



**C.I. GROUP
PUBLIC COMPANY LIMITED**
บริษัท ซี.ไอ. กรุ๊ป จำกัด (มหาชน)

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No. CIG 011/2026

March 17th, 2026

Re : Notification of the Disposal of Assets (Disposal of Ordinary Shares of CIG Development Co.,Ltd.)

Dear : President

The Stock Exchange of Thailand

C.I. Group Public Company Limited (the "Company") would to inform of the resolution of the Board of Director's Meeting No.2/2025, which was held on March 17th, 2026, which resolved the disposal of the Company's investment in the shares of CIG Development Co., Ltd. (the "Subsidiary"). The Company holds 99.97% of the Subsidiary's registered capital.

The subsidiary has a registered capital of THB 100,000,000, with a par value of THB 100 per share. The subsidiary operates bidding and construction contracting businesses, as well as a hotel business on Ko Samui.

In this regard, the disposal of the investment in ordinary shares constitutes a disposal of assets transaction of a listed company pursuant to the announcement of the Capital Market Supervisory Board No. TorJor. 20/2551 Re: Regulation on Significant Transactions Subjecting to be an Acquisition or Disposition of Assets dated 31 August 2008 and the announcement of the Board of the Stock Exchange of Thailand Re: Disclosure of Information and Proceedings of Listed Companies in the Acquisition or Disposition of Assets B.E. 2547 dated 29 October 2003 (and any amendments thereof) (together referred to as the "Acquisition and Disposition Announcement") with the largest size of the transaction according to the Consideration equaling to 23.45 percent of the total assets calculated from the Company's financial statement ending on December 31st, 2025, Including the size of the asset disposal transactions that occurred during the preceding six months, the total transaction size is equal to 24.75 percent, which is classified as Class 2 at the value equal to or more than 15 percent but less than 50 percent. Thus, the company is obligated to report and disclose information relating to the Company's transaction to the Stock Exchange of Thailand and notify in writing to the shareholders within 21 days after the date that the Stock Exchange of Thailand is notified. The detail of the transaction is as follows.

1. **Transaction date** : The share transfer will be completed within the second quarter of 2026.

2. **Related parties and their relationship with the listed company**

Seller : C.I. Group Public Company Limited

Purchaser : Mr. Jakapan Satoom



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Shareholding :
Structure

Name	Before the Transaction		After the Transaction	
	No. of Shares	%	No. of Shares	%
1. C.I. Group Public Company Limited.	999,680	99.97	-	-
2. Mr. Aree Poomsanoh	160	0.016	-	-
3. Mr. Theera Poomsanoh	160	0.016	-	-
4. Mr. Jakapan Satoom	-	-	1,000,000	100.00
Total	1,000,000	100.00	1,000,000	100.00

Summary of Operating Results of C.I. Group Public Company Limited and CIG Development Company Limited for the Past 3 Years :

Unit: THB million

Items	Consolidated Financial Statements Of C.I. Group Public Company Limited			Financial Statements Of CIG Development Company Limited		
	2023	2024	2025	ปี 2566	ปี 2567	ปี 2568
Revenue from Operations	556.16	436.50	600.91	3.63	5.26	0.20
Cost of Operations	(488.59)	(412.44)	(550.75)	(13.28)	(8.82)	(0.17)
Gross Profit	67.57	24.06	50.16	(9.65)	(3.56)	0.03
Selling and Administrative Expenses	(135.53)	(137.95)	(181.41)	(4.95)	(68.58)	(1.32)
Net Profit (Loss)	(43.83)	(431.49)	(149.14)	9.29	(74.44)	(3.94)
Total Assets	1,272.87	877.62	887.81	87.49	4.49	3.56
Total Liabilities	433.08	428.46	586.77	237.27	228.71	231.72
Shareholders' Equity	839.80	449.16	301.04	(149.78)	(224.22)	(228.16)
Earnings (Loss) per Share (Baht)	0.0031	(0.1268)	(0.0408)	9.29	(74.44)	(3.94)



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4. Total Consideration Value, Criteria to Determine of Consideration Value and Payment Terms.

- The total value of the transaction** : - The transaction value is THB 1
- Liabilities owed to the Company amounting to THB 208.22 million, for which the Company will grant a debt repayment grace period without interest (debt holiday). The buyer will be required to commence repayment to the Company after a period of 3 years from the transaction date (with repayment starting from April 2029 onwards).
- Criteria to Determine the Value Consideration** : Price agreed by both parties.
(Net assets per share of CIG Development Co.,Ltd. for the financial statements as of 31 December 2025 amounted to (228.16) Million Baht.)
- Payment terms** : Payment will be made gradually within March 2026.

Following the lapse of a period of three (3) years from the transaction date, the first installment shall be due from April 2029 onwards, and subsequent installments shall be payable on a quarterly basis until full repayment is completed within 2036.

The determination of a three-year grace period for debt repayment is based on the following key reasons and factors:

CIG Development Co., Ltd. ("CID") has incurred continuous operating losses and has a negative shareholders' equity position, resulting in a significant financial burden. Accordingly, CID requires a period of time to restructure its business, resolve its debt obligations, and rehabilitate its operations in order to generate sufficient cash flow for debt repayment. Such condition constituted a key term in the negotiation of the transaction, as the Company had been unable to identify a buyer willing to acquire the company together with the full debt burden of Baht 208.22 million in the past.

However, in the event that CID is unable to repay the debt as scheduled, the Company has assessed the risks and potential impacts as follows. The Company has already fully provided for the impairment of its investment in CID in its financial statements; therefore, the disposal of such investment does not have any impact on the Company's operating results and financial position. The primary risk relates to the recoverability of the outstanding debt of Baht 208.22 million. Nevertheless, compared to retaining CID as a subsidiary which would continue to incur ongoing



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expenses the transaction helps reduce cost burdens and operational risks in the future. Accordingly, this transaction enables the Company to focus its resources on its core business and enhances overall financial management efficiency.

In this regard, the Company has established measures to monitor and control debt repayment as follows:

- (a) The repayment terms, obligations of CID, and damages in the event of default are clearly stipulated in the sale and purchase agreement.
- (b) The Company will follow up and demand repayment in accordance with the agreed schedule.
- (c) In the event that CID defaults on its repayment obligations, the Company is entitled to enforce its rights under the agreement and take legal action to claim damages.

5. Calculation of the size of transaction

The calculation of the size of transaction based on acquisition and disposition basis are as follows:

Basis	Calculation Formula	Size (Percent)
1. Net Tangible Asset (NTA)	$\frac{(\text{NTA of investment} \times \text{Acquired Proportion})}{\text{NTA of the company}}$	$= (228.08)^{1/} / 276.42^{2/}$ $= (82.51)\%$
2. Net Profit	$\frac{(\text{Net Profit of investment} \times \text{Acquired Proportion})}{\text{Net profit of the company}}$	Cannot be calculated as CIG does not have Net Profit
3. Total Value of Consideration	$\frac{\text{Value of the acquired asset}}{\text{Total assets of the company}}$	$= 208.22 / 887.81^{2/}$ $= 23.45\%$
4. Value of Securities	$\frac{\text{Shares issued for payment of assets}}{\text{Paid-up shares of the company}}$	Cannot be calculated as no share has been issue for payment of asset

Remark ^{1/} calculated using the financial statement for accounting period ending on 31 December 2025, based on the shareholding proportion of 99.97%

^{2/} calculated using the Company's consolidated financial statement for accounting period ending on 31 December 2025, which has been audited by an authorized auditor

The share purchase transaction of the Target's ordinary share from the Former shareholders by the Subsidiary is deemed as the disposal of assets pursuant to the Acquisition and Disposition Announcement. The size of the transaction on the Consideration basis, which is the highest resulted, equals to 23.45 percent, and when combined with the Company's acquisition of asset for the past 6 months, will equate to 24.75 percent of the total asset calculated from the Company's audited financial statement ending on 31 December 2025. As a result, the following transaction is deemed as Class 2 with the value of more equal to or more than 15 percent by less than 50 percent of the Company, resulting in the Company's obligation to report and disclose



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information relating to the Company's transaction to the Stock Exchange of Thailand and notify in writing to the shareholders within 21 days after the date that the Stock Exchange of Thailand is notified.

6. Rationale, Necessity and Benefits

CIG Development Company Limited's operating results did not meet the target and had losses exceeding capital and to reduce administrative costs In addition, it will reduce the company's debt burden in the consolidated financial statements.

7. Opinions of the Audit Committee and the Board of Directors

Audit Committee and Board of Directors, it is of the opinion that the said transaction is appropriate, reasonable and in the best interests of the Company.

However, such transactions are not qualified as connected transactions as announced by the Capital Market Supervisory Board no. 21/2008. Regarding the criteria for making connected transactions and notifications of the Stock Exchange of Thailand Board of Directors on disclosure and operation of listed companies in connected transactions B.E. 2546 (including as amended), However, the company must disclose the transactions of investments in subsidiaries as specified in the regulations of the Stock Exchange of Thailand regarding rules, conditions and procedures regarding information disclosure and any operations of registered companies, B.E. 2017, dated October 2nd, 2017, specified in Section 4(11) Listed companies or subsidiaries acquire or dispose of investments in other companies as a result, that other company has the status or ceases to be a subsidiary of the listed company or its subsidiary.

Please be informed accordingly.

Yours Sincerely,

C.I. Group Public Company Limited

(Mr. Aree Poomsanoh)
Chairman of the Executive