Waste Management

The changing lifestyles of people today have resulted in an increase in waste volume, which impacts the environment and society. Therefore, the company is committed to reducing waste generated from its operations by implementing an efficient waste management system, including waste

segregation, measurement, and appropriate disposal of each waste type.

Goals

- Reduce waste generated from the company's operations by 5% by 2026, compared to 2025.

Activities

Office Waste Management

- Publicize and campaign to educate employees and encourage their cooperation in waste segregation through educational materials via various channels, such as employee LINE groups and signs at waste disposal points.
- Implement waste segregation by:
 - Installing separate waste bins and educating employees on proper waste disposal.
 - Educating cleaning staff to correctly separate waste collected from employee desks and various areas of the office.
- Providing waste trolleys for segregating waste from trash bins at employee workstations.
- Implement waste volume measurement by recording waste volume by type and reporting results weekly.
- Send waste to relevant agencies for disposal according to type: recyclable waste, hazardous waste, and general waste.
- Campaign to reduce waste generation, including: encouraging the use of reusable cups and containers for purchasing drinks and food in the cafeteria; using double-sided paper/recycling paper.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Waste Volume	Kilogram	No data collected	1,077 (Aug-Dec)	4,397.10
Volume of waste that has undergone reuse and/or recycling processes	Kilogram	No data collected	201 (Aug-Dec)	1,139.20

Energy Management

Energy is a crucial factor in business operations, and every unit of energy consumed equates to costs and expenses that the organization must bear. This includes not only financial costs but also the costs associated with sustainable business operations. The company recognizes the importance of efficient energy management, including electricity, non-renewable energy sources like fuel, and other renewable energy sources. This helps the company save on energy expenses and directly reduce its environmental impact.

Goals

- Reduce overall organizational energy consumption by 5% by 2026, compared to 2024.

Activities

Use of Solar Renewable Energy

Currently, the company has installed solar panels on the rooftop of the office building and is using solar energy in conjunction with electricity. In 2024, the company began collecting data on the amount of solar energy used to compare it with electricity consumption. This allows for more efficient planning and management of energy use within the office building.

Electricity Conservation

The company has promoted various forms of energy conservation through communication channels such as: placing campaign signs in front of passenger elevators, providing energy

awareness content on the company's social media platforms, implementing a system for requesting after-hours electricity usage, and reminding employees responsible for building maintenance to

turn off lights or electrical appliances when not in use to prevent unnecessary electricity consumption.

Sustainability Performance Summary Table

Indicator	Unit	2023	2024	2025
Energy Consumption	kWh	No data collected	447,000	436,000
Depletable Energy Consumption: Diesel	Liter	No data collected	3,707.87	5,155.73
Depletable Energy Consumption: gasoline	Liter	No data collected	2,784.28	5,842.55
Renewable Energy Consumption (Solar energy)	kWh	No data collected	82,922.77	66,857.68

Greenhouse Gas Emission Management and Climate Change

The company recognizes that the current climate change problem is severe and can have direct and indirect impacts on individuals, organizations, and society at large. Therefore, the company intends to disclose greenhouse gas emissions from its operations by 2027 and implement activities to reduce greenhouse gas emissions at the organizational level. The company is also committed to raising awareness of climate change, starting with its internal personnel and extending to partners, suppliers, and society.

Goals

- Report greenhouse gas emissions for Scope 1 and 2 in the short term, by 2027.

Activities

Greenhouse Gas Emission Management Approach

In the initial phase, the company plans to study methods for surveying, assessing, measuring, and calculating the organization's greenhouse gas emissions to understand how the company

impacts the environment. The scope of measurement and reporting will be limited to Scope 1 and 2 in the short term, by 2026. This includes studying and analyzing the impacts of climate change on the organization to plan for risk management and response effectively.

In addition, the company plans to educate its personnel about activities that contribute to greenhouse gas emissions and climate change through various channels, such as: posting informational signs in elevators and common areas, providing information through company emails and LINE groups, and organizing activities that promote participation in reducing greenhouse gas emissions, such as: planting trees, reducing the use of air conditioning in buildings, and procuring office equipment with low greenhouse gas emissions.

Sustainability Performance Summary Table

Environmental Aspect

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
E1 Environmental Management Standards Policies and Practices						
E1.1C	GRI 103	Environmental Management Policies and Practices	yes/no	yes	yes	yes
E1.2C		Number of cases or incidents of legal violations or environmental impacts	time	0	0	0
E1.2C		Number of cases or incidents of legal violations or environmental impacts	time	0	0	0
E1.3R		Value of damages or fines resulting from legal violations or environmental impacts	baht	0	0	0
E2 Energy Management						
E2.1C	GRI	Energy Management Plan	yes/no	no	yes	yes
E2.2C	302	Energy Consumption	kWh	Cannot be collected (Not implemented)	447,000	436,000
E2.3C		Renewable Energy Consumption	kWh	Cannot be collected (Not implemented)	82,922.77	66,857.68
E2.4R		Energy Management Goals	yes/no	no	yes	yes
E2.5R		Energy Intensity	kWh/em ployee	Cannot be collected (Not implemented)	2,246.23	2,106.28
E3 Water Management						
E3.1C	GRI	Water Management Plan	yes/no	no	yes	มี
E3.2C	303	Water Consumption	cubic meter	Cannot be collected (Not implemented)	2,542	2,818
E3.3R		Water Usage Goals	yes/no	no	yes	มี
E3.4R		Water Intensity	cubic meter /employee	Cannot be collected (Not implemented)	12.77	13.61

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
E3.5R		Percentage of Wastewater Treated Before Discharge	%	Cannot be collected (Not implemented)	0	0
E4 Waste Management						
E4.1C	GRI 306	Waste Management Plan	Yes/no	yes	yes	yes
E4.2C		Waste Volume	Kilogram	Cannot be collected (Not implemented)	1,077 (Aug-Dec)	4,394.10
E4.3R		Waste Management Goals	Yes/no	no	yes	yes
E4.4R		Volume of waste that has undergone reuse and/or recycling processes	Kilogram	Cannot be collected (Not implemented)	201 (Aug-Dec)	1,139.20
E5 Greenhouse Gas Management						
E5.1C	GRI 305	Greenhouse Gas Management Plan	Yes/no	no	yes	yes

Social Aspect

Section	GRI	Topic	Unit	Result					
				2023		2024		2025	
S1 สิทธิมนุษยชน									
S1.1C	GRI	Human Rights Policies and Practices	Yes/no	yes		yes		yes	
S1.3R	412	Number of Incidents Related to Human Rights Violations	Time	0		0		0	
		Measures for Addressing and Remedying Human Rights Violations	Yes/no	no		yes		yes	
S2 Fair Labor Practices									
				Female	Male	Female	Male	Female	Male
S2.1C	GRI 401	Total Number of Employees	person	120	77	124	87	129	78
		Employee Statistics by Age Group							
		- Under 30 years old	person	No data collected	No data collect ed	52	25	49	23
		- 30 - 50 years old	person	No data collected	No data collect ed	42	36	52	36
		- Over 50 years old	person	No data collected	No data	30	26	28	19

Section	GRI	Topic	Unit	Result					
				2023		2024		2025	
					collect ed				
		<i>Employee Statistics by Job Level</i>							
		- Operational Level	person	No data collected	No data collect ed	87	57	87	51
		- Management Level	person	No data collected	No data collect ed	28	20	35	19
		- Senior Management	person	No data collected	No data collect ed	9	10	7	8
		<i>Employee Statistics by Place of Origin</i>							
		- Bangkok	person	No data collected	No data collect ed	67	41	65	36
		- Northern Region	person	No data collected	No data collect ed	8	7	7	6
		- Central Region	person	No data collected	No data collect ed	26	19	31	19
		- Northeastern Region	person	No data collected	No data collect ed	7	7	10	8
		- Southern Region	person	No data collected	No data collect ed	4	5	4	3
		- Western Region	person	No data collected	No data collect ed	4	4	4	1
		- Eastern Region	person	No data collected	No data collect ed	2	3	2	0
		- Myanmar	person	No data collected	No data collect ed	6	6	6	5
S2.2C	GRI 405	Number of Employees with Disabilities	person	2		2		2	
S2.3C		Total Employee Compensation	Baht	137,309,402		142,671,716		144,438,023	
S2.4C		Percentage of Employees Who Are Members of the Provident Fund (PVD)	%	59.4		57.7		58.8	
S2.5R		Gender Pay Gap	Female: Male	No data collected		61:39		59:41	

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
S2.6C	GRI	Employee Development Plans or Activities	Yes/no	yes	yes	yes
S2.7C	404	Average Employee Training Hours	hour/per son/year	6	7.8	7.02
S2.9R		Employee Development Goals	Yes/no	yes	yes	yes
S2.10R		Employee Development Expenses	Baht	435,510.39	413,155	429,585.10
S2.12C		GRI	Plans or Activities Related to Occupational Health, Safety, and Work Environment Development	Yes/no	yes	yes
S2.13C	403	Number of Lost-Time Work Injuries	Time	0	0	0
S2.14C		Occupational Safety Goals	Yes/no	no	yes	yes
S2.15R		Lost Time Injury Frequency Rate: LTIFR	time/200, 000 hr.	0	0	0
S2.16R	GRI	Employee Engagement Development Plan	Yes/no	no	yes	yes
S2.17R	402 GRI 407	Percentage of Voluntary Employee Turnover	%	31%	34%	20%
S2.18C		Number of Significant Labor Disputes with Corrective Measures	Time	0	0	0
S2.19R		Employee Engagement Development Targets	Yes/no	yes	yes	yes
S2.20R		Employee Engagement Assessment Results	%	No data collected	59%	70.04%
S2.21R		Employee Collective Bargaining for Employee Benefits	Time	0	0	0
S3 Customer/Consumer Responsibility						
S3.1C	GRI 418	Client Personal Data Protection Policies and Practices	Yes/no	no	yes	yes
S3.2C		Number of Client Data Breaches	Time	0	0	0
S3.3C		Number of Incidents or Complaints Related to Client Rights Violations, with Corrective Measures	Time	0	0	0
S3.4R		Channels for Client/Consumer Complaints	Yes/no	yes	yes	yes
S3.6R		Client Satisfaction Development Targets	Yes/no	no	yes	yes
Company's Indicator		Customer Complaints	Time	Cannot be collected (Not implemented)	0	0
S4: Community/Social Responsibility						
S4.1C	GRI 413	Policy on Development and Engagement with Communities/Society Potentially Impacted by Business	Yes/no	yes	yes	yes

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
S4.2C		Plan to Promote Development and Engagement with Communities/Society Potentially Impacted by Business	Yes/no	no	no	yes
S4.3R		Number of Disputes with Communities/Society and Corrective Measures	Time	0	0	0
S4.4R		Targets for Development and Engagement with Communities/Society Potentially Impacted by Business	Yes/no	no	no	yes
S4.5R		Benefits from Projects or Activities for Community/Social Development and Assistance	N/A	Educating Youth/Creating a Safe Mental Space on Social Media	Educating Youth/Creating a Safe Mental Space on Social Media	Educating Youth/Creating a Safe Mental Space on Social Media
S4.6R		Total Amount Spent on Projects or Activities for Community/Social Development and Assistance	Baht	42,618	150,000	120,000

Corporate Governance and Economic Aspect

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
G1 Corporate Governance Policies, Structures, and Systems						
G1.1C	2	Individual Board of Directors Profiles	Yes/no	yes	yes	yes
G1.2C		Total Number of Directors	Person	8	8	8
G1.3C		Total Independent Directors	Person	3	3	3
G1.4C		Number of Non-Executive Directors	Person	4	4	4
G1.5C		Number of Female Directors	Person	1	0	0
G1.6C		Chairman of the Board is an Independent Director	Yes/no	no	no	no
G1.7C		Chairman of the Board and Managing Director are the Same Person	Yes/no	no	no	no
G1.8C		Number of Independent Directors on Each Sub-Committee	Yes/no	Audit Committee: 3 CSR Committee: 0	Audit Committee: 3 CSR Committee: 0	Audit Committee: : 3 CSR Committee: : 0

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
G1.9C		The Chairman of Each Sub-Committee is an Independent Director	N/A	Audit Committee: Independent CSR Committee: Non-Independent	Audit Committee: Independent CSR Committee: Non-Independent	Audit Committee: Independent CSR Committee: Non-Independent
G1.10 C		Individual Director's Years of Tenure	Year	Details in Form 56-1 One Report, page 40	Details in Form 56-1 One Report, page 73	Details in Form 56-1 One Report, page 74
G1.11 C		Years of Service for Each Individual Director	Year	9	9	10
G1.12 C		Number of Board Meetings	Time	Details in Form 56-1 One Report, page 45	Details in Form 56-1 One Report, page 81	Details in Form 56-1 One Report, page 83
G1.13 C		Board of Directors Performance	N/A	4	4	4
G1.14 C		Number of Audit Committee Meetings	Time	Details in Form 56-1 One Report, page 48 and attachment 4	Details in Form 56-1 One Report, page 83 and attachment 4	Details in Form 56-1 One Report, page 85 and attachment 4
G1.15 C		Number of Meetings of Each Sub-Committee				
		Audit Committee	Time	4	4	4
		Social Responsibility and Sustainable Development Committee	Time	4	4	4
G1.16 C		Performance of Each Sub-Committee	N/A	Details in Form 56-1 One Report, page 48	Details in Form 56-1 One Report, page 83	Details in Form 56-1 One Report, page 85
G1.17R	Results of Succession Plan Implementation	N/A	no	Details in Form 56-1 One Report, page 77	Details in Form 56-1 One Report, page 78	
G1.18 C	Policies and Criteria for Director Recruitment with Qualifications Aligned with Corporate Strategy	Yes/no	yes	yes	yes	

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
G1.19 C		Analysis of Director Skills and Experience Based on Business Characteristics (Board Skill Matrix)	Yes/no	no	yes	yes
G1.20 C		Profiles of Newly Appointed Directors	Yes/no	yes	yes	yes
G1.21 C		Policies and Criteria for Director Compensation	Yes/no	yes	yes	yes
G1.22 C		Individual Director Compensation	Baht/person	Details in Form 56-1 One Report, page 46	Details in Form 56-1 One Report, page 81	Details in Form 56-1 One Report, page 83
G1.23 C		Non-Monetary Compensation for Directors	N/A	Accident Insurance, Medical Expenses	Accident Insurance, Medical Expenses	Accident Insurance, Medical Expenses
G1.24 C		Policies and Criteria for Senior Management Compensation	Yes/no	yes	yes	yes
G1.25 C		Total Senior Management Compensation	Baht	14,395,416	15,697,469.5	14,874,445
G1.26R		Other Compensation and Long-Term Benefits for Senior Management	N/A	Accident Insurance, Medical Expenses	Accident Insurance, Medical Expenses	Accident Insurance, Medical Expenses
G1.27 C		Policies Regarding Director Development Plans	Yes/no	yes	yes	yes
G1.28R		Individual Director Development Performance	N/A	No data collected	Details in Form 56-1 One Report, page 81	Details in Form 56-1 One Report, page 82
G1.29 C		Criteria for Evaluating Board of Directors Performance	Yes/no	No data collected	yes	yes
G1.31 C		Performance Evaluation Results of Each Sub-Committee	N/A	No data collected	Good	Very Good
G1.32R		Individual Board Member Performance Evaluation Results	N/A	No data collected	Excellence	Excellence
G1.33R		Criteria for Evaluating the Managing Director's Performance	Yes/no	no	yes	yes
G1.34R		Business Ethics	Yes/no	yes	yes	yes
G1.35 C		Anti-Corruption Policies and Practices	Yes/no	yes	yes	yes

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
G1.36 C		Number of Cases of Business Ethics Violations or Corruption	Case	0	0	0
G1.37 C		Whistleblowing Policies and Practices	Yes/no	yes	yes	yes
G1.38R		Measures to Prevent Business Ethics Violations	Yes/no	no	yes	yes
G2 Sustainability Policies and Strategies						
G2.1C	GRI	Corporate Sustainability Policies and Goals	Yes/no	yes	yes	yes
G2.2C	102	Corporate Sustainability Material Topics	Yes/no	no	yes	yes
G2.3R	-55	Sustainability Report	Yes/no	no	yes	yes
G2.4R		Sustainability Performance Disclosure Standards, such as GRI Standards, etc.	Yes/no	no	yes	yes
G3 Sustainability Risk Management						
G3.1C	GRI 102	Sustainability Risk Management Policies and Practices	Yes/no	yes	yes	yes
G3.3C	-15	Emerging Risks that May Impact the Business in the Near Future	Yes/no	no	yes	yes
G3.4C		Business Continuity Plans (BCP)	Yes/no	yes	yes	yes
G3.5R		Sustainability Risk Management Measures	Yes/no	no	yes	yes
G4 Sustainable Supply Chain Management						
G4.1C	GRI 308	Sustainable Supply Chain Management Policies and Practices	Yes/no	no	yes	yes
G4.2C	GRI	Sustainable Supply Chain Management Plan	Yes/no	no	yes	yes
G4.4R	414	Supplier Code of Conduct	Yes/no	no	yes	yes
G5 Innovation Development						
G5.3C		Research and Innovation Development Expenses	Baht	No data collected	171,204	108,196

Service Sector Industry

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
Social Aspect						
MPU-S1 Quality Media Access						
MPU-S1.1		Policies and Practices to Promote Quality Media Access	Yes/no	no	yes	yes

Section	GRI	Topic	Unit	Result			
				2023	2024	2025	
MPU-S1.2	GRI 413-1	Projects to Promote Quality Media Access	Yes/no	no	yes	yes	
MPU-S2 Respect for Diversity and Equality							
MPU-S2.1	GRI 405-1	Policies and Practices Regarding Respect for Diversity and Equality Within the Organization and Supply Chain, Without Discrimination Based on Gender, Age, Nationality, Disability, Religion, or Other Factors	Yes/no	yes	yes	yes	
MPU-S2.2		Employee Data Classified by Nationality	Person	No data collected	Thai: 118 Myanmar: 81	Thai: 196 Myanmar: 11	
MPU-S2.3	GRI 406-1	Number of Incidents or Complaints Regarding Violations of Rights, Equality, and Unfair Labor Practices, Along With Corrective and Remedial Measures	Case	0	0	0	
MPU-S3.1	GRI 405-1	Policies and Practices Related to the Equal Promotion of Women in the Workplace	Yes/no	yes	yes	yes	
MPU-S3.2	GRI 405-1	Number of Female Employees	Person	120	118	129	
		Classified by Position Level					
		- Senior Management	Person	No data collected	9	7	
		- Management	Person	No data collected	26	35	
		- Staff	Person	No data collected	83	87	
Corporate Governance and Economic Aspect							
MPU-G1 Cybersecurity and Personal Data Protection							
MPU-G1.1	GRI 418-1	Cybersecurity and Personal Data Protection Policies and Practices	Yes/no	yes	yes	yes	
MPU-G1.3		Measures and Practices Regarding the Use of Personal Data	Yes/no	Not implement	yes	yes	
MPU-G1.4		Percentage of Employees Trained in Cybersecurity and Personal Data Usage	%	Not implement	0	0	
MPU-G1.5		Number of Incidents or Cases of Cyberattacks Against the Company, Along with Corrective Measures	Time	No data collected	0	0	

Section	GRI	Topic	Unit	Result		
				2023	2024	2025
MPU-G1.6		Number of Incidents or Cases of Personal Data Breaches, Along with Corrective Measures	Time	No data collected	No data collected	0
MPU-G2 Quality and Ethics of Print Media Production						
MPU-G2.1	GRI 416-1	Quality Management and Ethics Policies for Print Media Production	Yes/no	No data collected	yes	yes
MPU-G2.2	GRI 416-1	Number of Cases or Complaints Regarding Violations of Print Media Production Ethics, Along with Corrective and Remedial Measures	Case	0	0	0

Management Discussion and Analysis

Overview of the Advertising Media Industry in 2025

In 2025, the Thai economy continued to face challenges arising from both external and domestic factors, including global economic volatility, U.S. tariff policies, geopolitical tensions, and the gradual recovery of domestic purchasing power. As a result, businesses remained cautious in their marketing and advertising expenditures, leading to a relatively limited growth in overall advertising media spending compared with previous periods.

Nevertheless, the media landscape continues to evolve. Digital media has increasingly played a significant role, while businesses and brands have placed greater emphasis on Integrated Marketing Communication in order to reach target consumers more effectively across multiple channels.

Amid intense industry competition, the Company has continuously adjusted its business strategies by focusing on efficient cost management, the development of human capital, and the adoption of digital technologies, including Generative Artificial Intelligence (Gen AI), to support operational processes. These technologies enhance the Company's capabilities in data analysis, media planning, and creative development, enabling the delivery of advertising solutions that respond to clients' needs with greater speed and accuracy.

Through the implementation of these strategies, together with the Company's ability to provide diverse and appropriate media solutions tailored to each brand, the Company has been able to maintain its competitive advantage and achieve continuous growth in its overall operating performance.

2025 Operating Results

In 2025, the Group recorded net revenue from advertising activities after cost of services amounting to Baht 246.15 million, compared with Baht 205.45 million in 2024, representing an increase of Baht 40.70 million or 19.81%.

The primary factor supporting revenue growth was the increase in clients' advertising budgets, with a stronger emphasis on online media, which generally provides higher commission rates than offline media. As a result, commission income in 2025 increased by Baht 33.24 million, or 22.15% compared with the previous year.

In terms of service profit (service revenue less cost of services), the Group reported Baht 62.81 million in 2025, representing an increase of Baht 7.46 million, or 13.48%, from the prior year. This improvement was mainly attributable to effective cost management, which enabled the Group to reduce its cost of services. Consequently, the gross profit margin increased from 25.48% in 2024 to 26.32% in 2025.

The Group's distribution and administrative expenses totaled Baht 171.03 million, compared with Baht 172.29 million in the previous year, representing a decrease of Baht 1.26 million or 0.73%. The decrease was mainly attributable to a slight reduction in employee-related expenses.

The Group reported profit from normal operations after tax of Baht 88.27 million, an increase of Baht 31.09 million or 54.37% compared with 2024. However, the Group recognized a share of losses from associates and joint ventures totaling Baht 113.15 million, resulting in a net loss for the year of

Baht 24.88 million. Nevertheless, the net loss decreased by Baht 56.87 million, or 69.57%, compared with the previous year.

Financial Position

As at 31 December 2025, the Group's total assets amounted to Baht 1,071.97 million, representing a decrease of Baht 180.27 million, or 14.40%, compared with 31 December 2024. Meanwhile, total liabilities amounted to Baht 316.32 million, equivalent to 29.51% of total assets.

The Group continues to maintain a strong financial position, with total shareholders' equity of Baht 755.65 million. The debt-to-equity ratio (D/E Ratio) remained at 0.42 times, reflecting the Group's prudent financial structure.

Liquidity and Cash Flow

For the year ended 31 December 2025, the Group's cash and cash equivalents totaled Baht 88.56 million, representing a decrease of Baht 109.67 million from the previous year.

The decrease in cash and cash equivalents was primarily attributable to the utilization of cash flows generated from operating activities for investment activities, including an investment of Baht 19 million in Apisombat Co., Ltd. and an additional investment of Baht 84.32 million in Sukhumvit 62 Medical Co., Ltd. In addition, the Group paid dividends totaling Baht 42.32 million during the year.

Factors impacting future business operation

The advertising media industry is closely linked to the overall economic conditions of the country, as corporate marketing and advertising budgets tend to adjust in line with economic conditions and consumer confidence. If the economy slows down due to domestic or external factors, such as global economic volatility, geopolitical tensions, or

uncertainties in economic and political policies, many businesses may reduce or delay their advertising expenditures and place greater emphasis on efficient and measurable media utilization.

As a media agency specializing in strategic planning and media buying, the Company focuses on enhancing its capabilities in data-driven consumer insights analysis to support clients in optimizing their media strategies. This includes selecting appropriate platforms, defining target audiences, and allocating advertising budgets effectively in response to rapidly changing market conditions.

In addition, competition within the media and marketing industry is expected to intensify further due to the advancement of digital technologies, the expansion of online media platforms, and the entry of new service providers, both domestic and international. As a result, brands are required to continuously develop differentiated marketing communication strategies to effectively engage and reach consumers.

Another key factor influencing the transformation of the advertising industry is the rapid development of artificial intelligence technologies, particularly Generative Artificial Intelligence (Gen AI). Such technologies are increasingly utilized in consumer data analysis, advertising content creation, and the personalization of communication messages and formats tailored to specific target audiences. The Company therefore places strong emphasis on integrating these technologies into its operational processes in order to enhance the efficiency of media planning, marketing strategy development, and the delivery of communication solutions that generate measurable outcomes for clients.

in terms of the Group's investment activities, the Company increased its investment in the healthcare sector by acquiring an additional 1% stake in Sukhumvit 62 Medical Co., Ltd., resulting in an increase in its shareholding from 32% to 33%.

In addition, the Company invested Baht 19 million in Apisombat Co., Ltd., representing 20% of its

registered capital, Apisombat Co., Ltd. is a company established with the objective of investing in real estate. This investment forms part of the Company's strategy to diversify its investments into businesses with long-term growth potential.

Operating Results and Profitability

Consolidated Comprehensive Income Statement

Unit: Million baht

Description	Prakit Group		
	2025	2024	2023
1. Revenues from rendering of services	238.58	217.25	148.57
2. <u>Less</u> Cost of rendering of services	(175.77)	(161.90)	(116.80)
3. Income from service (net)	62.81	55.35	31.77
4. Commission income	183.34	150.10	120.12
5. Total income from advertising activities	246.15	205.45	151.89
6. Management income	1.86	1.86	1.86
7. Interest income	3.50	3.32	2.01
8. Dividend income	1.82	2.46	3.27
9. Other income	29.14	29.81	15.33
10. Total income from other activities	36.32	37.45	22.47
11. Total income from recurring activities	282.47	242.90	174.36
12. <u>Less</u> selling expense	(71.01)	(74.42)	(69.38)
13. <u>Less</u> administrative expense	(100.02)	(97.87)	(96.18)
14. Profit from recurring activities-before tax	111.14	70.61	8.80
15. Income tax expense	23.17	13.43	1.09
16. Profit from recurring activities-after tax	88.27	57.18	9.89
17. Share of net profit (loss) from associated company & joint venture	(113.15)	(138.93)	(134.28)
18. Gain from sale of investment property (net from tax)			356.66
19. Net profit for the year	(24.88)	(81.75)	232.27
20. Total other comprehensive income (loss) after income tax	(4.16)	(4.57)	(17.51)
21. Total comprehensive income for the year	(29.04)	(86.32)	214.76

The operating results of the company's group in the year 2025 are summarized as follows:

- 1. Income from advertising activity:** In 2025, revenue from advertising activities amounted to Baht 246.15 million, representing an increase of Baht 40.70 million, or 19.81%. The increase was mainly attributable to a rise in commission income of Baht 33.24 million, or 22.15%, as clients increased their advertising budgets and shifted toward online media, which generally offers higher commission rates than offline media. The Group also recorded service profit (service revenue less cost of services) of Baht 62.81 million, representing an increase of Baht 7.46 million from the previous year. The improvement was primarily due to effective cost control and the ability to reduce the cost of services, resulting in an improvement in the gross profit margin from 25.48% in 2024 to 26.32% in 2025.
- 2. Income from other activity:** In 2025, other income amounted to Baht 36.32 million, representing a decrease of Baht 1.13 million, or 3.02%, compared with 2024. The decrease was mainly attributable to a reduction in dividend income and rental income.
- 3. Distribution Costs:** In 2025, Distribution Costs and administrative expenses in 2025 amounted to Baht 171.03 million, representing a decrease of Baht 1.26 million, or 0.73%, compared with 2024. The decrease was mainly attributable to a slight reduction in employee-related expenses.
- 4. Share of profit (loss) from associates and joint ventures:** In 2025, the Group recognized a share of loss from investments accounted for using the equity method in associates and joint ventures amounting to Baht 113.15 million, representing a decrease in loss of Baht 25.78 million compared with the previous year. This was mainly attributable to the recognition of a share of loss from the investment in Sukhumvit 62 Medical Co., Ltd. amounting to Baht 114.40 million, which decreased by Baht 26.51 million from 2024.
- 5. Gain from sale of non-current assets held for sale:** In 2023, the company sold two land plots located on Sukhumvit 50 Road, realizing a gain of 445.83 million baht from the sale of investment properties, which resulted in a net gain of 356.66 million baht after income taxes.

Profitability ratios

	<u>Unit</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Profit from production of advertising materials	%	26.32	25.48	21.39
Profit from recurring activities	%	7	4.61	32.53
Net profit for the year (excluded Gain from sale of land)	%	(1.97)	(6.59)	(11,04)
Net profit for the year (included Gain from sale of land)	%	(1.97)	(6.59)	20.61
Return on equity	%	(3.15)	(9.08)	25.93

Efficiency ratio

	<u>Unit</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Return on assets	%	(2.14)	(6.50)	18.92

Growth rates

	<u>Unit</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Billings	%	1.57	10.15	(1.55)
Total income from advertising activities	%	19.81	35.26	3.50
Operating Expenses	%	(0.73)	4.06	1.19
Net profit from ordinary activities	%	54.37	(84.40)	216.99
Net profit for the year (Excluded Gain from sale of land)	%	69.57	(135.20)	(166.31)
Net profit for the year (Included Gain from sale of land)	%	69.57	(135.20)	597.26

Ability of Asset Management

Financial Status as at 31 December 2025.

1. Asset

As at 31 December 2025, the Group's total assets amounted to Baht 1,071.97 million, representing a decrease of Baht 180.27 million, or 14.40%, compared with 31 December 2024. Significant changes in assets are summarized as follows:

- Cash and cash equivalents decreased by Baht 109.67 million.
- Trade and other receivables decreased by Baht 83.11 million.
- Other current financial assets increased by 37.02 million.
- Other non-current financial assets decreased Baht 16.62 million.
- Investments in joint ventures, associates and subsidiaries decreased by Baht 9.84 million, mainly due to investments of Baht 19 million in Apisombat Co., Ltd. and an additional investment of Baht 84.32 million in Sukhumvit 62 Medical Co., Ltd., while the Group recognized a share of loss from investments accounted for using the equity method totaling Baht 113.15 million.
- Investment properties decreased by Baht 6.41 million.

The quality of the significant assets

- Trade receivables were largely collected in accordance with their credit terms. In 2025, the average collection period was 47 days, which was shorter than that of 2024.
- Other non-current financial assets – equity instruments: Equity instruments held by the Company recorded unrealized losses from fair value adjustments of Baht 21.52 million as at 31 December 2025, compared with Baht 15.50 million as at 31 December 2024, representing an increase in unrealized losses of Baht 6.02 million.

2. Liabilities

As at 31 December 2025, the Group's total liabilities amounted to Baht 316.32 million, representing a decrease of Baht 108.91 million, or 25.61%, compared with Baht 425.23 million as at 31 December 2024. Significant changes were as follows:

- Trade and other payables decreased by Baht 109.07 million.

3. Shareholders' equity

As at 31 December 2025, the Group's total shareholders' equity amounted to Baht 755.65 million, representing a decrease of Baht 71.36 million compared with Baht 827.01 million as at 31 December 2024. The decrease was mainly attributable to the Group's net loss for the year of Baht 25.78 million, other comprehensive loss of Baht 0.03 million, and dividend payments totaling Baht 42.31 million.

Liquidity and Fund Sufficiency

Cash and cash equivalents amounted to Baht 88.56 million, representing a decrease of Baht 109.67 million compared to the previous year. The change in cash position was primarily attributable to the following cash flow activities: Net cash generated from operating activities amounted to Baht 24.20 million, Net cash used in investing activities amounted to Baht 91.55 million and Net cash used in financing activities amounted to Baht 42.32 million.

Liquidity ratios

	<u>Unit</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Current Ratio	Times	1.80	1.68	1.99
Quick Ratio	Times	1.70	1.68	1.94
Cash Flows Ratio	Times	0.07	0.37	(0.48)*
Accounts Receivable Turnover	Times	7.71	6.60	6.59
Average Collection Period	Days	47	55	55
Accounts payable Turnover	Times	5.32	5.14	6.85
Average Payment Period	Days	68	70	53
Cash Cycle	Days	(21)	(15)	2

Remark : *Cash Flows Ration in Y2023 was loss because Company used the excess cash flow from operation activities to invest in other current investment.

Commitment

To ensure that the subsidiaries and joint ventures have sufficient working capital, the company and company's director mortgaged the assets as follows:

- The subsidiary company's fixed deposit amount of 30 million baht has been pledged as collateral and to facilitate a 27.5-million-baht overdraft line for one Joint Venture.
- Land and building of its current office premises, were mortgaged to bank as collateral for
 - 30-million-baht overdraft facilities for one subsidiary
 - 80-million-baht credit facilities for issuing of promissory notes, tender offer and letter of guarantee for one Joint Venture.
- The director's Land and Building were mortgaged to bank as collateral for 10-million-baht overdraft for one subsidiary.

General and Other Important Information

Summary of Associated and Subsidiary Company

Associated Companies

Sukhumvit 62 Medical Limited

Company name	: Sukhumvit 62 Medical Limited
Office Address	: 77 Soi Sukhumvit 62, Phra Khanong Tai, Phra Khanong, Bangkok
Business Type	: Private hospital
Registered Share	: 19,040,000 ordinary shares, par value of 100 baht issued and paid up
Share Held	: 6,283,200 ordinary shares or 33% of the issued and paid-up shares

Apisombat Company Limited

Company name	: Apisombat Company Limited
Office Address	: 88 Soi Sukhumvit 62, 3 rd intersection, Phra Khanong Tai, Phra Khanong, Bangkok
Business Type	: Real estate investment
Registered Share	: 950,000 ordinary shares, par value of 100 baht issued and paid up
Share Held	: 190,000 ordinary shares or 20% of the issued and paid-up shares

Joint Venture

Bangkok Writer and Partners Limited

Company name	: Bangkok Writer and Partners Limited
Office Address	: 88 Soi Sukhumvit 62, 3 rd intersection, Phra Khanong Tai, Phra Khanong, Bangkok
Business Type	: Media strategic planning and media broker and creating advertisement, special events and Public Relation
Registered Share	: 100,000 registered ordinary shares of 1,000 baht par value, issue and paid up
Share Held	: Prakrit Advertising Limited holds 42 % of issued and fully paid-up shares or 42,000 shares

Subsidiary

Prakit Advertising Limited

Company name	: Prakrit Advertising Limited
Office Address	: 88 Soi Sukhumvit 62, 3 rd intersection, Phra Khanong Tai, Phra Khanong, Bangkok
Business Type	: Media broker and creating advertisement
Registered Share	: Ordinary share 100,000 shares of 100 par value, issue and fully paid-up
Share Held	: Ordinary share 99,993 shares which is 99.993% of issued and fully paid-up

Marketing Drive Worldwide (Thailand) Limited

Company name	: Marketing Drive Worldwide (Thailand) Limited
Office Address	: 88 Soi Sukhumvit 62, 3 rd intersection, Phra Khanong Tai, Phra Khanong, Bangkok
Business Type	: Direct advertising covers special marketing activities which better reach target
Registered Share	: Ordinary share 20,000 shares of 100 baht par value, issue and fully paid-up

Share Held : Ordinary share 19,993 shares that is 99.965% of issued and fully paid-up

PRAKIT ADVERTISING CO., LTD.

Company name : PRAKIT ADVERTISING CO.,LTD.

Office Address : No.1, Gant Kaw Myaing(1)street, No.(8) Quarter, Parami Yeik Tar, Yankin Township, Yangon, Myanmar.

Business Type : Media broker and creating advertisement, direct advertising (event) and Public Relation

Registered Share : Ordinary share 500 shares of US 100 par value, 50% issued and fully paid-up

Share Held : 70% of issued and fully paid-up

Other reference information

Registrar

Thailand Securities Depository Co., Ltd.

93 SET building, Fl. 14, Rachadapisek Road, Dindaeng, Dindaeng, Bangkok 10400.

Tel. 0-2009-9378, Fax 0-2009-9476

Auditor

Mr. Pornchai Kittipunyangam and/or Ms. Natthamon Worathanatham and/or Mr. Thanakorn Fakfaiphol
Bunchikij Co.,Ltd.

87/102-103 Modern Tower Building, 9th Floor, Ekamai Soi 3, Sukhumvit 63 Rd.,

Klongton-Nua, Wattana, Bangkok 10110

Telephone no. (66) 2382-0414 Facsimile no. (66) 2381-5849

Legal Advisor

Mr. Siwa Tishabiramy

Attorney Certificate No. 13357/2529

44/86 Moo 11, Soi Charoenpattana, Tiwanont Road, Taladkwan, Mueng, Nonthaburi 11000

Other Information

- None -

Legal Cases

- None -

Corporate Governance

Corporate Governance Policy

Corporate Governance Overview

The Company values the good corporate governance as a basis of its business operation. The performance of the Board of Directors complies with the best practice guidelines of the Stock Exchange of Thailand. The Board is aware of its roles, duties and responsibilities and that it must utilize knowledge, skills and experience to benefit the business, with business ethics in mind. Their performance must comply with the law, objectives, regulations of the company, resolution of the shareholders' meeting with honesty, caution. They also must be protective of the Company's benefit and be responsible to the shareholders.

The Company established the corporate governance and ethics policy in written form and disclosed them on the Company's website.

Policy and Practice Regarding the Board

1. Board Structure

- The Board of Directors consists of directors with various qualifications: gender, skills, experiences, knowledge and abilities that are beneficial to the Company, and with independence.
- The number of independent directors is not less than one-third of the total number of directors.
- Company directors have a tenure of 3 years each. The directors retiring by rotation may be re-elected as a director.
- The Chairman of the Board is not the Managing Director of the Company.

- A director can hold a position in no more than 5 other listed companies to ensure that the directors are able to devote sufficient time and efficiency to perform their duties for the Company.

2. Independent Director

Independent directors must have sufficient knowledge and skills suitable for the business of the Company. They must adhere to fairness, be able to express opinions on the work of the management independently and be able to counterbalance the decision-making of the Board of Directors to protect the interests of the Company and its shareholders. Qualifications of persons who will be elected as independent directors of the Company are in accordance with the rules and regulations of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand.

3. Sub-Committee

The Board of Directors has appointed sub-committees for good corporate governance. The sub-committees consist of the Audit Committee and the Corporate Social Responsibility and Sustainable Development Committee

4. Roles, Duties and Responsibilities of the Board

Determine and review the company's vision and mission, monitor business direction, consider and approve matters related to the company's operations, supervise the management of the business based on ethics and good corporate governance and dedicate

sufficient time to perform duties with responsibility and caution.

5. Board of Directors Meeting

- Board meetings are scheduled regularly, dividing into quarterly meetings 4 times a year and other meetings as necessary, not less than 3 times a year.
- Agenda for the meeting is clearly set in advance and there is an agenda for monitoring the performance on a regular basis.
- The company secretary arranges the meeting invitation letter with the meeting agenda and supporting documents 7 days in advance of the meeting.
- The company secretary informs the directors of the schedule of the annual board meetings in advance. The quarterly meeting will inform the annual meeting schedule in advance. Other meeting agendas will be informed at least 2 weeks in advance.
- In passing a resolution, at least two-thirds of the total number of directors must be present in the meeting.

6. Board Performance Evaluation

The performance evaluation of the Company's Board of Directors utilizes an assessment form developed in accordance with the guidelines of the Stock Exchange of Thailand, adapted to suit the characteristics and structure of the Board. Annual performance evaluations are conducted for the entire Board, individual directors, and sub-committees once a year. This process allows directors to review their performance over the past year for completeness and appropriateness, and to

collectively determine ways to improve their performance efficiency.

The Company Secretary will distribute the performance evaluation forms to all Company Directors at the end of each year. After each director completes their evaluation, the forms are returned to the Company Secretary. The Secretary then compiles the evaluation scores and reports the summary results to the Board of Directors meeting for acknowledgment.

Board Evaluation Criteria:

- 90% or higher = Excellent
- 80% or higher = Very Good
- 70% or higher = Good
- 60% or higher = Fair
- Below 60% = Needs Improvement

7. Director Remuneration

- Remuneration of the Board and executives will be considered by comparing with other businesses similar to the business of the Company in order to allow people with professional knowledge to work for the Company for a long time.
- Remuneration of the Managing Director and top executives is in accordance with the principles and policies set by the Board of Directors.
- Remuneration for directors to non-executive directors who do not receive salaries in executive positions are considered based on the responsibilities of the Board and proposed to the Annual General Meeting of Shareholders for approval.

8. Director Development

The Company has a policy to promote knowledge and develop skills for its directors and executives. It provides internal training

and encourages them to attend training courses from external organizations necessary for the performance. The Company also provides orientation for new directors about the regulations, code of conduct, good management of the company, nature of business, including other necessary information.

Policy and Practice Regarding the Stakeholders

1. Rights of Shareholder

The company ensures that shareholders are informed of the criteria, methods for attending the meeting and sufficient information prior to the meeting, gives shareholders the opportunity to propose agenda in advance, ask questions and express their opinions at the meeting. It also discloses shareholder meeting minutes on its website within 14 days after the meeting.

2. Equitable Treatment of Shareholders

- Allows shareholders to propose meeting agendas and nominate candidates for election as directors in advance of the shareholders' meeting date, according to the rules and timeframe specified by the Company, which are published on the Company's website.
- Provides foreign shareholders the right to access information and participate by making news, announcements and important information which must be disclosed to shareholders in English.
- Refrain from adding agendas to shareholders' meetings or changing important information without notifying shareholders in advance.

3. Roles towards Stakeholder

The company has established a policy on the treatment of each stakeholder group of the company with responsibility and fairness as the code of business ethics to promote cooperation between each other and create sustainable business performance of the company, including establishing a process and communication channels for receiving opinions and complaints from all stakeholders.

4. Disclosure and Transparency

The Company requires that important information relating to the Company be accurately, completely and transparently disclosed via the Stock Exchange of Thailand. The Chairman, Managing Director and Company Secretary are assigned to disclose information stakeholders. The Company provides analysts and investors the opportunity to meet with the company's management by appointment.

5. Anti-Corruption

The company has a policy not to tolerate, support, or be involved in corruption directly or indirectly. Directors, executives and staff are prohibited to accept or support or take part in any corruption acts. Giving or receiving gifts cost more than 3,000 baht per time per person is prohibited. The Company has measures for fraud reporting and provides knowledge about anti-corruption to the employees. It also arranges the risk assessment on corruption, separately from other risk factors. The internal audit is responsible for auditing, assessing, and reporting the result to the Audit Committee and Board of Director.

Ethics

To comply with the vision and goals of creating value and sustainable growth together with all stakeholder, the Company values and encourages good attitude and operating with responsibility and ethics by establishing a code of conduct in order to operate on an ethical and transparent basis, strictly complying with relevant laws and regulations. All directors, executives and employees are obligated to comply with the Company's business ethics. The ethics is divided into 5 categories as follows:

1. Business Transparency and Ethics
2. Anti-Corruption
3. Conflict of Interest
4. Data and Inside Information Confidentiality
5. Responsibility towards Stakeholders

The Company sets written guidelines for employees and communicates to employees since they start working with the company. The principles and guidelines cover how to perform and behave towards colleagues, customers, partners and other related persons based on ethics. The Company also provides procedures and channels for notifying clues and complaints of employees, all stakeholders and third parties in case of suspected illegal, corrupt or unethical acts. Procedures for receiving complaints and protection measures for whistleblowers are as follow:

Whistle Blowing Channel

1. Send complaints via the Secretary of Audit Committee at ac@prakit.com or Tel: 027153000
2. Report to the supervisor and/or Human Resource Consultant via e-mail: info@prakit.com
3. Report directly to the Audit Committee by sending a mail to 88 Sukhumvit 62 section 3, Phra Khanong Tai, Phra Khanong, Bangkok 10260.

4. Report via a comment box, which is moderated by the Human Resource Consultant

Complaint receiving process

1. After receiving the complaint, the person entitled will report to the Audit Committee.
2. The person entitled by the Audit committee conducts the investigation within 7 days.
3. After finishing the investigation and fixing the problem, the results will be announced to the whistle blower, both the employees and other people, within 15 days. If the whistle blower is not satisfied with the result and solution, the whistle blower can appeal to the Audit Committee.

Whistle blower protection

The Company must keep the whistle blower's information confidential. In case the whistle blower is the victim, the Company will investigate and relieve the damage using fair and appropriate procedures. The Company ensures that the complaints will not be the reason for the whistle blower to be terminated from employment, punished, or any other harmful actions.

Measures to Prevent Business Ethics Violations

The Company has measures in place to prevent business ethics violations as follows:

1. Establishing clear and written business ethics guidelines, and reviewing and updating them regularly every year.
2. Communicating and disseminating information to all employees within the organization for awareness and understanding, with a regular employee training plan to ensure employees understand business ethics, the importance of

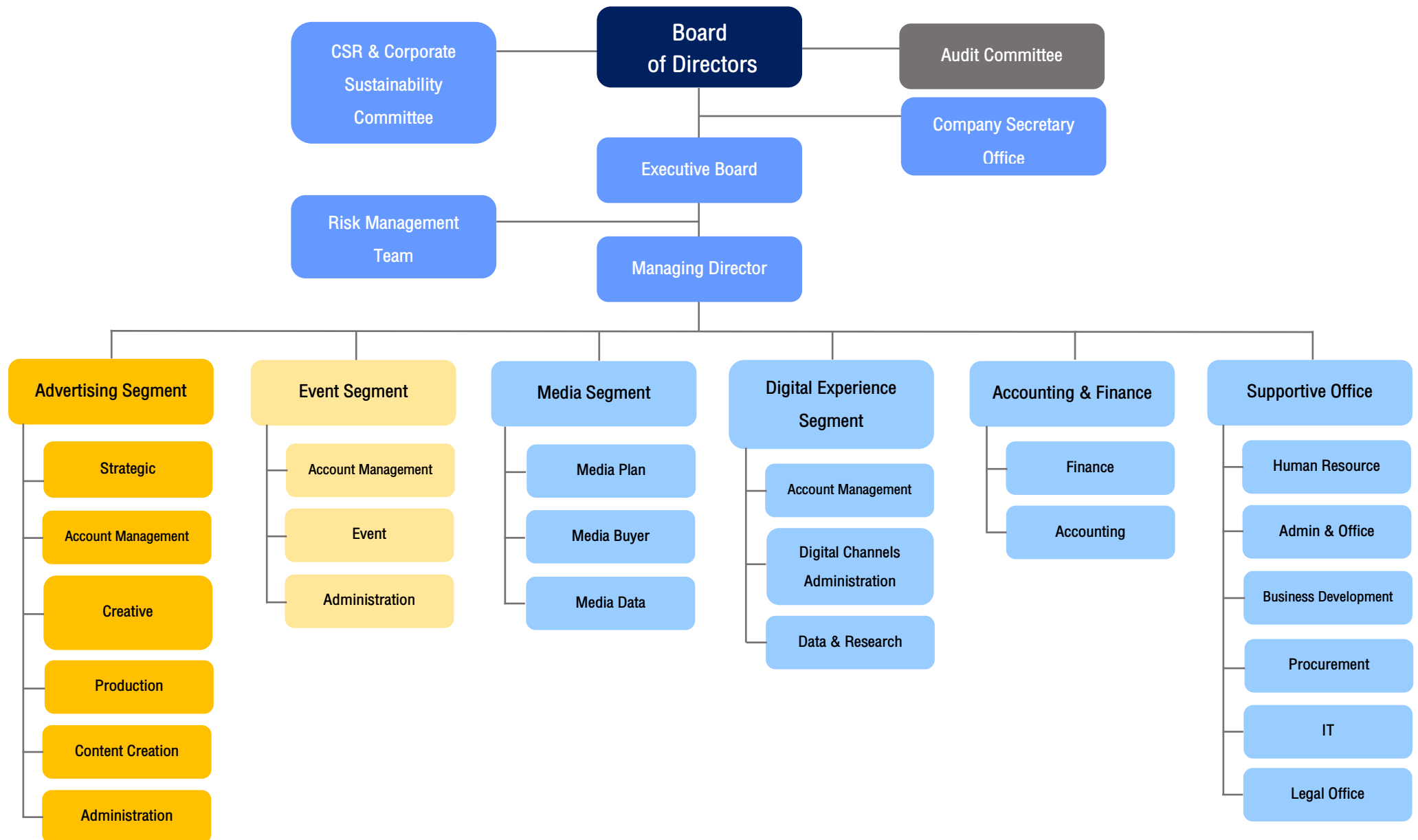
compliance, and the consequences of business ethics violations.

3. Having reporting and verification mechanisms, providing diverse and secure reporting channels such as suggestion boxes and email, to enable employees and external parties to report business ethics violations, including establishing measures to verify facts and take corrective actions.
4. Regularly evaluating the performance of business ethics violation prevention measures to identify strengths, weaknesses, and opportunities for improvement.

Major Changes and Developments in Policies, Practices and Corporate Governance Systems

In 2025, the Company reviewed the corporate governance policy. The current policy still covers important issues that affect the Company's business on the good corporate governance basis. The Company has focused on communicating policies and best practices to employees for better acknowledgment and awareness, such as making PR materials and posted them on PR boards, elevators within the office and via e-mail.

Corporate Governance Structure Chart



Director Information

Company's Directors come from various directions. Executive Directors have long time experience with the Company's business whereas External Directors are specialist of art and marketing to support the operation of Executive Board. Independent Directors are Audit Committee who control and audit performance of the Executive Board, which is a combination of committee and non-committee specialists to ensure that everything is in accordance with Company's policy.

Composition of the Board of Directors

Total Directors	8 persons
Executive Directors	4 persons
Non-Executive Directors	1 persons
Independent Directors	3 persons

The Board of Directors of Prakit Holdings Public Company Limited as of December 31, 2025 consists of 8 directors:

Director's Name		Position	Date of Appointment	Term as Director
1.	Mr. Prakit Apisarnthanarax	President	28 December 1992	33 years
2.	Mr. Phisal Prahasdangkura	Vice President/Director	28 December 1992	33 years
3.	Mr. Pheecha Chaochotechuang	Director	28 December 1992	33 years
4.	Mr. Apirak Apisarnthanarak	Managing Director/Director	24 April 2008	17 years
5.	Mr. Vichien Nakintanond	Director	28 December 1992	33 years
6.	Mr. Pichai Charnsupharindr	Independent Director/Audit Committee	25 April 2005	20 years
7.	Mr. Bhawat Yupabhorn	Independent Director/Audit Committee	25 April 2022	3 years
8.	Mr. Thitawat Asaves	Independent Director/Audit Committee	26 April 2024	1 year

The Company authorized directors

The signatory Directors consist of Mr. Prakit Apisarnthanarax co-signs with Mr. Phisal Prahasdangkura or Mr. Pheecha Chaochotechuang or Mr. Apirak Apisarnthanarak with the Company seal. There is no restriction on the authority of Directors.

Duties and Responsibilities

The authority of Directors is defining policy, directing the operation in accord with policy within the rules and regulations of the Company, related rules of law as well as the resolutions of the shareholders meeting. Authority of the Company's policy are:

1. Establish and review the Company's vision and mission and ensure the operation is in compliance with the vision.
2. Consider the annual budget and quarterly result of the Company and group of companies
3. Consider the investment in new projects, acquisition and disposition of assets.
4. Consider and approve salary adjustment, bonus for the management and staff.
5. Consider the appointment and end of Directors, audit committee, company's secretary, subcommittee, subsidiary company's Directors

and executive management as well as defining the Directors' remuneration.

6. Consider and set the annual general meeting of shareholders date, agenda and interim dividend payment.
7. Direct governance and management with integrity, good morals, follow the Company's rules and regulations, related rules of law and the regulations of the Stock Exchange of Thailand and Securities and Exchange Commission.

Sub-Committee Information

Audit Committee

The Audit Committee consists of 3 independent directors appointed by The Company's Board of Directors 2/2024 on February 27, 2024 each for a 3-year term. All of the Audit Committee are independent directors. As of December 31, 2025, the Audit Committee consists of:

1. Mr. Pichai Charnsuparindr:
Audit Committee Chairman
2. Mr. Thitawat Asaves:
Audit Committee Member
3. Mr. Bhawat Yupabhorn: Audit Committee
Member with financial and accounting
Knowledge
4. Ms. Wichuda Grairithikul:
Audit Committee Secretary

Duties and Responsibilities

Audit Committees will report the following duties and responsibility to the Company's Board of Directors.

1. Review and ensure that the company's financial disclosure is accurate and sufficient.

2. Ensure that the company has appropriate and effective internal control and internal audit systems. Select and nominate the head of internal audit unit and/or external internal audit company. Participate the meeting with the internal audit unit at least 4 times yearly.
3. Monitor that the company complies with the Securities and Exchange Acts, regulation of the SET, and any related business laws.
4. Consider, select, nominate, terminate employment, propose audit fee and have meetings with the Company's auditors at least once a year.
5. Consider that the company complies with all connected transaction disclosures or the conflict-of-interest disclosures and propose to the Board for consideration.
6. Consider the corruption risk assessment results from the internal audit and report to the Board of Directors.
7. Carry out the assignment from the Board of Directors, which is agreed upon by the Audit Committee.

Sustainability Development Committee

The Company's Managing Director is the chairman of the committee. The members of this committee consist of representatives from various departments of the Company and its group companies as follows:

- Account Management Senior Director
- Strategic and Research Senior Director
- A Representative from Human Resources Department
- A Representative from Accounting and Finance

- A representative from the Company Secretary team as the secretary of the committee.

As of December 31, 2023, the committee consists of 3 Executive Director level staffs

1. Mr. Apirak Apisantharak Sustainability Development Committee Chairman
2. Ms. Nutrapee Boonyapuk Sustainability Development Committee Member
3. Ms. Sivaporn Majaroen Sustainability Development Committee Member

Duties and Responsibilities

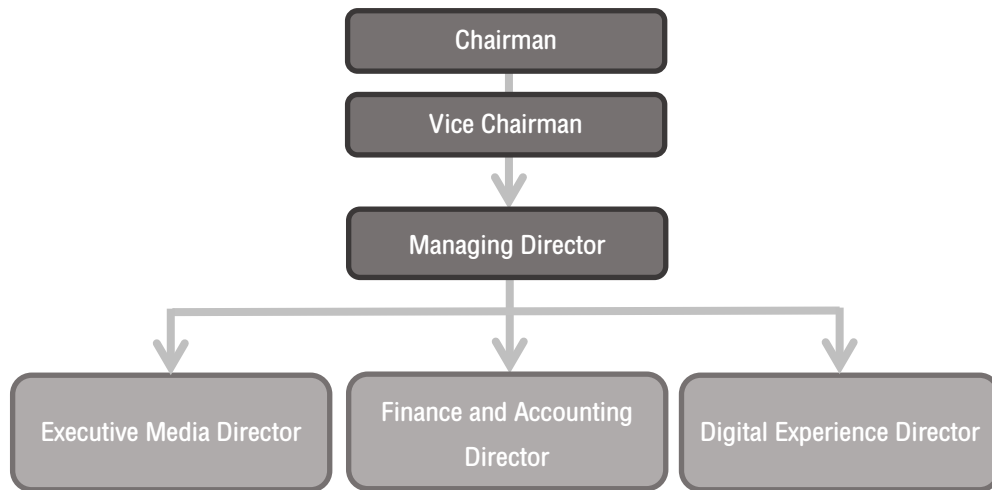
1. Create quality products according to good governance for sustainable growth.
2. Plan the development of the employees to lead to the sustainability of the organization.
3. Schedule social responsibility activities.
4. Encourage all stakeholders to participate in anti-corruption.

Board Skills Matrix as of December 31, 2025

The company has considered the suitability of the knowledge, experience, and specific expertise or experience in the core business or industry of the directors that are beneficial to the company. Creating a board skill matrix helps ensure that the recruitment of directors aligns with the company's business direction and fosters diversity, which is beneficial to the company's operations.

Director	Knowledge and Experience								
	Advertising Media Business	Asset and Investment Management	Finance and Accounting	Risk Management	Organizational Management and HR Management	Internal Audit	Strategic Marketing Planning	Information Technology and Digital	Corporate Governance and Sustainability
Mr. Prakrit Apisantharak	✓	✓			✓		✓		
Mr. Phisal Prahasdangkura	✓				✓		✓		
Mr. Pheechea Chaochotechuang	✓						✓		
Mr. Apirak Apisantharak	✓			✓	✓		✓	✓	
Mr. Vichien Nakintanond	✓						✓		
Mr. Pichai Charnsupharindr		✓		✓	✓	✓			
Mr. Bhawat Yupabhorn		✓	✓	✓	✓	✓	✓	✓	✓
Mr. Thitawat Asaves		✓	✓	✓			✓		

Executive Information



As of December 31, 2025, Executive Management was the management team of the Company and consisted of 6 members as follows:

1. Mr. Prakrit Apisarnthanarax Executive Chairman
2. Mr. Phisal Prahasdangkura Executive Vice Chairman
3. Mr. Apirak Apisarnthanarak Managing Director
4. Ms. Arveepan Malairat Executive Media Director
5. Ms. Sirirat Darasrisak Finance and Accounting Director
6. Mr. Nuttasit Patarateerakul Digital Experience Director

Duties and Responsibilities

1. Follow up policy defined by the Company Board of Directors by setting operational plans accordingly.
2. Prepare operational plan and annual budget to propose to the Board of Directors.
3. Conduct and propose investment project to the Board of Directors.
4. Report the Company's performance results to the Audit Committee and Board of Directors.

5. Carry on other tasks assigned by the Board of Directors.

Executive Management of the Subsidiary

Prakit Advertising Company Limited

1. Mr. Apirak Apisarnthanarak Managing Director
2. Ms. Sirirat Darasrisak Finance and Accounting Director
3. Ms. Arveepan Malairat Executive Media Director
4. Mr. Thanun Anurakjunyong General Manager
5. Ms. Duangjai Tungyingcharoen Account Management Senior Director
6. Ms. Duangjai Tungyingcharoen Account Management Senior Director
7. Mr. Veerakard Prahasdangkura Executive Creative Director
8. Mr. Pirapat Limsawasdiphol Executive Creative Director
9. Ms. Sivaporn Majaroen Strategic and Research Senior Director
10. Mr. Nuttasit Patarateerakul Digital Experience Director

Risk Management Team

Risk Management Team is appointed by the management. The names are as follows:

1. Ms. Sirirat Darasrisak
Finance and Accounting Director
2. Ms. Sivaporn Majaroen
Strategic and Research Senior Director
3. Ms. Suphanan Piyanithiphong
Senior Account Director
4. Mr. Pirapat Limsawasdiphol
Executive Creative Director
5. Ms. Panawate Nitiruksa Traffic Manager
6. Ms. Ratchada Harutaipree
Senior Media Buying Director
7. Mr. Peerapong Choengsuksirikul
Online Biddable Director
8. Ms. Em-On Wongyai
Associate Government Relations Director
9. Ms. Rakchanok Prasopnin Company Secretary

Duties and Responsibilities

1. Communicate information and knowledge about risk management to employees and risk owners
2. Prepare a risk management manual
3. Follow up with risk owners to assess and control risks
4. Report the progress of risk management to the management team

Succession Plan

The Company has established a succession plan, particularly for senior management positions, to replace personnel in key positions so that the Company can operate continuously, as follows

1. The Board of Directors considers and defines key positions that require a succession plan.
2. The Board will consider and select personnel with the knowledge, abilities, experience, and

other qualifications that align with the job duties, prioritizing internal recruitment.

3. Assess the knowledge and abilities of qualified personnel and executives to develop individual executive potential plans, ensuring they are suitable and sufficient to succeed in each position.
4. Plan to develop the knowledge, skills, and potential of successors, and begin their development to prepare them for future work, such as learning job duties and responsibilities, assigning them to participate in meetings with senior executives, and learning operational practices to gain knowledge and understanding of their roles.

In 2025, the Company implemented the succession plan by conducting knowledge and skill development for successors throughout the year.

Performance Evaluation of Senior Executives

The company conducts annual performance evaluations of the Managing Director and the executive team. The evaluation criteria are based on the best practices of the Stock Exchange of Thailand and are tailored to suit the company's structure and business characteristics as followed:

- 1) Financial performance in line with the business plan and budget approved by the Board of Directors, taking into account the overall economic conditions of that year.
- 2) Organizational performance in line with the Key Performance Indicators (KPIs) approved by the Board of Directors.

Remuneration for Directors and Management

The Company takes into consideration remuneration paid in similar types of business to pay for Company's Directors and Management. This is meant to draw highly qualified professionals to

join for a long period of time. The Company's director remuneration payment policy is as follows:

1. Pay remuneration according to the duties assigned.
2. Not paying directors' remuneration to directors who are employees and receive regular salary.
3. Pay remuneration to independent directors in the form of meeting allowances according to the number of times they attend the meeting. The Company takes into consideration remuneration paid in similar types of business to pay for Company's Directors and Management. This is meant to draw highly qualified professionals to join for a long period of time. The Company's director remuneration payment policy is as follows:

- Pay remuneration according to the duties assigned.
- Not paying directors' remuneration to directors who are employees and receive regular salary.

- Pay remuneration to independent directors in the form of meeting allowances according to the number of times they attend the meeting.

The remuneration consists of 1) monetary compensation and 2) other compensation such as group accident insurance and medical expenses.

As at December 31, 2025, the Company Directors consisted of:

1. The Board of Directors of 8 members:

Executive Directors	4 persons
External Directors	1 persons
Independent Director	3 persons
2. Audit Committee of 3 members:

Independent Committee	3 persons
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2. Executive Management of 6 members:

Company's Director	3 persons
Non-Company's Director	3 persons

Human Resource Information

As at December 31, 2025, staff of the Company and subsidiary are as follow:

Department	Company	Subsidiaries
Management	6	8
Media	55	3
Account team/Creative/Strategic planning/Production	4	76
Administration	40	15
Total	105	102

The remuneration as salary, bonus, provident fund and social insurance contribution of 2025 totaled:

Company	Subsidiary
73,405,886.05	71,032,137.20
baht	baht

Provident Fund Participation

	Number of Employees Participating Provident Fund	Proportion of employees participating in provident funds to total employees
Company	69	63.3%
Subsidiary	55	53.9%

Other Information

Finance and Accounting Director

Ms. Sirirat Darasrisak is directly responsible for supervising the accounting

Company Secretary

The Board of Directors has appointed Ms. Rakchanok Prasopnin to be the company secretary. The details of the company secretary appear on Attachment 1

Internal Audit

Prakit Group has appointed Thirty-Four Audit Co., Ltd. to perform the duties of the Company's internal auditors. Thirty-four Audit Office Co., Ltd. has assigned Dr. Thanadol Raksapol to be the main person responsible for performing the duties of the company's internal auditor. Details of the internal auditors are in Attachment 3.

Remuneration of The Audit

In 2025, The Company and Subsidiaries paid Bunchi-Kij Company Limited as follows:

Remuneration for auditing at 1,637,000 baht

Other services: - none -

Shareholders and Investor Relations

The Company has assigned Ms. Rakchanok Prasopnin, Company Secretary, to answer questions from shareholders and investors. with the following communication channels:

E-mail: info@prakit.com or Phone: 02715300

Report on Performance in Corporate Governance

Summary of performance of the Board of Directors in the past year

Appointment of Board of Directors and Executive

The Company has not appointed the Appointment Committee. Director of the company will be determined by the board of Directors for qualification, competence and experience beneficial to the Company including not prohibit by Public Limited Company ACT and The Securities and Exchange Act B.E. 2535. Then, the names shall be proposed to the Shareholder's meeting for the appointment. For appointment policy for independent directors, the Company stipulates the qualifications of Independent Directors as follows:

Criteria for independent director nomination

1. Must hold no more than 1 % of all voting share in the Company, its subsidiaries, affiliates or others which may cause a conflict of interests, which is inclusive of shareholding of one relating to the Independent Director
2. The Director must not or never be part of the management, employee, consultant with regular salary nor with controlling authority over the Company, its subsidiaries, affiliates or others which may cause a conflict of interests for at least two years.
3. Must not be related, in anyway, to Executives, major shareholders who has controlling authority or a nominee for Executive or a person who has controlling authority over the Company or its subsidiaries.

4. Must have no business relation with the Company, affiliates or others which may cause a conflict of interests that could lead to the lack of independent judgement. Must not be major shareholders, director or management of the partners of the Company, its subsidiaries, affiliates or others which may cause conflict of interests for at least two years.
5. Must not be external auditor of the Company, its subsidiaries, affiliates or others which may cause conflict of interest. And must not be major shareholders, directors or partner of Auditor Company which audit the Company, its subsidiaries, affiliates or others which may cause a conflict of interest for at least two years.
6. Must not or never be the company of professional services including legal consultant or financial consultant which earn service fee of more than two million baht per year from the Company, its subsidiaries, affiliates or others which may cause a conflict of interest and must not be major shareholders, directors or partner of the Company providing these professional services for at least two years.
7. The Director must not be appointed to represent the Company's director, major shareholders nor shareholders related to Company's major shareholders.
8. Must not have any characteristic causing incapability to make independent comment on the Company's operation.

Training and Education for Director

In 2025, there were a Director and Executives attending a course and seminar.

Director and Executive	Position	Course and Seminar
Mr. Apirak Apisarnthanarak	Managing Director	• Longevity for Leaders: Performance, Purpose & The Next 50 Years • How to use behavioral science to boost online results • Medical Technologist • The Integration of Artificial Intelligence with in Advertising
Mr. Thitawat Asaves	Independent Director	• Advanced Audit Committee Program – AACP 59/2025 - Thai Institute of Director
Ms. Sirirat Darasrisak	Finance and Accounting Director	• Governance and Risk Management of AI usage. • Summary of the differences between NPAES and PAEs • Fraud risk management • Value Creation: Elevating Thai listed companies to create a sustainable capital market • Overview of tax changes in 2025 • TFAC's Accounting Professions Summit 2025
Ms. Arveepan Malairat	Executive Media Director	• 2025 Digital Movement - The Future of Attention, The Digital Advertising Association of Thailand • The Mentoring Program - Mentoring That Multiplies Your Leadership Team and Delivers Growth • AI Live Commerce Solutions



Board Meeting

	Director's Name		Attendance
1.	Mr. Prakrit	Apisarnthanarax	10/10
2.	Mr. Phisal	Prahasdangkura	10/10
3.	Mr. Pheecha	Chaochotechuang	10/10
4.	Mr. Apirak	Apisarnthanarak	10/10
5.	Mr. Vichien	Nakintanond	10/10
6.	Mr. Pichai	Charnsupharindr	4/10*
7.	Mr. Bhawat	Yupabhorn	4/10*
8.	Mr. Thitawat	Asaves	4/10*

* Complete, according to director's role and duty

In 2025, the non-executive directors had a meeting without the management 1 time

Remuneration for Directors

In 2025, total director remuneration was as follows

Company

Cash Remuneration

	Director's Name		Remuneration and Meeting Allowance
1.	Mr. Prakrit	apisarnthanarax	0
2.	Mr. Phisal	Prahasdangkura	1,200,000
3.	Mr. Pheecha	Chaochotchuang	960,000
4.	Mr. Vichien	Nakintanond	600,000
5.	Mr. Apirak	Apisarnthanarak	0
6.	Dr. Pichai	Charnsupharindr	75,000
7.	Mr. Bhawat	Yupabhorn	75,000
8.	Mr. Thitawat	Asaves	75,000

Other Benefits

Group Accident Insurance and Medical Expense totally 1,203,870 baht. Moreover, Company paid the remuneration to Directors who were Executive Management and Executive Management Member as salary, bonus and other benefits was 14,874,445 baht.

Subsidiaries

Subsidiary Companies did not pay to Director in cash or other benefits for the position of Directors. Subsidiary Companies paid the remuneration to Director who was Executive Management and Executive Management Member as salary, bonus and other benefits was 18,801,244 baht.

Subsidiary Companies paid meeting allowance, 15,000 baht per time, to the Directors and Executives participating the Subsidiary Companies' Board meeting and Executive meeting.

Board Performance Evaluation

In 2025, the company conducted a performance evaluation of the board of directors, with the following results:

Individual Director Performance Evaluation



Score 92 out of 100

Result Excellence

Sub-Committee Performance Evaluation

Audit Committee



Score 86 out of 100

Result Very Good

Social Responsibility and Corporate Sustainable Development Committee



Score 81 out of 100

Result Very Good

Directing the operation of subsidiary and associated companies

Policy of the Company is that the Board of Directors appoints or selects qualified persons to be Directors and Executives of subsidiaries to take best care of the Company's investment.

The Board of subsidiary company appoints the Managing Director and senior Executives to define the operational policy for maximum benefits of the subsidiaries.

Directors of the Company define policy for subsidiary companies. The appointed Directors and Executives hold the authority to make decision in the line of business operation except for the cases which require approval from the Company's Board of Directors.

Compliance with CG Policies and Guidelines

The company is aware of the importance of conducting business on the basis of good corporate governance. These policies and guidelines have been established in the corporate governance policy and business ethics of the company and encouraged and monitored for regular practice.

policy, covering the issues of 1) employee care 2) data security 3) responsible treatment of stakeholders, and has followed up to achieve compliance with good corporate governance in 4 other issues as follows:

1) Prevention of conflicts of interest

The company has set a policy for directors and executives to report their own interests and related persons since the first time they become directors and executives of the company and when there is a change. Employees should not have financial interests and any other benefits with customers or business partners.

Last year, no director, executives and employees violate the conflicts of interest prevention policy.

2) Using inside information

The Company has established a policy to prevent the use of insider information to seek benefits to prevent the use of information to trade the Company's securities. The Company prohibits directors, executives and related persons from using inside information that has not yet been disclosed to the public to trade, transfer or receive the transfer of the Company's securities, or use confidential and inside information without permission from the Company. The Company's directors and senior executives are responsible for reporting to the Company whenever there is a change in their securities holdings.

Last year, no director Executives and employees violate the policy to prevent the use of insider information to seek benefits.

3) Anti-Corruption

The Company has established anti-corruption policies and procedures. The Audit Committee is responsible for overseeing the internal control system to ensure that the Company's operations comply with the anti-corruption policy.

In addition, the Audit Committee has reviewed the adequacy of the Company's internal control system. It was found that the internal control system was adequate, appropriate and without significant flaws that could lead to corruption. The Audit Committee has emphasized that the management department supervises, discusses and communicates with employees to follow good practices.

4) Whistle Blowing

The company provides a channel for complaints of employees, all stakeholders and outsiders through

e-mail, telephone and e-mail. The Audit Committee, which is independent from the management, considers and has the secretary of the Audit Committee screening clues and complaints. No whistleblowers or complaints were found last year.

Summary of performance of the Audit Committee in the past year

In 2025, the Audit Committee held 4 meeting attended by the following:

Director's Name		Attendance
1.	Mr. Pichai Charnsupharindr	4/4
3.	Mr. Bhawat Yupabhorn	4/4
4.	Mr. Thitawat Asaves	4/4

Mr. Bhawat Yupabhorn is the audit committee director with adequate financial knowledge and experience to review and prove opinion to the financial statement.

In 2025, The Audit Committee joined the meeting with the auditors twice and with the internal audit company 4 times.

The details about the performance of the Audit Committee are in Attachment 4 "Audit Committee Report"

Summary of performance of the Sub-Committee

Sustainable Development Committee

In 2025, the Sustainable Development Committee held 4 meeting attended by the following:

Director's Name		Attendance
1.	Mr. Apirak Apisanthanarak	4/4
2.	Ms. Nutrapee Boonyapuk	4/4
3.	Ms. Sivaporn Majaroen	4/4

In the previous year, the Corporate Sustainable Development Committee has performed its assigned duties. The Committee acknowledged the results of corporate social responsibility and sustainable development activities, discussed guidelines and organized activities in accordance with the sustainable development strategy by focusing on the development of knowledge and competency of employees and knowledge sharing in the partner network to study and create new innovations in the product creation process.

Internal Control and Related Transaction

Internal Control

The Board of Directors, the Audit Committee and the Executive Management reviewed internal controlling system on accounting, finance and the adequacy of the Organization control system as well as appraise, risk management policy and information technology system and agreed that internal control was adequate and effective for the type of business. The Board of Directors and the Audit Committee agree that the Company's internal control system is adequate and appropriate. The company has allocated sufficient personnel to carry out internal control effectively, able to protect the company's assets from being used by directors or executives wrongfully or without authority, including transactions with individuals that may have conflicts and connected persons.

The Board of Directors has hired an internal audit firm since 2016. There are many developments in our organization to improve our internal control and reduce risk which may occur in some department.

Head of Internal Control

The Audit Committee has appointed Thirty-Four Audit Co., Ltd. to perform the duties of the Company's internal auditors. Thirty-four Audit Office Co., Ltd. has assigned Dr. Thanadol Raksapol to be the main person responsible for performing the duties of the company's internal auditor.

The Board of Directors has considered the qualifications of the Office of Thirty-Four Audit Co., Ltd. and Dr. Thanadol Raksaphon and found that they have qualifications, knowledge, experience and independence that are suitable for performing their duties.

In this regard, the appointment, removal and transfer of the person in charge of internal audit must be approved by the Audit Committee.

Related Transaction

The Company has transactions with related companies by way of having common share holdings and/or directors and/or company managements as described below:

Rental income

Reason: The Company charges office rental per used space based on the rate charged to other tenants

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakrit Advertising Ltd.	3,516	3,516	3,516
	• Marketing Drive Worldwide (Thailand)Ltd.	480	480	480
Joint Venture	• Bangkok Writer & Partners Ltd.	414	405	360
Related Company	• Double P Marketing Communication Ltd.	360	360	360
	• 62 Content & Design Ltd.			
	(Executives of listed companies serve as directors and shareholders.)	54	54	54
Total		4,824	4,815	4,770

Management Income

Reason: The Company has agreement with subsidiaries, joint venture, and related companies for management service. This was due to the fact that these companies are not specialists in some areas of expertise

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakrit Advertising Ltd.	1,260	1,220	1,340
	• Marketing Drive Worldwide (Thailand)Ltd.	384	384	384
Associated Companies	• Sukhumvit 62 Medical Ltd.	-	-	-
Joint Venture	• Bangkok Writer & Partners Ltd.	1,800	1,800	1,800
Related Company	• 62 Content & Design Ltd.	60	60	60
Total		3,504	3,464	3,584

Income from other services, Water / Electricity bill

Reason: The Company has agreed with subsidiaries, joint venture and related companies to charge these expenses based on estimated “use” units.

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakit Advertising Ltd.	887	915	763
	• Marketing Drive Worldwide (Thailand)Ltd.	96	96	96
Associated Companies	• Sukhumvit 62 Medical Ltd.	33	69	11
Joint Venture	• Bangkok Writer & Partners Ltd.	96	107	114
Related Company	• Double P Marketing Communication Ltd.	91	108	120
	• 62 Content & Design Ltd.	16	16	16
Total		1,219	1,311	1,120

Commission Income

Reason: The Subsidiaries provide creative work and marketing service to the subsidiaries, joint venture and related companies as the Company can purchase media at more advantageous rates.

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakit Advertising Ltd.	2,593	3,140	4,131
	• Marketing Drive Worldwide (Thailand)Ltd.	-	-	30
	• Prakit Advertising Ltd. (Myanmar)	-	-	-
Associated Companies	• Sukhumvit 62 Medical Ltd.	-	-	829
Joint Venture	• Bangkok Writer & Partners Ltd.	15	317	107
Related Company	• Double P Marketing Communication Ltd.	131	368	1,355
	• Draft Advertising Co., Ltd. (Cambodia)	653	566	375
Total		3,392	4,391	6,827

Cost of Rendering of Service

Reason: The Subsidiary and related companies provide creative work and marketing service to the Company at market rate. The Company has no specialists in this area of work.

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakit Advertising Ltd.	4,880	2,826	2,338
	• Marketing Drive Worldwide (Thailand)Ltd.	-	-	-
	• Prakit Advertising Ltd. (Myanmar)	-	-	-
Associated Companies	• Sukhumvit 62 Medical Ltd.	1,068	1,288	-
Joint Venture	• Bangkok Writer & Partners Ltd.	-	-	160
Related Company	• 62 Content & Design Ltd.	422	291	278
	• Draft Advertising (Cambodia) Co., Ltd.	-	-	200
Total		6,370	4,405	2,976

Dividend Income

Reason: Dividend payment from investment in subsidiaries.

Relationship	Company	Amount (thousand baht)		
		2025	2024	2023
Subsidiaries	• Prakit Advertising Ltd.	5,000	5,000	1,999
	• Marketing Drive Worldwide(Thailand)Ltd.	1,999	1,999	-
Total		6,999	6,999	1,999

The above-mentioned related transactions are the normal transactions among the Company, subsidiaries, joint venture and related companies. These shared resources allow our group to maximize profit which enables the Company to pay higher dividends to the shareholders.

In case of future related transactions, the Company still complies with general trading conduct and related law and regulations. The Board of Directors consistently reports the transaction to the Audit Committee.

The Company has guaranteed overdraft facilities and short-term loans for subsidiaries and joint venture as follows:

- Land and building of its current office premises, were mortgaged to bank as collateral for:
 - o 30 million baht overdraft facilities for one subsidiary.
 - o 80 million baht credit facilities for issuing of promissory notes, tender offer and letter of guarantee for Bangkok Writer & Partners Ltd., the joint venture.
- The subsidiary company's fixed deposit been pledged as collateral and to facilitate bank guarantee in the amount of 27.5 million baht for one Joint Venture.

The above-mentioned collateral was to ensure the subsidiary and joint venture have sufficient working capital.

Prakit Holdings Public Company Limited
and its Subsidiaries
Financial Statements
and Independent Auditor's Report
1 January 2025 to 31 December 2025

Independent Auditor's Report

To the Shareholders and the Board of Directors of Prakrit Holdings Public Company Limited

Opinion

I have audited the consolidated financial statements of Prakrit Holdings Public Company Limited and its subsidiaries (the Group) and the separate financial statements of Prakrit Holdings Public Company Limited (the Company), which comprise the consolidated and separate statements of financial position as at 31 December 2025, and the related consolidated and separate statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In my opinion, the accompanying consolidated and separate financial statements present fairly, in all material respects, the consolidated financial position of Prakrit Holdings Public Company Limited and its subsidiaries and the separate financial position of Prakrit Holdings Public Company Limited as at 31 December 2025, and the related consolidated and separate financial performance and cash flows for the year then ended in accordance with Thai Financial Reporting Standards.

Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated and Separate Financial Statements section of my report. I am independent of the Group and the Company in accordance with Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the consolidated and separate financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the consolidated and separate financial statements of the current period. These matters were addressed in the context of my audit of the consolidated and separate financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Key audit matter	How the matter was addressed
Commission income on media agency service For the year ended 31 December 2025, the Group and the Company earned commission income from media agency service amounting to Baht 183.34 million in the consolidated financial statements and Baht 158.26 million in the separate financial statements. The commission income is recognized when the advertisement of client is broadcasted through media and based on commission rate, discount rate and media costs. Accordingly, the timing of revenue recognition and measurement of the commission income is a significant risk of misstatement which might materially affect the financial statements of the Group and the Company.	The key audit procedures included, but not limited to, the followings: • Inquire the management to understand the agreement and criteria of media agency service regarding sale and purchase, discount, and significant change from previous year. • Evaluate and test of key internal control for commission income system. • Analyze the commission rate whether it is corresponding to the agreement of media agency service. • Perform sampling test to verify supporting documents of commission income, media cost and related discount. • Perform sampling test to verify cash collection and trace to the accounting records. • Perform subsequent test to verify media discount received after the financial reporting period.

Other Information

Management is responsible for the other information included in the Group and the Company's annual report, but does not include the consolidated and separate financial statements and my auditor's report thereon. The Group's annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the consolidated and separate financial statements does not cover the other information as referred to above and I will not express any form of assurance conclusion thereon.

In connection with my audit of the consolidated and separate financial statements, my responsibility is to read the other information as referred to above when it becomes available and, in doing so, consider whether such the other information is materially inconsistent with the audited consolidated and separate financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the Group's annual report, if I conclude that there is any material misstatement in those other information, I am required to communicate the matter to the management and those charged with governance to correct such information.

Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of the consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Group and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group and the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated and Separate Financial Statements

My objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with Thai Standards on Auditing, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group and the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group and the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group's financial statements. I am responsible for the direction, supervision and review the audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the consolidated and separate financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner responsible for the audit resulting in this independent auditor's report:

(Mr. Pornchai Kittipanya-ngam)

Certified Public Accountant No. 2778

Bunchikij Co., Ltd.

Bangkok

27 February 2026

Prakit Holdings Public Company Limited and its Subsidiaries

Statements of Financial Position

As at 31 December 2025

Unit : Baht

		Consolidated financial statements		Separate financial statements	
	Notes	2025	2024	2025	2024
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	5	88,565,179	198,232,311	46,943,095	152,732,551
Trade and other current receivables	6	160,489,737	243,604,418	147,115,034	208,033,838
Current contract assets	7	29,042,509	17,125,923	18,882,627	15,297,122
Other current financial assets	8	215,573,405	178,549,710	144,361,780	136,101,488
Total current assets		493,670,830	637,512,362	357,302,536	512,164,999
NON-CURRENT ASSETS					
Bank deposit used as collateral	9	30,000,000	30,089,133	-	-
Other non-current financial assets	10	53,909,396	70,531,417	53,909,396	70,531,417
Investments in joint venture, associated and subsidiary companies	11	170,731,774	180,575,386	659,318,600	555,998,600
Other non-current receivables		6,396,753	9,703,623	122,400	2,400
Investment properties	13	229,700,319	236,112,619	229,700,319	236,112,619
Property, plant and equipment	14	73,318,838	73,709,926	70,490,818	72,397,305
Intangible assets		39,011	125,967	39,008	125,964
Deferred tax assets	15	14,205,752	13,884,585	9,419,566	8,816,995
Total non-current assets		578,301,843	614,732,656	1,023,000,107	943,985,300
TOTAL ASSETS		1,071,972,673	1,252,245,018	1,380,302,643	1,456,150,299

Prakit Holdings Public Company Limited and its Subsidiaries

Statements of Financial Position

As at 31 December 2025

Unit : Baht

		Consolidated financial statements		Separate financial statements	
	Notes	2025	2024	2025	2024
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Trade and other current payables	16	266,215,575	375,285,975	208,096,908	309,724,784
Accrued income tax		7,860,799	4,801,618	6,160,546	4,108,957
Total current liabilities		274,076,374	380,087,593	214,257,454	313,833,741
NON-CURRENT LIABILITIES					
Other non-current payables		1,641,160	1,869,560	1,641,160	1,869,560
Non-current provision for employee benefits	17	40,603,708	43,279,979	16,591,378	17,827,568
Total non-current liabilities		42,244,868	45,149,539	18,232,538	19,697,128
TOTAL LIABILITIES		316,321,242	425,237,132	232,489,992	333,530,869
EQUITY					
Share capital	18				
Authorized share capital					
94,438,800 ordinary shares of Baht 1 each		94,438,800	94,438,800	94,438,800	94,438,800
Issued and paid-up share capital					
60,450,262 ordinary shares of Baht 1 each		60,450,262	60,450,262	60,450,262	60,450,262
Premium on share capital	19	193,568,560	193,568,560	193,568,560	193,568,560
Retained earnings					
Appropriated to legal reserve	19	10,000,000	10,000,000	10,000,000	10,000,000
Unappropriated		507,984,057	575,410,875	901,010,095	870,996,420
Other components of equity		(17,665,518)	(12,835,499)	(17,216,266)	(12,395,812)
Total equity attributable to the Company's shareholders		754,337,361	826,594,198	1,147,812,651	1,122,619,430
Non-controlling interests		1,314,070	413,688	-	-
Total equity		755,651,431	827,007,886	1,147,812,651	1,122,619,430
TOTAL LIABILITIES AND EQUITY		1,071,972,673	1,252,245,018	1,380,302,643	1,456,150,299

Prakit Holdings Public Company Limited and its Subsidiaries

Statements of Comprehensive Income

For the year ended 31 December 2025

Unit : Baht

		Consolidated financial statements		Separate financial statements	
	Notes	2025	2024	2025	2024
REVENUES					
Revenues from rendering of services	21	238,578,416	217,251,518	72,126,931	30,241,328
Commission income	21	183,345,178	150,103,103	158,263,506	129,468,187
Interest income		3,498,196	3,317,396	2,170,360	2,730,049
Dividend income		1,819,608	2,458,097	8,818,558	9,457,047
Management income		1,860,000	1,860,000	3,504,000	3,464,000
Other income		29,145,996	29,807,373	22,968,509	22,742,015
Total revenues		458,247,394	404,797,487	267,851,864	198,102,626
EXPENSES					
Costs of services rendered		175,775,363	161,895,289	63,746,551	27,515,537
Distribution costs		71,010,718	74,415,254	45,075,973	47,912,698
Administrative expenses		100,018,472	97,873,955	71,311,691	75,354,502
Total expenses		346,804,553	334,184,498	180,134,215	150,782,737
Profit (loss) before sharing of net results from investments in joint venture and associated companies		111,442,841	70,612,989	87,717,649	47,319,889
Share of profit (loss) from investments in joint venture and associated companies - equity method		(113,150,404)	(138,931,871)	-	-
Profit (loss) from operating activities		(1,707,563)	(68,318,882)	87,717,649	47,319,889
Tax (expense) income	24	(23,174,415)	(13,434,797)	(16,073,774)	(8,622,565)
Net profit (loss) for the years		(24,881,978)	(81,753,679)	71,643,875	38,697,324
Other comprehensive income (expense):					
Items that will be reclassified subsequently to profit or loss					
Currency translation differences		(9,565)	12,428	-	-
Total items that will be reclassified subsequently to profit or loss		(9,565)	12,428	-	-
Items that will not be reclassified to profit or loss					
Actuarial gain(loss)	17	-	(5,090,251)	-	(2,205,291)
Gain (loss) on measuring of other non-current financial assets		(6,025,568)	(4,738,814)	(6,025,568)	(4,738,814)
Gain (loss) on sales of other non-current financial assets		684,983	4,025,231	684,983	4,025,231
Share of other comprehensive income (loss) from investments in joint venture and associated companies - equity method		(13,208)	(736,713)	-	-
Income tax effects		1,205,114	1,965,813	1,205,114	1,388,821
Total items that will not be reclassified to profit or loss		(4,148,679)	(4,574,734)	(4,135,471)	(1,530,053)
Total comprehensive income (loss) for the years		(29,040,222)	(86,315,985)	67,508,404	37,167,271
Profit (Loss) attributable to:					
The Company's shareholders		(25,783,410)	(81,856,435)	71,643,875	38,697,324
Non-controlling interests		901,432	102,756	-	-
Net profit (loss) for the years		(24,881,978)	(81,753,679)	71,643,875	38,697,324
Total comprehensive income (loss) attributable to:					
The Company's shareholders		(29,941,654)	(86,418,741)	67,508,404	37,167,271
Non-controlling interests		901,432	102,756	-	-
Total comprehensive income (loss) for the years		(29,040,222)	(86,315,985)	67,508,404	37,167,271
Basic earnings (loss) per share					
Profit (loss) attributable to equity of the Company's shareholders	25	(0.43)	(1.35)	1.19	0.64

Prakit Holdings Public Company Limited and its Subsidiaries

Consolidated statement of changes in equity

For the year ended 31 December 2025

Unit : Baht

	Notes	Equity attributable to the Company's shareholders									Total equity	
		Retained earnings				Other components of shareholders' equity				Equity attributable to the Company's shareholders		Non-Controlling Interests
		Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Fair value changes and sales in financial assets	Currency translation differences	Total other components of equity				
Balance at 1 January 2024		60,450,262	193,568,560	10,000,000	718,501,255	(8,604,761)	(452,115)	(9,056,876)	973,463,201	311,982	973,775,183	
Dividend paid		-	-	-	(60,450,262)	-	-	-	(60,450,262)	(1,050)	(60,451,312)	
Total comprehensive income (loss) for the year												
Profit (loss) for the year		-	-	-	(81,856,435)	-	-	-	(81,856,435)	102,756	(81,753,679)	
Other comprehensive income (loss)												
Actuarial gain(loss)		-	-	-	(4,808,914)	-	-	-	(4,808,914)	-	(4,808,914)	
Transfer gain (loss) from sales of other non-current financial assets designated at fair value through other comprehensive income to retained earnings		-	-	-	4,025,231	(3,791,051)	-	(3,791,051)	234,180	-	234,180	
Currency translation differences		-	-	-	-	-	12,428	12,428	12,428	-	12,428	
Balance at 31 December 2024		60,450,262	193,568,560	10,000,000	575,410,875	(12,395,812)	(439,687)	(12,835,499)	826,594,198	413,688	827,007,886	
Balance at 1 January 2025		60,450,262	193,568,560	10,000,000	575,410,875	(12,395,812)	(439,687)	(12,835,499)	826,594,198	413,688	827,007,886	
Dividend paid	20	-	-	-	(42,315,183)	-	-	-	(42,315,183)	(1,050)	(42,316,233)	
Total comprehensive income (loss) for the year												
Profit (loss) for the year		-	-	-	(25,783,410)	-	-	-	(25,783,410)	901,432	(24,881,978)	
Other comprehensive income (loss)												
Share of other comprehensive income (loss) from investments in joint venture and associated companies - equity method		-	-	-	(13,208)	-	-	-	(13,208)	-	(13,208)	
Transfer gain (loss) from sales of other non-current financial assets designated at fair value through other comprehensive income to retained earnings		-	-	-	684,983	(4,820,454)	-	(4,820,454)	(4,135,471)	-	(4,135,471)	
Currency translation differences		-	-	-	-	-	(9,565)	(9,565)	(9,565)	-	(9,565)	
Balance at 31 December 2025		60,450,262	193,568,560	10,000,000	507,984,057	(17,216,266)	(449,252)	(17,665,518)	754,337,361	1,314,070	755,651,431	

Prakit Holdings Public Company Limited and its Subsidiaries

Separate statement of changes in equity

For the year ended 31 December 2025

Unit : Baht

	Notes	Issued and paid-up share capital	Share premium	Retained earnings		Other components of shareholders' equity	Total equity
				Legal reserve	Unappropriated	Fair value changes and sales in financial assets	
Balance at 1 January 2024		60,450,262	193,568,560	10,000,000	890,488,360	(8,604,761)	1,145,902,421
Dividend paid		-	-	-	(60,450,262)	-	(60,450,262)
Total comprehensive income (loss) for the year							
Profit (loss) for the year		-	-	-	38,697,324	-	38,697,324
Other comprehensive income (loss)							
Actuarial gain(loss)		-	-	-	(1,764,233)	-	(1,764,233)
Transfer gain (loss) from sales of other non-current financial assets designated at fair value through other comprehensive income to retained earnings		-	-	-	4,025,231	(3,791,051)	234,180
Balance at 31 December 2024		60,450,262	193,568,560	10,000,000	870,996,420	(12,395,812)	1,122,619,430
Balance at 1 January 2025		60,450,262	193,568,560	10,000,000	870,996,420	(12,395,812)	1,122,619,430
Dividend paid	20	-	-	-	(42,315,183)	-	(42,315,183)
Total comprehensive income (loss) for the year							
Profit (loss) for the year		-	-	-	71,643,875	-	71,643,875
Other comprehensive income (loss)							
Transfer gain (loss) from sales of other non-current financial assets designated at fair value through other comprehensive income to retained earnings		-	-	-	684,983	(4,820,454)	(4,135,471)
Balance at 31 December 2025		60,450,262	193,568,560	10,000,000	901,010,095	(17,216,266)	1,147,812,651

Prakit Holdings Public Company Limited and its Subsidiaries

Statements of Cash Flows

For the year ended 31 December 2025

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Cash flows from operating activities					
Profit (loss) for the years		(24,881,978)	(81,753,679)	71,643,875	38,697,324
Adjustments to net cash from operating activities					
Tax expense (income)	24	23,174,415	13,434,797	16,073,774	8,622,565
Depreciation - investment properties	13	6,479,300	5,587,944	6,479,300	5,587,944
Depreciation - property, plant and equipment	14	5,489,476	5,708,951	4,818,093	4,842,045
Amortization - intangible assets		86,956	82,935	86,956	82,935
Bad debt		-	5,535,699	-	-
(Reversal of) allowance for expected credit loss		(53,185)	113,689	(90,953)	78,091
Employee benefit expenses	17	4,049,061	3,727,240	1,711,811	1,704,223
Unrealized (gain) loss from exchange rates		(179,969)	(12,428)	160,170	-
(Gain) loss on sales of other current financial assets		(2,608,000)	(1,670,882)	(2,153,146)	(1,516,818)
(Gain) loss on adjustment of fair value of other current financial assets		(1,693,753)	4,306,421	(1,691,515)	4,410,512
Loss on liquidation of associated company	11	-	27,254	-	812,848
Loss on written off investment property		-	239,831	-	239,831
Provision for impairment of investment in subsidiary company		-	-	-	1,153,433
(Gain) loss on sale of equipment		79	76,537	50	76,532
Written off withholding tax		3,395,482	2,268,863	-	-
Dividend income		(1,819,608)	(2,458,097)	(8,818,558)	(9,457,047)
Interest income		(3,498,196)	(3,317,396)	(2,170,360)	(2,730,049)
Share of (profit) loss from associated companies and joint venture - equity method		113,150,404	138,931,871	-	-
		121,090,484	90,829,550	86,049,497	52,604,369
Changes in operating assets and liabilities					
Trade and other current receivables		83,164,635	(41,825,007)	60,593,197	(23,770,170)
Current contract assets		(11,916,586)	1,449,683	(3,585,505)	1,896,840
Purchase of other current financial assets		(827,162,513)	(889,893,612)	(689,065,534)	(747,691,117)
Sale of other current financial assets		794,440,571	849,139,100	684,649,903	729,997,895
Other non-current receivables		(88,611)	(2,994,480)	(120,000)	-
Trade and other current payables		(109,070,400)	127,677,297	(101,627,876)	108,730,045
Other non-current payables		(228,400)	331,021	(228,400)	331,021
Employee benefit obligations paid	17	(6,725,333)	(5,869,200)	(2,948,000)	(5,052,533)
Cash provided by (used in) operating activities		43,503,847	128,844,352	33,717,282	117,046,350
Income tax paid		(19,298,605)	(12,961,549)	(13,419,643)	(6,562,728)
Net Cash provided by (used in) operating activities		24,205,242	115,882,803	20,297,639	110,483,622

Prakit Holdings Public Company Limited and its Subsidiaries

Statements of Cash Flows

For the year ended 31 December 2025

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Cash flows from investing activities					
Investment in associated company	11	(103,320,000)	-	(103,320,000)	-
Cash received from liquidation of associated company	11	-	607,600	-	607,600
Investment in other company		-	(150,000)	-	(150,000)
Cash received from short term loan to related company	4.4	-	6,000,000	-	-
Purchase of investment property	13	(67,000)	(20,529,466)	(67,000)	(20,529,466)
Purchases of property, plant and equipment	14	(5,098,467)	(4,274,707)	(2,911,656)	(3,447,019)
Purchases of intangible assets		-	(96,000)	-	(96,000)
Cash received from sale of equipment		-	186,916	-	186,916
Loans to employees	12	-	(200,000)	-	(200,000)
Loan repayments from employees	12	110,000	110,000	110,000	90,000
(Increase) decrease in bank deposit used as collateral	9	89,133	(89,133)	-	-
Investments in other non-current financial assets		(6,092,728)	(26,610,838)	(6,092,728)	(26,610,838)
Cash received from redemption of other non-current financial assets	10	5,000,000	-	5,000,000	-
Cash received from sales of other non-current financial assets		12,374,163	48,937,615	12,374,163	48,937,615
Dividend received		1,819,608	2,458,097	8,818,558	9,457,047
Interest received		3,638,715	3,673,365	2,316,751	2,944,461
Net cash provided by (used in) investing activities		(91,546,576)	10,023,449	(83,771,912)	11,190,316
Cash flows from financing activities					
Dividend paid to shareholders	20	(42,315,183)	(60,450,262)	(42,315,183)	(60,450,262)
Dividend paid to non-controlling interests		(1,050)	(1,050)	-	-
Net cash provided by (used in) financing activities		(42,316,233)	(60,451,312)	(42,315,183)	(60,450,262)
Net increase (decrease) in cash and cash equivalents					
before exchange differences on translation of financial statements		(109,657,567)	65,454,940	(105,789,456)	61,223,676
Effect of exchange differences on translation of financial statements		(9,565)	12,428	-	-
Net increase (decrease) in cash and cash equivalents		(109,667,132)	65,467,368	(105,789,456)	61,223,676
Cash and cash equivalents as at 1 January		198,232,311	132,764,943	152,732,551	91,508,875
Cash and cash equivalents as at 31 December		88,565,179	198,232,311	46,943,095	152,732,551

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

1. General information

Prakit Holdings Public Company Limited (“the Company”), has been incorporated in Thailand and has its registered office at 88 Soi Sukhumvit 62 , 3rd intersection, Sukhumvit Road, Phra Kanong Tai, Prakanong, Bangkok, Thailand.

The Company was registered with the Stock Exchange of Thailand on 30 July 1991.

The major shareholder is Prakit and Associated Co., Ltd (held 24.97%) which has been incorporated in Thailand.

The Company and its subsidiaries (“the Group”) is principally engaged in the production of media and advertisement, media agency, investing in securities and providing the management service to subsidiary and affiliated companies. Details of the Company’s subsidiaries as at 31 December 2025 and 2024 are disclosed in Note 11.

2. Basis for preparation and presentation of the financial statements

2.1 The financial statements have been prepared in accordance with Thai Financial Reporting Standards which are issued under the Accounting Professions Act B.E.2547, and have been presented under the Accounting Act. B.E.2543, and applicable rules and regulations of the Securities and Exchange Commission under the Securities and Exchange Act.

2.2 Historical cost is used as measurement basis in preparing these financial statements except for some items as indicated in the accounting policy.

2.3 The financial statements of the Group are prepared and presented from the statutory financial statement that are in Thai language and Thai currency. The English version has been prepared from Thai financial statements.

2.4 New and Revised Financial Reporting Standards

2.4.1 Financial reporting standards that became effective in the current year

During the year, the Group has adopted the revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2025. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the Group’s financial statements.

2.4.2 Financial reporting standards that will become effective for fiscal years beginning on or after 1 January 2026

The Federation of Accounting Professions issued a number of revised financial reporting standards, which are effective for fiscal years beginning on or after 1 January 2026. These financial reporting standards was aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The management of the Group believes that adoption of these amendments will not have any significant impact on the Group's financial statements.

2.5 Use of judgements and estimates

In the preparation of financial statements in conformity with Thai Financial Reporting Standards, management applied make judgements, estimates and assumptions that affect the application of the Group's accounting policies. Actual results may differ from these estimates. Significant judgements and estimates are as follows :

Investment by equity method

- Considering the significant influence of the Group over an investee.

Consolidation

- Whether the Group has de facto control over an investee.

Revenue recognition

- Determining a bundled services are capable of being distinct.
- Commission revenue : Determining the transaction of the Group acts as an agent in the transaction rather than as a principal.

Allowance for expected credit losses of trade receivables

- In determining an allowance for expected credit losses of trade receivables the management needs to make judgement and estimates based upon, among other things, past collection history, aging profile of outstanding debts and the forecast economic.
- The Group's historical credit loss experience and forecast economic conditions may also not be representative of whether a customer will default in the future.

Investment properties/Depreciation

- In determining depreciation of investment properties, the management is required to make estimates of the useful lives and residual values of the investment properties and to review estimate useful lives and residual values when there are any changes.
- The management is required to review investment properties for impairment on a periodical basis and record impairment losses when it is determined that their recoverable amount is lower than the carrying amount.

This requires judgements regarding forecast of future revenues and expenses relating to the assets subject to the review.

Property, plant and equipment/Depreciation

- In determining depreciation of plant and equipment, the management is required to make estimates of the useful lives and residual values of the plant and equipment and to review estimate useful lives and residual values when there are any changes.
- The management is required to review property, plant and equipment for impairment on a periodical basis and record impairment losses when it is determined that their recoverable amount is lower than the carrying amount.
- This requires judgements regarding forecast of future revenues and expenses relating to the assets subject to the review.

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

Leases

- Assessment that an arrangement contains a lease.
- Whether the Group is reasonably certain to exercise extension options.
- Whether the Group exercises termination options.
- Determining the Group has transferred substantially all the risks and rewards incidental to the ownership of the assets to lessees.
- Determining the incremental borrowing rate to measure lease liabilities.

Employee benefits

- Measurement of defined employee benefit obligations which related to actuarial assumptions.

Income tax

- Recognition of deferred tax assets, availability of future taxable profit against which deductible temporary differences and tax losses carried forward can be utilized.

Financial instruments

- Measurement of ECL allowance for trade receivables and contract assets: key assumptions in determining the weighted-average loss rate.
- Determining the fair value of financial instruments on the basis of significant unobservable inputs.

3. Summary of material accounting policies

3.1 Basis of consolidation

The consolidated financial statements consisted of the Group's financial statements and the Group's interests in associates and joint venture.

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

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group controls an equity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The Group treats transactions with non-controlling interests similar to transactions with equity owners of the Group. For purchases from non-controlling interests, the difference between any consideration paid and the relevant share acquired of the carrying value of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to non-controlling interests are also recorded in equity.

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

Change in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

Associates

Associates are those entities in which the Group has significant influence, but not control or joint controls over the financial and operating policies.

Investments in associates are accounted for in the consolidated financial statements using the equity method and are recognised initially at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss and other comprehensive income of equity-accounted investees, until the date on which significant influence ceases.

Joint venture

A joint venture is an arrangement in which the Group has joint control, whereby the Group has rights to the net assets of the arrangement, rather than rights to its assets and obligations for its liabilities.

Investment in joint venture is accounted for in the consolidated financial statement using the equity method and are recognised initially at cost, includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss and other comprehensive income of equity-accounted investees, until the date on which joint control ceases.

3.2 Investments in subsidiaries, associates and joint ventures

Investment in joint venture, associates and subsidiaries in the separate financial statements of the Company are accounted for using the cost method, while the accounting for investments in joint ventures and associates in the consolidated financial statements is accounted for using the equity method.

3.3 Foreign currencies

Foreign currency transactions

Transactions in foreign currencies are translated to the respective functional currencies of Group entities at exchange rates at the dates of transactions.

Monetary assets and liabilities denominated in foreign currencies are translated to the functional currency at the exchange rate at the reporting date.

Non-monetary assets and liabilities measured at cost in foreign currencies are translated to the functional currency at the exchange rates at the dates of the transactions.

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

Foreign operations

The monetary assets and liabilities of foreign operations are translated to Thai Baht at the exchange rate at reporting date.

The revenues and expenses of foreign operations are translated to Thai Baht at rates approximating the exchange rate at the dates of the transactions.

Foreign exchange differences are recognised in other comprehensive income and accumulated in the translation reserve, except to the extent that the translation difference is allocated to non-controlling interests.

When the settlement of a monetary item receivable from or payable to a foreign operation is neither planned nor likely in the foreseeable future, foreign exchange gains and losses arising from such a monetary item are considered to form part of a net investment in a foreign operation and are recognised in other comprehensive income, and presented in the foreign currency translation reserve in equity until disposal of the investment.

3.4 Cash and cash equivalents

Cash and cash equivalents comprise cash balances, call deposits and highly liquid short-term investments.

3.5 Trade and other current receivables

Trade receivables are presented at amount to be received from customers for services, including amounts to be collected on behalf of media suppliers.

Trade receivables are recognized initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognized at its present value.

The Group measure expected credit losses by using a simplified approach, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

3.6 Contract assets

A contract asset is a rights that the Group can receive in exchange for goods or services that it has transferred to a customer, upon the elapse of certain conditions other than time. The Group recognises a contract asset when services are rendered.

3.7 Financial assets and financial liabilities

Classification and measurement

The Group classifies the financial asset depended on the characteristics of the contractual cash flows and the entity's business model, as follows :

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Financial assets - Debt instruments

- Amortized cost: A financial assets will be measured at amortized cost when the financial asset is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Financial assets at amortized cost are subsequently measured using the effective interest rate (“EIR”) method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

Financial assets - Equity instrument

- Investment in equity instruments that not held for trading as the financial asset measured at fair value through other comprehensive income. Gains and losses arising from changes in fair value is recognized in other comprehensive income and not subsequently transferred to profit or loss when disposal, it is transferred to retained earnings. Dividends on these investments are recognized in profit or loss.
- Investment in equity instruments that held for trading as the financial asset measured at fair value through profit or loss which are carried in the statement of financial position at fair value. The changes in fair value are recognized in profit or loss. Dividends on these investments are recognized in profit or loss.

The Group are classifying and measure the financial liabilities at amortized cost.

Derecognition

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred substantially all the risks and rewards of ownership of the financial assets. The Group derecognize financial liabilities when the obligation under the liabilities is discharged or expires.

Impairment

The Group accounts for the expected credit losses on its financial assets carried at amortizes cost and FVOCI without the circumstance that a credit losses. The Group applies the general approach to measurement expected credit losses, except trade receivables applies the simplified approach to measurement expected credit losses.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

3.8 *Investment properties*

Investment properties are properties which that are owned by the Group. Investment properties are held to earn rental income, for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes.

Investment properties are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the investment properties. The cost of self-constructed investment properties includes the cost of materials and direct labour, and other costs directly attributable to bringing the investment properties to a working condition for its intended use and capitalised borrowing costs.

Any gains and losses on disposal of investment properties are determined by comparing the proceeds from disposal with the carrying amount of investment properties, and are recognised in profit or loss.

Depreciation is charged to profit or loss on a straight-line basis over the estimated useful lives of each properties. The estimated useful lives are as follows :

Buildings and improvement	20 Years
Furniture and fixtures	5 Years

No depreciation is provided on freehold land or assets under construction.

3.9 *Property, plant and equipment*

Recognition and measurement

Owned assets

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located, and capitalised borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net in profit or loss.

Subsequent costs

The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group, and its cost can be measured reliably. The

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

Depreciation

Depreciation is calculated based on the depreciable amount of buildings and equipment, which are the cost of an asset, or other amount substituted for cost, less its residual value.

Depreciation is charged to profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment. The estimated useful lives are as follows :

Buildings and improvement	8-30	Years
Land improvement	30	Years
Leasehold asset improvement	5	Years
Furniture and fixtures	5-10	Years
Office equipment	3-10	Years
Vehicles	5	Years

No depreciation is provided on freehold land or assets under construction and installation.

Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.10 Intangible assets

Intangible assets that are acquired by the Group and have finite useful lives are measured at cost less accumulated amortisation and impairment losses.

Amortisation

Amortisation is based on the cost of the asset, or other amount substituted for cost, less its residual value.

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use, since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset. The estimated useful lives for the current and comparative periods are as follows :

Computer software	3	Years
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Amortisation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

3.11 Leases

At inception of contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group as a lessee

The Group recognizes right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized through initial measurement, initial direct costs incurred, and lease payments made at or before the commencement date, less any lease incentives received.

Unless the Group is reasonably certain that it will obtain ownership of the leased asset at the end of the lease term, the recognized right-of-use assets are depreciated on a straight-line basis from the commencement date of the lease to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of the lease payments to be made over the lease term, discounted by the interest rate implicit in the lease or the Group's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification or reassessment.

Short-term leases and Leases of low-value assets

A lease that has a lease term less than or equal to 12 months from commencement date or a lease of low-value assets is recognized as expenses on a straight-line basis over the lease term.

The Group as a lessor

The Group determines at lease inception whether each lease is a finance lease or an operating lease. To classify each lease, the Group makes an overall assessment of whether the lease transfer substantially all of the risks and rewards accompanying to ownership of the underlying asset.

A lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset to a lessee is classified as finance leases. As at the commencement date, an asset held under a finance lease is recognized as a receivable at an amount equal to the net investment in the lease or the present value of the lease payments receivable and any unguaranteed residual value. Subsequently, finance income is recognized over the lease term to reflect a constant periodic rate of return on the net investment in the lease.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards accompanying to ownership of an underlying asset to a lessee. Lease receivables from operating leases is recognized as income in profit or loss on a straight-line basis over the lease term. Initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying assets and recognized as an expense over the lease term on the same basis as the lease income.

3.12 Impairment

The Group assess the impairment of assets i.e. investment property, property, plant and equipment and intangible assets whenever there is indication that an asset may be impaired, the impairment will be assessed by estimating the recoverable amount of asset, if it is below the carrying amount of asset, it signs an asset is impairment. The Group will recognize the impairment loss in profit or loss.

The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use.

Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

3.13 Trade and other current payables

Trade and other current payables are stated at cost.

3.14 Non-current provision for employee benefits

Defined contribution plans

Obligations for contributions to the registered provident fund are recognised as an employee benefit expense in profit or loss in the periods during which services are rendered by employees.

Defined benefit plans

The Group's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount. The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. Remeasurements of the net defined benefit liability, actuarial gain or loss are recognized immediately in other comprehensive income.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately in profit or loss. The Group recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

Termination benefits

Termination benefits are expensed at the earlier of when the Group can no longer withdraw the offer of those benefits and when the Group recognizes costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the end of the reporting period, then they are discounted.

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.15 Provisions

The Group recognized provisions in the financial statements when it has legal obligation or possible obligation arising from past events, the settlement of which is expected to be made in the amount that can be estimated with sufficient reliability.

3.16 Revenue

Revenue excludes value added taxes and is arrived at after deduction of trade discounts and volume rebates.

Revenue of services rendered

Revenue of services rendered is recognised over time when services have been rendered taking into account the stage of completion.. The related costs are recognized in profit or loss when they are incurred.

Commissions income

When the Group acts in capacity of an agent rather than as the principal in a transaction, the revenue recognized is the net amount of commission made by the Group.

Investments

Revenue from investments comprises rental income from investment property, dividend and interest income from investments and bank deposits.

Rental income

Rental income is recognized using the straight-line method over the period of lease.

Dividend income

Dividend income is recognized when the right to receives dividends established.

Interest income

Effective interest rate

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

3.17 Expenses

Finance costs

Finance costs comprise interest expense on borrowings, unwinding of the discount on provisions and contingent consideration,

Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in profit or loss using the effective interest method.

Other expense

Other expense is recognized in profit or loss on the accrual basis.

3.18 Income tax

Income tax represents the aggregate of current income tax expense and deferred tax.

Current income tax and deferred tax are recognized in profit or loss except for the related items which recognized directly in equity or in other comprehensive income.

Current income tax represents the amount of expected income tax payable or recoverable on the taxable profit or loss for the period, using tax rate in accordance with the regulation in the Revenue Code.

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities purposes and the amounts used for taxation purposes.

The measurement of deferred tax reflects the consequences that the Company expects, at the end of the reporting period, to recover or settle the carrying amount.

Deferred tax liabilities are recognized for all income tax payable in the future periods in respect of taxable temporary differences.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Deferred tax assets are reviewed at each reporting date and reduced to the amount that the related tax benefit will be realised.

3.19 Earnings per share

The Group and the Company present basic earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Group and the Company by the weighted average number of ordinary shares outstanding during the year.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

3.20 Segment reporting

Segment results that are reported to the chief operating decision maker include items directly attributable to a segment, as well as those that can be allocated on reasonable basis.

4. Related parties

The financial statements included related party transactions with intercompany shareholding or the same group of shareholders, directors or management team. Besides, the related parties are taken into account when one party has the ability to control another party or can exercise significant influence over another party in making financial and operating decisions. Parts of the Group's assets, liabilities, revenues and expenses arose from transactions with the related parties. The effects of these transactions are reflected in the accompanying financial statements on the basis determined in the business practice normally dealt with other parties.

Relationships with the related parties beside subsidiaries and associate companies and joint venture as disclosed in Note 11 are as follows :

Related parties	Country/ Nationality	Relationships
62 Content & Design Limited	Thailand	Some common shareholders and/or directors
Double P Marketing Communications Limited	Thailand	Some common shareholders and/or directors
DRAFT Advertising (Cambodia) Limited	Cambodia	Some common shareholders
Prakit and Sons Limited	Thailand	Some common shareholders and/or directors
Haadsaikaew Bankrut Resort Partnership Limited	Thailand	Some common shareholders and/or directors

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

Transaction	Pricing policies
Service income	The mutually agreed rate
Cost of service	The mutually agreed rate
Sale of asset	The mutually agreed price
Sale of investment properties	Appraised value performed by independent appraiser
Office rental	Based on the space rate charged to other tenants
Management agreement	The mutually agreed rate
Dividend income	As declared by the invested entities
Interest income	MOR of a Commercial bank

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The related party transactions for the years ended 31 December 2025 and 2024 are detailed as follows :

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary companies				
Management income	-	-	1,644	1,604
Rental income	-	-	3,996	3,996
Dividend income	-	-	6,999	6,999
Commission income	-	-	2,048	2,424
Other income	-	-	983	1,011
Service income	-	-	545	716
Costs of services	-	-	4,880	2,826
Expenses	-	-	-	792
Joint Venture				
Service income	14	682	10	50
Commission income	5	267	5	267
Management income	1,800	1,800	1,800	1,800
Rental income	414	405	414	405
Other income	96	107	96	107
Interest income	-	20	-	-
Associated Companies				
Service income	12,097	5,081	-	-
Other income	33	69	33	69
Costs of services	1,184	1,288	1,068	1,288
Expenses	137	258	94	220
Other related parties				
Service income	653	488	653	488
Commission income	131	446	131	446
Management income	60	60	60	60
Rental income	414	414	414	414
Other income	107	2,652	107	124
Costs of services	8,408	9,122	422	181
Expenses	-	110	-	110
Key management remuneration				
Short-term benefits	25,301	26,464	12,639	18,463
Post-employment benefits	770	1,576	480	635

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Balances as at 31 December 2025 and 2024 are detailed as follows :

4.1 Trade accounts receivable - related parties

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary companies				
Prakit Advertising Ltd.	-	-	5,352	3,854
Marketing Drive Worldwide (Thailand) Ltd.	-	-	165	83
Joint Venture				
Bangkok Writer and Partners Ltd.	400	880	400	880
Associated company				
Sukhumvit 62 Medical Ltd.	6,169	1,063	68	45
Other related companies				
Double P Marketing Communications Ltd.	23	158	23	157
62 Content & Design Ltd.	45	34	45	34
DRAFT Advertising (Cambodia) Ltd.	91	2,145	91	698
Total	6,728	4,280	6,144	5,751
Less : allowance for expected credit loss	-	-	-	-
Net	6,728	4,280	6,144	5,751

As at 31 December 2025 and 2024, aging analyses of trade accounts receivable from related parties are detailed as follows :

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Within credit terms	5,891	2,129	3,271	3,324
Overdue:				
Less than 3 months	837	1,261	2,600	1,513
3 - 6 months	-	546	273	494
6 - 12 months	-	206	-	281
Over 12 months	-	138	-	139
Total	6,728	4,280	6,144	5,751
Less : allowance for expected credit loss	-	-	-	-
Net	6,728	4,280	6,144	5,751

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

4.2 Media receivable - related parties

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary companies				
Prakit Advertising Ltd.	-	-	21,742	17,858
Marketing Drive Worldwide (Thailand) Ltd.	-	-	687	-
Joint venture				
Bangkok Writer and Partners Ltd.	-	7,460	-	7,460
Associated company				
Sukhumvit 62 Medical Ltd.	1,887	1,587	-	-
Other related companies				
DRAFT Advertising (Cambodia) Ltd.	-	2,178	-	2,178
Double P Marketing Communication Ltd.	2,081	4,760	2,081	4,760
Total	3,968	15,985	24,510	32,256
Less : allowance for expected credit loss	-	-	-	-
Net	3,968	15,985	24,510	32,256

As at 31 December 2025 and 2024 , aging analyses of media accounts receivable from related parties are detailed as follows :

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Within credit terms	3,008	8,223	15,046	16,395
Overdue:				
Less than 3 months	960	5,584	7,841	13,683
3 - 6 months	-	853	1,623	853
6 - 12 months	-	995	-	995
Over 12 months	-	330	-	330
Total	3,968	15,985	24,510	32,256
Less : allowance for expected credit loss	-	-	-	-
Net	3,968	15,985	24,510	32,256

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

4.3 Advances to related parties

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Other related company				
DRAFT Advertising (Cambodia) Ltd.	70	827	70	824

4.4 Short term loan to related company

Unit : Thousand Baht

	Rate (%)	Consolidated		Separate	
		financial statements		financial statements	
		2025	2024	2025	2024
Joint venture					
Bangkok Writer and Partners Ltd.	5.00	-	-	-	-

The movements of loan to related company for each of the years ended 31 December 2025 and 2024 are as follows :

Unit : Thousand Baht

<i>Short term loan to related company</i>	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Joint venture				
As at 1 January	-	6,000	-	-
Increase	-	-	-	-
Decrease	-	(6,000)	-	-
As at 31 December	-	-	-	-

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

4.5 Trade accounts payable - related parties

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary companies				
Prakit Advertising Ltd.	-	-	5,850	6,389
Prakit Advertising Co., Ltd. (Myanmar)	-	-	8,522	9,192
Joint venture				
Bangkok Writer and Partners Ltd.	-	-	-	169
Other related company				
62 Content & Design Ltd.	436	1,634	-	-
Total	436	1,634	14,372	15,750

4.6 Media accounts payable - related party

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary company				
Prakit Advertising Co., Ltd. (Myanmar)	-	-	850	850

4.7 Billing agent payable - related party

Unit : Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Other related company				
DRAFT Advertising (Cambodia) Ltd.	-	2,361	-	-

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

4.8 Employee expenses payable - related party

	Unit : Thousand Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
Subsidiary company				
Prakit Advertising Ltd.	-	-	770	770

4.9 Other matters

Two subsidiary companies had entered into agreements to rent office spaces from the Company for a period of 1 year ended December 2025 with the monthly rental rate for each subsidiary at Baht 197,000 and Baht 40,000, respectively.

Two related companies had entered into agreements to rent office spaces from the Company for periods of 3 years and 1 year ended December 2025, with the monthly rental rates at Baht 30,000 and Baht 4,500, respectively.

A subsidiary had entered into an agreement to lease office equipment and vehicle from the Company for a period of 1 year ended December 2025, with the monthly rental totalling Baht 96,000.

A joint-venture company had entered into an agreement to rent office space from the Company for a period of 1 year ended December 2025, with the monthly rental rate at Baht 30,000.

The Company had entered into agreements to provide management services to a subsidiary company for a period of 1 year ended December 2025, with the monthly service rate at Baht 32,000.

The Company had entered into an agreement to provide management service to a joint-venture company for a period of 1 year ended December 2025 with the monthly service rate at Baht 150,000.

5. Cash and cash equivalents

	Unit : Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash on hand	1,679	183	25	45
Cash at banks – current accounts	8,062	2,576	4,968	-
Cash at banks – savings accounts	78,824	195,473	41,950	152,688
Total	88,565	198,232	46,943	152,733

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

6. Trade and other current receivables

As at 31 December 2025 and 2024, trade and other current receivables are detailed as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Trade accounts receivable				
Trade accounts receivable				
Related parties	6,728	4,280	6,144	5,751
Other companies – net	18,757	39,006	8,293	15,904
Media receivables				
Related parties	3,968	15,985	24,510	32,256
Other companies – net	94,882	142,776	81,406	124,365
Other current receivables				
Billing agent receivables	-	597	-	-
Advances to related parties	70	827	70	824
Advanced payments for media	18,390	17,531	18,029	15,747
Accrued interest income – related				
company	124	-	124	-
Accrued income	2,982	8,484	2,547	7,441
Advanced payments – others	2,186	2,851	12	5
Receivable from the Revenue				
Department	6,272	6,649	3,159	3,905
Others	6,131	4,618	2,821	1,836
Total	160,490	243,604	147,115	208,034

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

As at 31 December 2025 and 2024 , aging analyses of trade accounts receivable from other companies are detailed as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Within credit terms	14,726	34,674	6,153	14,466
Overdue:				
Less than 3 months	3,425	3,743	2,135	1,426
3 - 6 months	252	424	5	86
6 - 12 months	401	285	20	46
Over 12 months	60	-	60	-
Total	18,864	39,126	8,373	16,024
Less : allowance for expected credit loss	(107)	(120)	(80)	(120)
Net	18,757	39,006	8,293	15,904

As at 31 December 2025 and 2024 , aging analyses of media receivables from other companies are detailed as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Within credit terms	70,638	120,954	64,290	105,394
Overdue:				
Less than 3 months	24,126	21,626	17,005	18,739
3 - 6 months	146	932	93	932
6 - 12 months	410	343	410	343
Over 12 months	600	-	600	-
Total	95,920	143,855	82,398	125,408
Less : allowance for expected credit loss	(1,038)	(1,079)	(992)	(1,043)
Net	94,882	142,776	81,406	124,365

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

7. Current contract assets

As at 31 December 2025 and 2024 Current contract assets are consisted of :

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Accrued income – subsidiary	-	-	-	463
Accrued income – other companies	29,043	17,126	18,883	14,834
Total	29,043	17,126	18,883	15,297

8. Other current financial assets

As at 31 December 2025 and 2024 other current financial assets are detailed as follows:

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Gold	4,408	2,876	4,408	2,876
Unit trusts	206,194	175,674	139,954	133,226
Fixed deposits due within 1 year	4,971	-	-	-
Total	215,573	178,550	144,362	136,102

As at 31 December 2025 and 2024 other current financial assets – Gold comprised:

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Gold – at cost	2,765	2,765	2,765	2,765
Gain (loss) on fair value adjustment	1,643	111	1,643	111
Net	4,408	2,876	4,408	2,876

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The movements of other current financial assets – Gold for the years ended 31 December 2025 and 2024 are as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Balances at beginning of the years – at cost	2,765	-	2,765	-
Acquisition	-	2,765	-	2,765
Disposal	-	-	-	-
Total	2,765	2,765	2,765	2,765
Gain (loss) on fair value adjustment	1,643	111	1,643	111
Net	4,408	2,876	4,408	2,876

As at 31 December 2025 and 2024 other current financial assets – Unit trusts comprised:

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Unit trusts – at cost	209,019	178,659	142,928	136,359
Gain (loss) on fair value adjustment	(2,825)	(2,985)	(2,974)	(3,133)
Total	206,194	175,674	139,954	133,226

The movements of other current financial assets – Unit trusts for the years ended 31 December 2025 and 2024 are as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Balances at beginning of the years – at cost	178,659	138,999	136,359	119,914
Acquisition	822,192	887,128	689,065	744,926
Disposal	(791,832)	(847,468)	(682,496)	(728,481)
Total	209,019	178,659	142,928	136,359
Gain (loss) on fair value adjustment	(2,825)	(2,985)	(2,974)	(3,133)
Net	206,194	175,674	139,954	133,226

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

9. Bank deposit used as collateral

Unit : Thousand Baht

	Consolidated financial statements			
	2025		2024	
	Interest		Interest	
	Amount	Rate	Amount	Rate
Time deposit - collateral for bank overdraft and letter of guarantee	30,000	0.10%	30,089	0.30%

10. Other non-current financial assets

As at 31 December 2025

Unit : Thousand Baht

	Consolidated/ Separate financial statements			
	Marketable	Held to maturity	Non marketable	Total
	equity securities	debt securities	equity securities	
Debt Securities - at cost	-	25,000	-	25,000
Equity Securities - at cost	50,130	-	5,800	55,930
Unrealized gain (loss) on fair value adjustment	(21,521)	-	(5,500)	(27,021)
Net	28,609	25,000	300	53,909

As at 31 December 2024

Unit : Thousand Baht

	Consolidated/ Separate financial statements			
	Marketable	Held to maturity	Non marketable	Total
	equity securities	debt securities	equity securities	
Debt Securities - at cost	-	30,000	-	30,000
Equity Securities - at cost	55,726	-	5,800	61,526
Unrealized gain (loss) on fair value adjustment	(15,495)	-	(5,500)	(20,995)
Net	40,231	30,000	300	70,531

Prakit Holdings Public Company Limited and its Subsidiaries
Notes to the financial statements
For the year ended 31 December 2025

Movements of other non-current financial assets for the years ended 31 December 2025 and 2024 are as follows :

	Unit : Thousand Baht	
	Consolidated/ Separate financial statements	
	2025	2024
Balances at beginning of the years – at cost	91,526	109,678
Investment	6,093	26,761
Redemption	(5,000)	-
Sold	(11,689)	(44,913)
Total	80,930	91,526
Unrealized gain (loss) on fair value adjustment	(27,021)	(20,995)
Net	53,909	70,531

Differences between fair values and cost are treated as “unrealized gain (loss) all fair value adjustment” and presented in the statements of comprehensive income.

11. Investments in joint venture , associated and subsidiary companies

As at 31 December 2025 :

Unit : Thousand Baht						
Consolidated financial statements						
Entitles’ Name	Type of business	Paid-up share capital	Investment Ownership (%)	Valuation		
				Cost method	Equity method	Dividend received
Associated Company						
Sukhumvit 62 Medical Ltd.	Hospital	1,904,000	33.00	628,320	124,347	-
Apisombat Co., Ltd.	Real estate	95,000	20.00	19,000	19,007	-
Joint Venture (Held by a subsidiary)						
Bangkok Writer and Partners Ltd.	Advertising	10,000	42.00	16,800	27,378	-
					170,732	-

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

As at 31 December 2024 :

Unit : Thousand Baht

Consolidated financial statements

Entitles' Name	Type of business	Paid-up share capital	Investment Ownership (%)	Valuation		
				Cost	Equity	Dividend
				method	method	received
Associated Companies						
Sukhumvit 62 Medical Ltd.	Hospital	1,700,000	32.00	544,000	154,446	-
Joint Venture (Held by a subsidiary)						
Bangkok Writer and Partners Ltd.	Advertising	10,000	42.00	16,800	26,129	-
					180,575	-

As at 31 December 2025 and 2024

Unit : Thousand Baht

Separate financial statements

Entitles’ Name	Type of business	Paid-up share Capital	Investment Ownership		Valuation of investments		Dividend	
			(%)		by cost method			
			2025	2024	2025	2024	2025	2024
Subsidiary Companies								
Prakit Advertising Ltd.	Advertising	10,000	99.99	99.99	9,999	9,999	4,999	4,999
Marketing Drive Worldwide (Thailand) Ltd.	Advertising	2,000	99.965	99.965	1,999	1,999	1,999	1,999
Prakit Advertising Co.,Ltd. (Myanmar)	Advertising	50 US\$	70.00	70.00	1,154	1,154	-	-
					13,152	13,152	6,998	6,998
Associated Companies								
		1,904,000(2025)						
Sukhumvit 62 Medical Ltd.	Hospital	1,700,000(2024)	33.00	32.00	628,320	544,000	-	-
Apisombat Co., Ltd.	Real estate	95,000	20.00	-	19,000	-	-	-
					647,320	544,000	-	-
Total					660,472	557,152	6,998	6,998
Less Allowance for impairment loss					(1,154)	(1,154)		
Total investments					659,318	555,998		

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Investments during 2025

On 4 April 2025, the Company invested 100 shares in Apisombat Co., Ltd. at the par value of Baht 100 each, totaling Baht 10,000. According to the resolution of the Board of Directors' Meeting No. 5/2025 held on 16 May 2025, the Company approved an additional investment in Apisombat Co., Ltd. of 189,900 shares at the par value of Baht 10 each, totaling Baht 18,990,000. The total investment amounted to Baht 19,000,000, represents 20 percent of the registered capital of Apisombat Co., Ltd. The Company fully paid for this investment on 20 May 2025.

On 23 June 2025, the Company paid for an additional 652,800 newly issued shares in Sukhumvit 62 Medical Company Limited at the par value of Baht 100 each, totaling Baht 65,280,000. This investment was made in accordance with the resolution of the Board of Directors' Meeting No. 6/2025 held on 17 June 2025. As a result, the Company's percentage of investment in Sukhumvit 62 Medical Company Limited was 32.62% as at 30 June 2025.

On 16 July 2025, the Company paid for an additional 190,400 newly issued shares in Sukhumvit 62 Medical Company Limited at the par value of Baht 100 each, totaling Baht 19,040,000. This investment was made in accordance with the resolution of the Board of Directors' Meeting No. 8/2025 held on 14 July 2025. As a result, the Company's percentage of investment in Sukhumvit 62 Medical Company Limited was 33.00% as at 30 September 2025.

The Extraordinary General Meeting of Shareholders No. 1/2024 on 18 March 2024 of Direct Response (Thailand) Co., Ltd. passed a resolution to dissolve the business, effective from 18 March 2024 onward. The Company received a refund of Baht 607,600 for its investment in shares of this company, resulting in a loss of Baht 27,254 in the consolidated financial statements and Baht 812,848 in the separate financial statements.

The financial statements of associates and joint ventures and the Group's interests in these entities are as follows:

	Unit : Thousand Baht					
	Apisombat Co., Ltd.		Bangkok Writer and Partners Ltd.		Sukhumvit 62 Medical Ltd.	
	2025	2024	2025	2024	2025	2024
Total assets	95,076	-	129,370	128,176	2,173,363	2,271,920
Total liabilities	42	-	94,184	95,964	1,624,508	1,611,893
Total income	180	-	154,910	180,136	790,549	529,778
Profit (loss) for the years	34	-	2,975	3,196	(315,172)	(437,443)
Other comprehensive income (loss) for the years	-	-	-	-	(40)	(2,878)
Share of profit (loss) on equity method	7	-	1,250	1,342	(114,406)	(140,903)
Company's share of net asset	19,007	-	27,378	26,129	124,347	154,446

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

12. Loans to employees

As at 31 December 2025 and 2024 , the movements of loans to employees are as follows :

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Balances at beginning of the years	110	20	110	-
Add increase during the years	-	200	-	200
Total	110	220	110	200
Less decrease during the years	(110)	(110)	(110)	(90)
Balances at the end of the years	-	110	-	110
Less current portion of due within 1 year	-	(110)	-	(110)
Net	-	-	-	-

According to the Company's policy, the interest free loans are provided to its employees as staff welfare. Current portion of loans to employees was included in trade and other current receivables.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

13. Investment properties

Unit : Thousand Baht

	Consolidated financial statements / Separate financial statements				
	Land	Buildings and improvement	Furniture and fixtures	Asset in progress	Total
At Cost					
As at 1 January 2024	130,900	92,100	3,187	170	226,357
Increase	2,213	16,217	2,100	-	20,530
Transfer in / (out)	-	170	-	(170)	-
Disposals	-	(259)	-	-	(259)
As at 31 December 2024 / 1 January 2025	133,113	108,228	5,287	-	246,628
Increase	-	-	67	-	67
As at 31 December 2025	133,113	108,228	5,354	-	246,695
Accumulated depreciation					
As at 1 January 2024	-	4,605	341	-	4,946
Depreciation for the year	-	4,695	893	-	5,588
Disposals	-	(19)	-	-	(19)
As at 31 December 2024 / 1 January 2025	-	9,281	1,234	-	10,515
Depreciation for the year	-	5,411	1,068	-	6,479
As at 31 December 2025	-	14,692	2,302	-	16,994
Net book Value					
As at 31 December 2024	133,113	98,947	4,053	-	236,113
As at 31 December 2025	133,113	93,536	3,052	-	229,701

Measurement of fair value

The fair value of investment properties was assessed by an external independent property appraiser. The Group has its policy to reassess the fair value of the Group's investment properties every 3 years.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

14. Property, plant and equipment

Unit : Thousand Baht

Consolidated financial statements

	Land	Buildings and improvement	Land improvement	Lease properties improvement	Furniture and fixtures	Office equipment	Vehicles	Total
At Cost								
As at 1 January 2024	54,811	94,450	2,699	-	42,160	29,584	17,163	240,867
Purchases	-	-	-	-	173	1,529	2,572	4,274
Disposals	-	-	-	-	(148)	(490)	(1,300)	(1,938)
As at 31 December 2024 / 1 January 2025	54,811	94,450	2,699	-	42,185	30,623	18,435	243,203
Purchases	-	-	-	107	265	2,497	2,230	5,099
Disposals	-	-	-	-	(78)	(689)	-	(767)
As at 31 December 2025	54,811	94,450	2,699	107	42,372	32,431	20,665	247,535
Accumulated depreciation								
As at 1 January 2024	-	94,103	2,431	-	33,509	24,724	10,693	165,460
Depreciation for the year	-	232	52	-	2,297	1,971	1,157	5,709
Disposals	-	-	-	-	(149)	(487)	(1,040)	(1,676)
As at 31 December 2024 / 1 January 2025	-	94,335	2,483	-	35,657	26,208	10,810	169,493
Depreciation for the year	-	26	52	6	2,146	1,881	1,379	5,490
Disposals	-	-	-	-	(78)	(689)	-	(767)
As at 31 December 2025	-	94,361	2,535	6	37,725	27,400	12,189	174,216
Net book Value								
As at 31 December 2024	54,811	115	216	-	6,528	4,415	7,625	73,710
As at 31 December 2025	54,811	89	164	101	4,647	5,031	8,476	73,319

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit : Thousand Baht

	Separate financial statements						
	Land	Buildings and improvement	Land improvement	Furniture and fixtures	Office equipment	Vehicles	Total
At Cost							
As at 1 January 2024	54,811	94,450	2,699	41,618	25,563	14,649	233,790
Purchases	-	-	-	174	702	2,571	3,447
Disposals	-	-	-	(148)	(392)	(1,300)	(1,840)
As at 31 December 2024 / 1 January 2025	54,811	94,450	2,699	41,644	25,873	15,920	235,397
Purchases	-	-	-	76	605	2,230	2,911
Disposals	-	-	-	(78)	(282)	-	(360)
As at 31 December 2025	54,811	94,450	2,699	41,642	26,196	18,150	237,948
Accumulated depreciation							
As at 1 January 2024	-	94,103	2,431	33,038	21,254	8,908	159,734
Depreciation for the year	-	232	52	2,250	1,405	904	4,843
Disposals	-	-	-	(148)	(389)	(1,040)	(1,577)
As at 31 December 2024 / 1 January 2025	-	94,335	2,483	35,140	22,270	8,772	163,000
Depreciation for the year	-	26	51	2,128	1,393	1,219	4,817
Disposals	-	-	-	(78)	(282)	-	(360)
As at 31 December 2025	-	94,361	2,534	37,190	23,381	9,991	167,457
Net book Value							
As at 31 December 2024	54,811	115	216	6,504	3,603	7,148	72,397
As at 31 December 2025	54,811	89	165	4,452	2,815	8,159	70,491

As at 31 December 2025 and 2024 , certain portions of land and buildings at the value of Baht 54.90 million and Baht 54.93 million, respectively have been mortgaged to secure the bank overdraft of a subsidiary.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

15. Deferred tax

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Comprised:				
Deferred tax assets	14,206	13,885	9,420	8,817
Deferred tax liabilities	-	-	-	-
Net	14,206	13,885	9,420	8,817

Movements in deferred tax assets and liabilities during for the years ended 31 December 2025 and 2024 are detailed as follows :

Unit : Thousand Baht

	Consolidated financial statements				
	(Charged) / Credited to:				
	1 January 2025	Profit or loss	Other comprehensive income	Recognized directly to Equity	31 December 2025
Deferred tax assets					
Allowance for expected credit loss	225	(11)	-	-	214
Financial assets at FVPL	1,674	(338)	-	-	1,336
Impairment provision for investment in subsidiary company	230	-	-	-	230
Financial assets at FVOCI	3,100	-	1,205	-	4,305
Non-current provision for employee benefits	8,656	(535)	-	-	8,121
Total	13,885	(884)	1,205	-	14,206

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit : Thousand Baht

	Consolidated financial statements				
	(Charged) / Credited to:				31 December 2024
	1 January 2024	Profit or loss	Other	Recognized	
			comprehensive income	directly to Equity	
Deferred tax assets					
Allowance for expected credit loss	1,238	(1,013)	-	-	225
Financial assets at FVPL	813	861	-	-	1,674
Impairment provision for investment in subsidiary company	-	230	-	-	230
Financial assets at FVOCI	2,152	-	948	-	3,100
Non-current provision for employee benefits	8,066	(428)	1,018	-	8,656
Total	12,269	(350)	1,966	-	13,885

Unit : Thousand Baht

	Separate financial statements				
	(Charged) / Credited to:				31 December 2025
	1 January 2025	Profit or loss	Other	Recognized	
			comprehensive income	directly to Equity	
Deferred tax assets					
Allowance for expected credit loss	218	(18)	-	-	200
Financial assets at FVPL	1,705	(338)	-	-	1,367
Impairment provision for investment in subsidiary company	230	-	-	-	230
Financial assets at FVOCI	3,100	-	1,205	-	4,305
Non-current provision for employee benefits	3,564	(247)	-	-	3,317
Total	8,817	(603)	1,205	-	9,419

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit : Thousand Baht

	Separate financial statements				
	(Charged) / Credited to:				
		Other	Recognized		31 December
		comprehensive	directly to		2024
	1 January 2024	Profit or loss	income	Equity	
<i>Deferred tax assets</i>					
Allowance for expected credit loss	203	15	-	-	218
Financial assets at FVPL	822	883	-	-	1,705
Impairment provision for investment in subsidiary company	-	230	-	-	230
Financial assets at FVOCI	2,152	-	948	-	3,100
Non-current provision for employee benefits	3,793	(670)	441	-	3,564
Total	6,970	458	1,389	-	8,817

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

16. Trade and other current payables

As at 31 December 2025 and 2024 , trade and other current payables are consisted of :

	Consolidated financial statements		Separate financial statements	
	Unit : Thousand Baht			
	2025	2024	2025	2024
Trade accounts payable				
Trade accounts payable				
Related parties	436	1,634	14,372	15,750
Other companies	27,608	60,259	6,809	29,822
Media payable				
Related parties	-	-	850	850
Other companies	141,608	184,016	117,416	166,140
Total	169,652	245,909	139,447	212,562
Other current payables				
Billing agent payable - related parties	-	2,361	-	-
Staff expenses payable - related parties	-	-	770	770
Deposits received from customers	62,897	88,413	50,266	72,891
Accrued expenses	11,190	7,727	6,431	4,631
Payable to the Revenue Department	19,009	27,629	10,612	18,307
Others	3,467	3,247	571	564
Total	96,563	129,377	68,650	97,163
Total trade and other current payables	266,215	375,286	208,097	309,725

17. Non-current provision for employee benefits

	Consolidated financial statements		Separate financial statements	
	Unit : Thousand Baht			
	2025	2024	2025	2024
Defined benefit obligations at 1 January	43,280	40,332	17,827	18,971
Actuarial loss	-	5,090	-	2,205
Service cost	3,084	2,731	1,310	1,243
Interest on obligation	965	996	402	461
Defined benefit obligations paid	(6,725)	(5,869)	(2,948)	(5,053)
Defined benefit obligations at 31 December	40,604	43,280	16,591	17,827

As at 31 December 2025, the weighted-average duration of the defined benefit obligation of the Company was 7 years and the subsidiaries were 8-12 years).

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Actuarial assumptions at the reporting date are detailed as follows :

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
	(%)			
Discount rate	2.28-2.33	2.28-2.33	2.28	2.28
Turnover rate	2.87-34.38	2.87-34.38	3.82-34.38	3.82-34.38
Future salary increases	3.00	3.00	3.00	3.00
Mortality rate	According to 2017 Thailand Mortality Ordinary Life Table			

Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

	Unit : Thousand Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	Increase	Decrease	Increase	Decrease
<i>Defined benefit obligation 31 December 2025</i>				
Discount Rate (0.50% change)	(1,235)	1,295	(464)	487
Salary Increase Rate (1.00% change)	3,057	(2,819)	1,167	(1,079)
Turnover Rate (20.00% change)	(2,260)	2,504	(989)	1,117

18. Share Capital

		Unit : Thousand shares/Thousand Baht			
	Par value	2025		2024	
	(Baht)	No. of shares	Baht	No. of shares	Baht
<i>Shares registered</i>					
As at 1 January		94,439	94,439	94,439	94,439
As at 31 December	<i>1</i>	94,439	94,439	94,439	94,439
<i>Issued and paid-up shares</i>					
As at 1 January		60,450	60,450	60,450	60,450
As at 31 December	<i>1</i>	60,450	60,450	60,450	60,450

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

19. Capital surplus and reserves

Share premium

Section 51 of the Public Companies Act B.E. 1992 requires the Company to set aside share subscription monies received in excess of the par value of the shares issued to a reserve account (“share premium”). Share premium is not available for dividend distribution.

Legal reserve

Section 116 of the Public Companies Act B.E. 1992 requires that the Company shall allocate not less than 5% of its annual net profit, less any accumulated losses brought forward, to a reserve account (“legal reserve”), until this account reaches an amount not less than 10% of the registered authorised capital. The legal reserve is not available for dividend distribution.

Other component of equity

Currency translation differences

The currency translation differences account in equity comprises all foreign currency differences arising from the translation of the financial statements of foreign operations in other countries.

Fair value changes in other non-current financial assets

The fair value changes in other non-current financial assets account within equity comprises the cumulative net change in the fair value of other non-current financial assets until derecognized.

20. Dividend

The Company

The Company’s shareholders at the Annual General Meeting No.1/2025 held on 25 April 2025 passed a resolution to pay dividend at the rate of Baht 0.70 per share, amounting to Baht 42.32 million, and was paid on 23 May 2025.

Subsidiaries

The shareholders of a subsidiary at the Annual General Meeting No.1/2025 held on 29 April 2025 passed a resolution to pay dividend at the rate of Baht 50 per share, amounting to Baht 5 million, and was paid on 21 May 2025.

The shareholders of a subsidiary at the Annual General Meeting No.1/2025 held on 28 April 2025 passed a resolution to pay dividend at the rate of Baht 100 per share, amounting to Baht 2 million, and was paid on 20 May 2025.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

21. Segment information

The Group has three reportable segments, as described below, which are the Group's strategic divisions. The strategic divisions offer different services and are managed separately. For each of the strategic divisions, the chief operating decision maker (CODM) reviews internal management reports on at least a quarterly basis. The following summary describes the operations in each of the Group's reportable segments.

- Segment 1 Advertising production (Service income)
- Segment 2 Media agency (Commission income)
- Segment 3 Investing business (Investment income)0

In addition, the Group has presented the information relating to geographic segments based on the geographical location of assets.

Information regarding the results of each reportable segment is included in the internal management reports that are reviewed by the Group's CODM.

Information in reportable segment in the consolidated financial statement information for the years ended 31 December 2025 and 2024 are as follows :

							Unit : Million Baht	
	Service income		Commission income		Investment income		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Revenues	239	217	183	150	16	20	438	387
Profit for reportable segments	63	55	112	76	10	15	185	146
Unallocated other income							20	18
Share of profit (loss) from investments								
- equity method							(113)	(140)
Unallocated expenses							(94)	(92)
Profit (loss) before income tax							(2)	(68)

							Unit : Million Baht	
	Service income		Commission income		Investment income		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Total assets for reportable segments			6	6	60	6	821	869
Other unallocated assets					-		251	383
Total assets			6	6	60	6	1,072	1,252

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Information relating to geographical segments in the consolidated financial statements for each of the years ended 31 December 2025 and 2024 are as follows :

	Domestic		Overseas		Total	
	2025	2024	2025	2024	2025	2024
Commission, services and investment income	419	375	19	12	438	387
Profit for reportable segment	182	146	3	-	185	146
Total assets for reportable segment	1,040	1,225	32	27	1,072	1,252

Unit : Million Baht

22. Provident fund

The Group and their employees have jointly established a provident fund in accordance with the Provident Fund Act B.E. 2530. The Company, the subsidiary companies and their employees contributed to the fund monthly at the rate of 5 percent of the basic salary. The fund, which is managed by Thanachart Fund Management Co., Ltd. will be paid to employees upon termination in accordance with the fund rules. For the years ended 31 December 2025 and 2024, the Group contributed to the fund in the amounts of Baht 4.61 million and Baht 4.46 million, respectively.

23. Expense classification

Significant expenses classified by nature are consisted of :

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Employee expenses	156,530	152,740	80,439	78,328
Costs of services	175,775	195,316	63,747	60,936
Depreciation	11,969	11,297	11,297	10,430

Unit : Thousand Baht

24. Income tax

Income tax for the years ended 31 December 2025 and 2024 are as follows :

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Current income tax	22,290	13,085	15,471	9,080
Deferred income tax	884	350	603	(458)
Total	23,174	13,435	16,074	8,622

Unit: Thousand Baht

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Income tax recognized in other comprehensive income :

Unit: Thousand Baht

	Consolidated financial statements					
	2025			2024		
	Tax (expense)			Tax (expense)		
	Before tax	income	Net of tax	Before tax	income	Net of tax
Gain (loss) on fair value adjustment of other non-current financial assets	(6,025)	1,205	(4,820)	(4,739)	948	(3,791)
Gain (loss) on sales of other non- current financial assets	685	-	685	4,025	-	4,025
Share of other comprehensive income (loss) from investments in joint venture and associated companies - equity method	(13)	-	(13)	(737)	-	(737)
Employee benefit obligations	-	-	-	(5,090)	1,018	(4,072)
Total	(5,353)	1,205	(4,148)	(6,541)	1,966	(4,575)

Unit: Thousand Baht

	Separate financial statements					
	2025			2024		
	Tax (expense)			Tax (expense)		
	Before tax	income	Net of tax	Before tax	income	Net of tax
Gain (loss) on fair value adjustment of other non-current financial assets	(6,025)	1,205	(4,820)	(4,739)	948	(3,791)
Gain (loss) on sales of other non-current financial assets	685	-	685	4,025	-	4,025
Employee benefit obligations	-	-	-	(2,205)	441	(1,764)
Total	(5,340)	1,205	(4,135)	(2,919)	1,389	(1,530)

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Reconciliation between the average effective tax rate and the applicable tax rate for the years ended 31 December 2025 and 2024 are as follows :

Unit : Thousand Baht

Consolidated financial statements				
	2025		2024	
	<i>Rate (%)</i>	<i>Amount</i>	<i>Rate (%)</i>	<i>Amount</i>
Profit (loss) before income tax expense		(1,708)		(68,319)
Income tax using the Thai corporation tax rate	20.00	(342)	20.00	(13,664)
Effect From elimination with subsidiaries and associated		24,296		26,441
Exemption of income/additional expenses allowed		(3,553)		(3,220)
Expenses not deductible for tax purposes and others		1,889		3,528
Current income tax		22,290		13,085
Change in temporary differences		884		350
Income tax expenses	1,356.79	23,174	19.66	13,435

Unit : Thousand Baht

Separate financial statements				
	2025		2024	
	<i>Rate (%)</i>	<i>Amount</i>	<i>Rate (%)</i>	<i>Amount</i>
Profit (loss) before income tax expense		87,718		47,320
Income tax using the Thai corporation tax rate	20.00	17,544	20.00	9,464
Exemption of income/additional expenses allowed		(2,787)		(3,036)
Expenses not deductible for tax purposes and others		714		2,652
Current income tax		15,471		9,080
Change in temporary differences		603		(458)
Income tax expenses	18.32	16,074	18.22	8,622

The income tax expenses is computed from the profit before income tax, which is in accordance with the regulation in the Revenue Code.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

25. Earnings (loss) per share

The calculation of basic earnings (loss) per share for each of the years ended 31 December 2025 and 2024 is based on the profit (loss) for each year attributable to shareholders of the Company and the number of ordinary shares outstanding during each year by using weighted average number of ordinary shares during each year as follows :

	Unit : Thousand Baht/ Thousand Shares			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Profit (Loss) attributable to ordinary shareholders of the Company	(25,783)	(81,856)	71,644	38,697
Number of ordinary shares outstanding	60,450	60,450	60,450	60,450
Basic earnings (loss) per share (Baht)	(0.43)	(1.35)	1.19	0.64

26. Financial instruments

26.1 Financial risk management policies

The Group's board of directors manages the financial risks for the establishment and oversight of the risk management framework. The board of directors has established the risk management committee, which is responsible for developing and monitoring the Group's risk management policies. The risk reports identifies risk factors based on their level and potential impact. These risks include credit risk, interest rate risk, foreign exchange risk and, liquidity risk.

The Risk Management Committee will report regularly to the board of directors on its activities.

Credit risk

Credit risk refers to the risk that counterparty will default on its agreement and conditions resulting in collection losses to the Group. Credit limit is granted for a specific credit amount and is being monitored regularly. Furthermore, the Group manage the risk by adopting the policy of only dealing with creditworthy counterparty and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial losses from defaults.

Interest rate risk

Interest rate risk arises from the potential change in market interest rates to having affected the value of the financial assets and liabilities of the Group. Financial assets and liabilities interest rates are mainly adjust in accordance to market rate or are fixed which is close to current market rate.

The Group has the significant financial assets and liabilities are classified by type of interest rate, and the fixed interest rates are classified based on the maturity date or the date of new interest rate is applied, whichever is earlier.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

As at 31 December 2025, significant financial assets and liabilities of the Group were exposed to the interest rate risk as follows :

Unit : Thousand Baht

Consolidated financial statements							
	Fixed Rate			Adjusted to market rate	No interest rate	Total	Interest rates (%) per annum)
	Within 1 year	1 - 5 years	>5 years				
Financial assets							
Cash and cash equivalents	-	-	-	78,824	9,741	88,565	0.20
Trade and other current receivables	-	-	-	-	160,490	160,490	-
Current contract assets	-	-	-	-	29,043	29,043	-
Other current financial assets	4,971	-	-	-	210,602	215,573	13
Bank deposit used as collateral	30,000	-	-	-	-	30,000	0.10
Other non-current financial assets	-	-	25,000	-	28,909	53,909	3.10-3.70
Financial liabilities							
Trade and other current payables	-	-	-	-	266,215	266,215	-

Unit : Thousand Baht

Separate financial statements							
	Fixed Rate			Adjusted to market rate	No interest rate	Total	Interest rates (%) per annum)
	Within 1 year	1 - 5 years	>5 years				
Financial assets							
Cash and cash equivalents	-	-	-	41,950	4,993	46,943	0.20
Trade and other current receivable	-	-	-	-	147,115	147,115	-
Current contract assets	-	-	-	-	18,883	18,883	-
Other current financial assets	-	-	-	-	144,362	144,362	-
Other non-current financial assets	-	-	25,000	-	28,909	53,909	3.10-3.70
Financial liabilities							
Trade and other current payables	-	-	-	-	208,097	208,097	-

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

As at 31 December 2024, significant financial assets and liabilities of the Group were exposed to the interest rate risk as follows :

Unit : Thousand Baht

Consolidated financial statements							
	Fixed Rate			Adjusted to market rate	No interest rate	Total	Interest rates (%) per annum)
	Within 1 year	1 - 5 years	>5 years				
Financial assets							
Cash and cash equivalents	-	-	-	195,473	2,759	198,232	0.25
Trade and other current receivables	-	-	-	-	243,604	243,604	-
Current contract assets	-	-	-	-	17,126	17,126	-
Other current financial assets	-	-	-	-	178,550	178,550	-
Bank deposit used as collateral	30,089	-	-	-	-	30,089	0.30
Other non-current financial assets	-	-	30,000	-	40,531	70,531	3.10 – 3.70
Financial liabilities							
Trade and other current payables	-	-	-	-	375,286	375,286	-

Unit : Thousand Baht

Separate financial statements							
	Fixed Rate			Adjusted to market rate	No interest rate	Total	Interest rates (%) per annum)
	Within 1 year	1 - 5 years	>5 years				
Financial assets							
Cash and cash equivalents	-	-	-	152,688	45	152,733	0.25
Trade and other current receivable	-	-	-	-	208,034	208,034	-
Current contract assets	-	-	-	-	15,297	15,297	-
Other current financial assets	-	-	-	-	136,102	136,102	-
Other non-current financial assets	-	-	30,000	-	40,531	70,531	3.10 – 3.70
Financial liabilities							
Trade and other current payables	-	-	-	-	309,725	309,725	-

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Foreign currency risk

The Group's exposure to foreign currency risks relating to service which are denominated in foreign currency. The Group's management believes that foreign exchange rate risk will have no material effect to their operations.

As at 31 December 2025 and 2024, the Group was exposed to foreign exchange rate risk. As a result of having financial assets and liabilities denominated in foreign currencies as follows :

	Unit : Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
<i>Myanmar Kyat</i>				
Cash and cash equivalents	16,629	14,612	-	-
Trade and other current receivables	14,114	11,898	-	-
Other current payables	(26,707)	(26,830)	-	-
Risky statement of financial position accounts	4,036	(320)	-	-

Liquidity risk

The Group monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate by management to finance the Group's operations and to mitigate the effects of fluctuations in cash flows.

26.2 Fair values measurement

The fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Further information about the fair value assumptions is disclosed in the notes relating to those assets and liabilities.

Financial assets and financial liabilities with short-term maturities, are stated in the statement of financial position approximating their fair value.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The carrying amounts and fair values of financial assets and financial liabilities by category as at 31 December 2025 and 2024 are as follows :

Unit: Million Baht

As at 31 December 2025

	Consolidated financial Statements				
	Fair value through profit or loss	Fair value through other comprehensive income	Amortized cost	Total book value	Fair value
Financial assets					
Cash and cash equivalents	89	-	-	89	89
Trade and other current receivables	-	-	160	160	160
Current contract assets	-	-	29	29	29
Other current financial assets					
Gold	4	-	-	4	4
Unit trusts	206	-	-	206	206
Fixed deposits	5	-	-	5	5
Bank deposit held as collateral	30	-	-	30	30
Other non-current financial assets					
Investment in marketable equity securities	-	29	-	29	29
Investment in non-marketable equity securities	-	-	-	-	-
Investment in held to maturity – debt securities	-	-	25	25	25
Financial liabilities					
Trade and other current payables	-	-	266	266	266

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit: Million Baht

As at 31 December 2025

	Separate financial Statements				
	Fair value through profit or loss	Fair value through other comprehensive income	Amortized cost	Total book value	Fair value
Financial assets					
Cash and cash equivalents	47	-	-	47	47
Trade and other current receivables	-	-	147	147	147
Current contract assets	-	-	19	19	19
Other current financial assets					
Gold	4	-	-	4	4
Unit trusts	140	-	-	140	140
Other non-current financial assets					
Investment in marketable equity securities	-	29	-	29	29
Investment in non-marketable equity securities	-	-	-	-	-
Investment in held to maturity – debt securities	-	-	25	25	25
Financial liabilities					
Trade and other current payables	-	-	208	208	208

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit: Million Baht

As at 31 December 2024

	Consolidated financial Statements				
	Fair value through profit or loss	Fair value through other comprehensive income	Amortized cost	Total book value	Fair value
Financial assets					
Cash and cash equivalents	198	-	-	198	198
Trade and other current receivables	-	-	244	244	244
Current contract assets	-	-	17	17	17
Other current financial assets					
Gold	3	-	-	3	3
Unit trusts	176	-	-	176	176
Bank deposit held as collateral	30	-	-	30	30
Other non-current financial assets					
Investment in marketable equity securities	-	41	-	41	41
Investment in held to maturity – debt securities	-	-	30	30	30
Financial liabilities					
Trade and other current payables	-	-	375	375	375

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Unit: Million Baht

As at 31 December 2024

	Separate financial Statements				
	Fair value	Fair value	Amortized	Total book	
	through	through other	cost	value	Fair value
	profit or loss	comprehensive income			
Financial assets					
Cash and cash equivalents	153	-	-	153	153
Trade and other current receivables	-	-	208	208	208
Current contract assets	-	-	15	15	15
Other current financial assets					
Gold	3	-	-	3	3
Unit trusts	133	-	-	133	133
Other non-current financial assets					
Investment in marketable equity securities	-	41	-	41	41
Investment in held to maturity – debt securities	-	-	30	30	30
Financial liabilities					
Trade and other current payables	-	-	310	310	310

Fair value hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy into three levels based on categories of input to be used in fair value measurement as follows :

Level 1 Use of quoted market prices in an active market for such assets or liabilities.

Level 2 Use of other observable inputs for such assets or liabilities, whether directly or indirectly.

Level 3 Use of unobservable inputs such as estimates of future cash flows.

At the end of each reporting period, the Group determines whether transfers have occurred between levels within the fair value hierarchy for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The following financial assets and liabilities are measured at fair value at 31 December 2025 :

Unit: Thousand Baht

Consolidated financial Statements				
	Level 1	Level 2	Level 3	Total
<i>Assets</i>				
<i>Other current financial assets</i>				
Fixed deposits	-	4,971	-	4,971
Unit trusts	-	206,194	-	206,194
Gold	-	4,408	-	4,408
<i>Other non-current financial assets</i>				
Marketable equity securities	28,609	-	-	28,609
Held to maturity - debt securities	-	25,624	-	25,624
Others	-	-	300	300
Total assets	28,609	241,197	300	270,106

Unit: Thousand Baht

Separate financial Statements				
	Level 1	Level 2	Level 3	Total
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	139,954	-	139,954
Gold	-	4,408	-	4,408
<i>Other non-current financial assets</i>				
Marketable equity securities	28,609	-	-	28,609
Held to maturity - debt securities	-	25,624	-	25,624
Others	-	-	300	300
Total assets	28,609	169,986	300	198,895

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

The following financial assets and liabilities are measured at fair value at 31 December 2024 :

Unit: Thousand Baht

Consolidated financial Statements				
	Level 1	Level 2	Level 3	Total
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	175,674	-	175,674
Gold	-	2,876	-	2,876
<i>Other non-current financial assets</i>				
Marketable equity securities	40,231	-	-	40,231
Held to maturity - debt securities	-	30,000	-	30,000
Others	-	-	300	300
Total assets	40,231	208,550	300	249,081

Unit: Thousand Baht

Separate financial Statements				
	Level 1	Level 2	Level 3	Total
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	133,226	-	133,226
Gold	-	2,876	-	2,876
<i>Other non-current financial assets</i>				
Marketable equity securities	40,231	-	-	40,231
Held to maturity - debt securities	-	30,000	-	30,000
Others	-	-	300	300
Total assets	40,231	166,102	300	206,633

There was no transfer between the fair value levels in this accounting period.

Valuation Method for Measurement of Fair Value

Level 1 Fair value of marketable equity instruments are based on the closing price by reference to the Stock Exchange of Thailand.

Level 2 The fair value of investments in debt instrument is determined by using the net asset value as announced by Assets Management Companies. For fixed deposits, the value is determined by the bank that accepts the deposit.

Prakit Holdings Public Company Limited and its Subsidiaries

Notes to the financial statements

For the year ended 31 December 2025

Level 3 The fair values of non-marketable equity instruments are based on adjusted the asset method whereby the information is reasonably available.

27. Capital management

The primary objectives of the Group's capital management are to maintain their ability to continue on the ongoing basis and to maintain an appropriate structure.

As at 31 December 2025 and 2024, debt-to-equity ratios in the consolidated financial statement are 0.42:1 and 0.51:1, respectively, and in the separate financial statements are 0.20:1 and 0.30:1, respectively.

28. Commitments

As at 31 December 2025, the Company had commitments, which were not disclosed in other places in these financial statements, as follows :

The Group has obtained overdraft credit lines from several banks amounting to Baht 68.5 million. The Company's land and buildings and bank deposits of a subsidiary company and its directors have been used as collateral, and also have the directors of the Company and its subsidiary as co-guarantors.

The Company has pledged certain land and buildings as collateral for the issuance of promissory notes, contract guarantee and bid bonds obtaining from banks for the joint venture in the amount of Baht 80 million.

A director's government bonds amounting to Baht 500,000 were used as collateral for obtaining bank guarantee for the Company's electricity consumption with respect to the contract made with the Metropolitan Electricity Authority.

29. Other information

As at 31 December 2025 and 2024, net asset per share in the consolidated financial statements were Baht 12.48 per share and Baht 13.67 per share, respectively, and were Baht 18.99 per share and Baht 18.57 per share, respectively, in the separate financial statements.

30. Approval of financial statement

These financial statements have been approved for issue by the Company's Board of Directors on 27 February 2026.

Attachment

Details of Directors



Mr. Prakrit Apisarnthanarax

Chairman and Executive Chairman

Age

86 years old

Company Share Portion

5,829,890 share or 9.64%

(Spouse: 200,000 share or 0.33%)

as of July 17, 2025

Education

BA in Economics, Thammasart University

Director Training Course

- None -

Family Relationship of Directors

Father of Mr. Apirak Apisarnthanarak

(Managing Director)

Working Experience within 5 Years

present

- Chairman and Director
Prakit Holdings PLC.
Prakit & Associate Co., Ltd.
Prakit Advertising Co., Ltd.
Marketing Drive Worldwide
(Thailand) Co., Ltd.
Apisombat Co., Ltd.
- Director
Sukhumvit 62 Medical Co., Ltd.



Mr. Phisal Prahasdangkura

Vice Chairman and Director

Age

81 years old

Company Share Portion

25,300 share or 0.04%

(Spouse: 55,700 share or 0.09%)

as of July 17, 2025

Education

B.A. in Mass Communication

Miami College, United States of America

Director Training Course

- None -

Family Relationship of Directors

- None -

Working Experience within 5 Years

present

- Vice Chairman and Director
Prakit Holdings PLC.
Prakit Advertising Co., Ltd.
Marketing Drive Worldwide
(Thailand) Co., Ltd.
Double P Marketing
Communication Co.,Ltd



Mr. Preecha Chaochotechuang

Director

Age

78 years old

Company Share Portion

16,500 share or 0.03%

(Spouse: 123,200 share or 0.20%)

as of July 17, 2025

Education

- B.A. in Business
Ohio College, United States of America
- Marketing Management Certification
Lausanne University, Switzerland

Director Training Course

DAP 46/2005

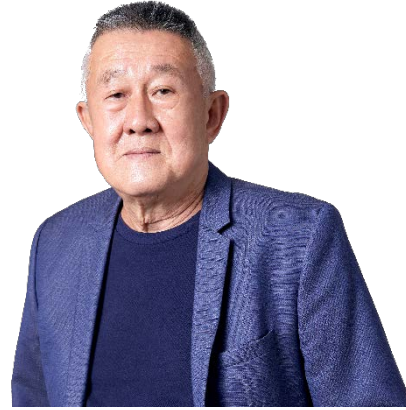
Family Relationship of Directors

- None -

Working Experience within 5 Years

Present Director

Prakit Holdings PLC.



Mr. Vichien Nakintanond

Director

Age

77 years old

Company Share Portion

- None -

Education

High School, Vatrangbua School

Director Training Course

- None -

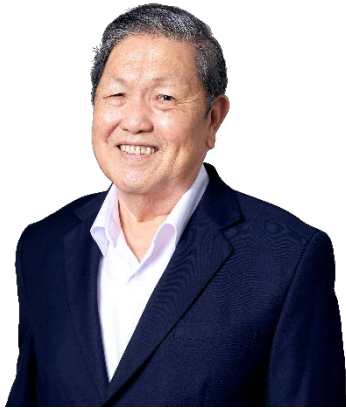
Family Relationship of Directors

- None -

Working Experience within 5 Years

Present ● Director

Prakit Holdings PLC.



Mr. Pichai Charnsupharind

Independent Director and Audit Committee

Age

83 years old

Company Share Portion

- None -

Education

- B.A. in Economic, Thammasart University
- Master Degree in Economics, University of the Philippines
- Ph.D. in Economics, University of the Philippines

Director Training Course

DAP 71/2008

Family Relationship of Directors

- None -

Working Experience within 5 Years

- Present
- Independent Director / Audit Committee
Prakit Holdings Plc.
 - Advisor to the Economics Association, Thammasat University
 - Honorary Advisor, Thammasat University Savings Cooperative



Mr. Bhawat Yupabhorn

Independent Director and Audit Committee

Age

54 years old

Company Share Portion

- None -

Education

- Bachelor's degree in Accounting, Thammasat University
- Bachelor's degree in Law, Chulalongkorn University
- Master's degree in Economics (Coursework), Thammasat University
- Master of Science, IT in Business, Accounting Information System – AIS, Chulalongkorn University (Scholarship from the office Securities and Exchange Commission)

Director Training Course

DAP 104/2013, AACP 21/2015, DCP 350/2023, SFE 41/2023, RCP 57/2024

Family Relationship of Directors

- None -

Working Experience within 5 Years

- 2021 - Present
- Director/ Independent Director/
Member of the Audit Committee and
Chairman of Risk Management,
Genesis Fertility Center PLC.
- 2021 - 2024
- TFAC Academy Working Group,
Federation of Accounting Professions
under the Royal Patronage of His
Majesty the King



Mr. Thitawat Asaves

Independent Director and Audit Committee

Age

54 years old

Company Share Portion

- None -

Education

- Bachelor of Business Administration - Finance and Banking, Thammasat University
- Master of Business Administration (MBA), Kenan-Flagler Business School, The University of North Carolina at Chapel Hill

Director Training Course

DAP 373/2024. AACP 59/2025

Family Relationship of Directors

- None -

Working Experience within 5 Years

2568-Present	Director ProsperCap Corporation Co.,Ltd
2567-Present	Chief Financial Officer DTGO Corporation Co.,Ltd.
2566-Present	Director DTGO Prosperous Co.,Ltd.
2022- 2024	Chief Executive Officer, DTGO Prosperous Co.,Ltd.
2022	Independent Director, Prakit Holdings PCL.
2019 – 2022	Director and Audit Committee, The Thai Bond Market Association (ThaiMBA)
2015 - 2022	Executive Vice President, Investment Banking Division, Bank of Ayudhaya PCL.



Mr. Apirak Apisarnthanarak

Director and Managing Director

Age

52 years old

Company Share Portion

3,754,052 share or 6.21%

(Spouse: 150,650 share or 0.25%)
as of July 17, 2025

Education

- BBA in Marketing and Management of Information System,
Southern Methodist University
- MBA
The University of North Carolina, Chapel Hill,
USA

Family Relationship of Directors

the Chairman's son

Working Experience within 5 Years

Present	● Managing Director Prakit Holdings Plc. Prakit Advertising Co., Ltd. Sukhumvit 62 Medical Co., Ltd.
	● Director Marketing Drive Worldwide (Thailand) Ltd. Apisombat Co.,Ltd.

Details of Executives



Ms. Arveepan Malairat

Executive Media Director

Age

47 years old

Company Share Portion

- None -

Education

- Bachelor of Business Administration (BBA),
Assumption University
- Master of Business Administration (MBA),
Assumption University

Family Relationship of Directors

- None -

Working Experience within 5 Years

2024 – present Executive Media Director
Prakit Holdings PLC.

2021 – 2024 General Manager
Spore Bangkok Co.,Ltd.
(CJ Worx)



Ms. Sirirat Darasrisak

Finance and Accounting Director

CFO

Age

54 years old

Company Share Portion

9,000 share or 0.01%
as of July 17, 2025

Education

- Bachelor's degree in Accounting,
Thammasat University
- Master of Science, IT in Business -
Accounting Information System,
Chulalongkorn University

Family Relationship of Directors

- None -

Working Experience within 5 Years

2020-present Finance and Accounting Director
Prakit Holdings Plc.

2019 Regional Finance Director
Thai Garment Export Co., Ltd.

2014-2018 Finance and Accounting Director
Major Cineplex Group PLC.

Details of Executives



Mr. Nuttasit Patarateerakul

Digital Experience Director

Age

43 years old

Company Share Portion

- None -

Education

- Bachelor of Fine Arts (BFA), Faculty of Painting, Sculpture and Graphic Arts, Silpakorn University
- Master of Business Administration (MBA), International Business Management (International Program), Faculty of Commerce and Accountancy, Chulalongkorn University

Family Relationship of Directors

- None -

Working Experience within 5 Years

2022 – present Digital Experience Director
Prakit Holdings PLC.

2020 – 2022 Executive Business Consulting
Director,
CJ WORX Co., Ltd.

Details of Company Secretary

Ms. Rakchanok Prasopnin

Company Secretary

Responsibility

Age

33 years old

Company Share Portion

- None -

Education / Training

- Bachelor's degree in Liberal Arts, Thammasart University
- Company Secretary Program (CSP 139/2023), Thai Institute of Director

Family Relationship of Directors

- None -

Working Experience within 5 Years

2015 – 2017	Investor Relations Officer Pacific Pipe PLC.
2017 – 2022	PA to Managing Director Prakit Holdings PLC.
2022 – 2023	Assistant to Company Secretary Prakit Holdings PLC.
2023 – present	Company Secretary Prakit Holdings PLC.

- Prepare and keep important documents such as board meetings invitation notice, minutes of board meetings, annual reports, shareholder meeting invitation, minutes of shareholders' meetings, director registration and report of conflict of interest.
- Organize board meetings and shareholder meetings.
- Provide advice on related laws and regulations, including guidelines for the Board to carry out activities of in accordance with the law.
- Coordinate with the internal departments of the company to comply with the resolutions of the Board of Directors and the resolutions of the shareholders' meeting.
- Coordinate with regulatory agencies such as the Stock Exchange of Thailand and oversee the disclosure and reporting of information to regulatory agencies and the public to be accurate, complete and in compliance with the law.
- Other tasks assigned by the Company

Details of Executives and Controlling Persons of the Company

Director / Controlling person	Prakit Holdings PLC	Subsidiary Company			Joint Venture	Associated Company		Other Company		
		Prakit Advertising	Marketing Drive Worldwide	Prakit Advertising (Myanmar)	Bangkok Writer & Partners	Sukhumvit 62 Medical	Apisombat	62 Content & Design	Double P Marketing	Prakit & Associate
Mr. Prakrit Apisanthanarax	A,B,C	A,C	C			C	A,C			A,C
Mr. Phisal Prahasdadangkura	B,C	C	C						C	
Mr. Preecha Chaochotechuang	C									
Mr. Vichien Nakintanond	C									
Mr. Pichai Charnsupharindr	F,G									
Mr. Bhawat Yupabhorn	F,G									
Mr. Thitawat Asaves	F,G									
Mr. Apirak Apisanthanarak	B,C,D	B,C,D	C	C	C	C,D	C	C		C
Ms. Sirirat Darasisak	B									
Ms. Arveepan Malairat	B									
Mr. Nuttasit Patarateerakul	B									

A = Chairman

B = Executive Board

C = Director

D = Managing Director

E = General Manager

F = Audit Committee

G = Independent Director

Detail of the Head of Internal Audit

Prakit Group has assigned Thirty-Four Audit Office Co., Ltd. as the Group's internal audit. Thirty-Four Audit Office Co., Ltd. assigned Mr. Thanadol Ruksapol as the head of internal audit of the Company.

Name

Mr. Thanadol Ruksapol

Education

- Bachelor of Accounting, Chulalongkorn University (1st Class Honors)
- Master of Accounting Chulalongkorn University
- Doctorate of Accounting Chulalongkorn University

Work Experience

2011-present	Thana Accounting Group and Thirty-Four Audit Office Co., Ltd.
2005-2011	Ernst & Young Corporate Services Limited
2004	KPMG Phoomchai Audit Co., Ltd.

Present Position

- Partner of Audit Group, Thana Accounting Group and Thirty-Four Audit Office Co., Ltd.
- Academics of the Board of Accounting Standards, Thailand to Federation of Accounting Professions
- Certified Public Accountant, registration number 8910
- Standards experts according to the Thai Financial Reporting Certificate (Dip-TFR)
- Cooperative auditor and inspector, Cooperative Auditing Department
- Auditor certified by the Office of the Auditor General of Thailand
- Branch Development Sub-Committee Federation of Accounting Professions
- Audit Committee of Companies listed on multiple stock exchanges (IPOs)

Contact

48 Thana Place, 2nd Floor, Soi Charansanitwong 34, Charansanitwong Rd.,
Arun Amarin, Bangkok Noi, Bangkok 10700
Tel 02-4349999 Fax 02-4349998
Email : thanadol@thanacorp.com

Audit Committee Report

The Audit Committee was appointed by the Board of Directors. The Audit Committee is comprised of Dr. Pichai Charnsupharindr, Chairman, Mr. Bhawat Yupabhorm and Mr. Thitawat Asaves as members.

The Audit Committee performed its duties and responsibilities as assigned by the Board of Directors. This year, the Audit Committee held four meetings to review with the Management and the external auditor as summarized below:

Review of financial reports

The Audit Committee reviewed the 2025 quarter, annual, and consolidated financial statements. All adequate information in connection with the related transaction had been disclosed and complied with accounting standard under generally accepted accounting principles. The Executives participated in every meeting.

Review of internal control

The Audit Committee reviewed the internal control and internal audit of the Company and reported the result in the Audit Committee meeting every quarter. The committee agreed that the internal control system was adequate and effective for the type of business and no significant flaws. Moreover, the Audit Committee proposed to the Board of Directors to appoint the internal audit firm for continuously improving its internal control. The Board of Directors considered and approved the hiring of the internal auditor firm for 2026.

Review of corporate governance

The Audit Committee monitored and enforced compliance with the Company's regulations, ethics, and corporate governance, and announced the regulations and ethics to all employees. The Committee reported the compliance results to the Board of Directors quarterly. In case of any violations, the Committee would discuss with the Board to find solutions to put into practice. In 2025, no violation of the regulations, ethics and corporate governance were found.

Review of risk management

The Audit Committee reviewed the Company's risk management policy, management plan and operations and discussed with Management the area where risk might occur and presented preventive measures that could be applied.

Appointment of the external auditor

The Audit Committee considered, selected and proposed to appoint the Company's auditor, an individual with independence and qualifications in accordance with regulations of the Security Exchange of Thailand, including proposing the auditor's compensation. The Audit committee assigned the auditor to participate in the Audit Committee meeting at least once a year to discuss about important matters.

According to the all the reviews, the Audit Committee believes that The Company's Board of Directors, Executives and Employees have an excellence effort to deliver great performance results. The Company has been improving and adjusting its working procedures and systems to enhance the internal control system more adequately every year. It will lead the Company to sustainable growth and benefit itself and all stakeholders.



Pichai Charnsupharindr
Chairman of Audit Committee



บริษัท ประกิต โฮลดิ้งส์ จำกัด (มหาชน)
Prakit Holdings Public Company Limited