



THE BROOKER GROUP PUBLIC COMPANY LIMITED

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Additional Information by Blue Font

February 27, 2026

Subject: **Submission and Explanation of the Financial Statements for the Year Ended December 31, 2025**

To: The President
The Stock Exchange of Thailand

We, the Brooker Group Public Company Limited (SET code, “BTC”), hereby submit the reports on the Company’s consolidated results for the year ended December 31, 2025 and comparison to the prior year.

Summary of Consolidated Performance

The operating loss of the Company and its subsidiaries for year 2025 was Baht 852.91 million, when compare with gain Baht 169.08 million of last year.

THE MAIN COMPONENTS OF THESE RESULTS ARE AS FOLLOWS:

1. Revenues:

The company and its subsidiaries’ total revenue of 2025 decreased to Baht 257.83 million from Baht 376.98 million by Baht 119.15 million, 31.61% compared to the same period of last year this was primarily due to;

1.1 Direct Revenues

Service Income of 2025 decreased by Baht 32.38 million or by 48.27% to Baht 34.70 million from Baht 67.08 million in the same period of last year.

This was due to the fact that Business Consulting’s big projects completed in last year.

1.2 Income from sales of digital assets

Income from sales of digital assets decreased by Baht 107.29 million from Baht 116.61 million to Baht 9.32 million, 92.01%, when compared to the same period of the previous year.

1.3 Income from digital assets inventory

It is revenue from earning coins from invested coins decreased by Baht 16.54 million.

Dividend income slightly increased by Baht 1.00 million, Interest income increased by Baht 28.32 million when compared with the same period of last year.

1.4 Other Revenues

Total other revenues increased to Baht 24.75 million in 2025 from Baht 17.01 million in 2024 by Baht 7.74 million, and is composed of :

- Reversal of impairment of assets decreased by Baht 16.09 million when compared with the same period of last year due to selling of mining machines.
- Increase in distribution income by Baht 22.71 million
- Increase in others by Baht 1.12 million

2. Expenses:

Total expenses increased to Baht 1,215.54 million in 2025 from Baht 234.03 million in 2024 by Baht 981.51 million, this was primarily due to:

- 2.1 Costs of services increased by Baht 15.39 million, 20.10%, from Baht 76.57 million to Baht 91.96 million, major due to manpower increased.
- 2.2 Cost of sales of digital assets increased by Baht 4.64 million, 57.71% from Baht 8.04 million to Baht 12.68 million, due to year 2024 the cost of receiving coins under the contract was higher than the market price of the coins received, the Company received all coins according to the contract in Q1/2024.
- 2.3 Increase from loss for reduced value of inventory (recovery) by Baht 242.13 million from Baht (70.27) million, to Baht 171.86 million.
- 2.4 Administrative expenses increased by Baht 69.21 million or by 54.79% from Baht 126.32 million to Baht 195.53 million mainly due to in loss on exchange rate.
- 2.5 Unrealized loss from measurement of other current financial assets increased by Baht 253.76 million
It is the unrealized loss from trading securities from investment in securities in the market and investment in fund units at the fair value as at the end of the accounting period as of December 31, 2025, compared to the fair value of the previous period.
- 2.6 Realized loss from measurement of other current financial assets slightly decreased by Baht 0.82 million.
- 2.7 Increase in financial cost by Baht 7.27 million.
- 2.8 Increase in Share of loss of joint venture accounted for using equity method by Baht 50.92 million
- 2.9 Increase in impairment loss determined in accordance with TFRS9 by Baht 339.01 million

In Q4/2025, the Company recognized an additional Expected Credit Loss (ECL) of Baht 220 million on long-term loans to others, as part of the increase in impairment allowance in accordance with TFRS 9.

The Company would like to clarify that, at the time the loan was granted, the following collateral was secured: (1) shares of a real estate development company in which the debtor is a major shareholder, which is currently undergoing business rehabilitation process; and (2) land. In July 2025, such land was sold, and the Company received a principal repayment of Baht 171 million as disclosed in the notes to the 2025 financial statements.

The Company has therefore continuously monitored the situation and engaged in ongoing negotiations with the debtor to request such additional collateral. However, the assets that the debtor is able to offer as additional collateral are primarily real estate assets that are already subject to pledges and other encumbrances with financial institutions.

Repayment of the loan principal will only occur if the debtor is able to secure a buyer for such assets at a sufficiently high value to cover outstanding obligations to financial institutions, with any remaining proceeds available for repayment to the Company. However, amid the overall slowdown in Thailand's real estate market during 2025–2026, which has been pressured by volatile domestic and global economic conditions, it is possible that, upon disposal of such assets, no residual proceeds will remain for principal repayment to the Company. Accordingly, the Company is required to consider additional collateral to supplement the existing security.

Based on the above considerations, the Company has reconsidered and discussed the aforementioned collateral sufficiency with the auditor and reached a mutual view that, although the debtor's company has completed project development and is currently in the process of finalizing units for sale and transfer, the share collateral relates to an entity undergoing business rehabilitation process and in the stage of implementing its rehabilitation plan. This situation has increased uncertainty regarding the timing of debt repayment and has led to a significant increase in the debtor's credit risk. Accordingly, the Company has recognized the Expected Credit Loss (ECL) based on a prudent basis, in order to appropriately reflect the actual credit risk and to comply with the requirements of TFRS 9.

Monitoring and Legal Actions

The Company continues to closely monitor the debtor's financial position and the progress of the project, and is considering appropriate legal actions in accordance with its policies as previously disclosed, which includes an assessment of the debtor company's ability to repay the debt after exiting the rehabilitation plan, as well as the progress in the sale of the aforementioned real estate development project. In this regard, the Company will proceed with due care to safeguard the best interests of the Company and its shareholders.

The notes to financial statement item “31.1 Investments that are considered operating the investment management business (investment company)”. The Company would like to clarify that the digital asset inventory increased by 13.51 million baht during 1 October 2025 to 31 December 2025 was due to the earned income not from the exchange of the digital assets. The Company has not made any additional investment in the digital assets.

Digital Assets Status as of 31 December 2025

	Name	Number of Units (rounded to one decimal place)	Closing Price (rounded to one decimal place)	US Dollar Value Equivalent (million)	Baht Value Equivalent at THB 31.4215 FX rate (million)
1	Bitcoin (BTC)	164.7	87,508.8	14.4	452.8
2	Binance (BNB)	43,057.9	863.3	37.2	1,167.9
3	Ethereum (ETH)	1,479.2	2,967.0	4.4	137.9
4	Solana (SOL)	15,089.0	124.5	1.9	59.0
5	Others	n/a	n/a	3.8	118.5
			Total	61.7	1,936.1

Yours sincerely,
THE BROOKER GROUP PLC.

(Mr. Varut Bulakul)
Chief Executive Officer