

4. Size of transaction

Calculations for size of transaction as the acquisition notification are as follows;

Criteria	Calculation Formula	Calculation	Size of transaction
1. NTA basis	$\frac{\text{Acquisition 19\%} \times \text{NTA of YoYi}}{\text{NTA of EASON}}$	$\frac{19\% \times 94.23 \text{ mb}}{836.48 \text{ mb}}$	2.14%
2. Net profit basis	$\frac{\text{Acquisition 19\%} \times \text{Net profit of YoYi}}{\text{Net profit of EASON (past 12 months)}}$	$\frac{19\% \times 2.70 \text{ mb}}{91.20 \text{ mb}}$	0.56%
3. Value of consideration basis	$\frac{\text{Value of consideration given} \times 100}{\text{Total's asset of EASON}}$	$\frac{24.39 \text{ mb} \times 100}{1,211.97 \text{ mb}}$	2.01%
4. Share capital basis	$\frac{\text{No. of shares issued for asset payment} \times 100}{\text{No. of share issued \& paid up of EASON}}$	None	0%

5. Details of asset acquired

Type	Ordinary shares
Company's name	Yo Yi Foods Co., Ltd.
Establishment	August 28, 2018
Registration No.	0145561003363
Business type	A manufacturer of processed flour-based food products, as well as other food and beverage products
Registered Capital	91,529,000 baht, Divided into 915,290 ordinary shares, Par value of 100 baht
Total shares acquired	173,905 ordinary shares or 19% of total issued shares

Shareholder structure

No.	Holder name	Before acquisition		After acquisition	
		No. of shares	%	No. of shares	%
1.	Jin Yu Foods Co., Ltd.	274,587	30	274,587	30
2.	Koi Café Group (S) Pte. Ltd.	640,703	70	466,798	51
3.	Eason Enterprise Co., Ltd.	-	-	173,905	19
	Total	915,290	100.00	915,290	100.00

Board of Directors

No.	Before acquisition	After acquisition
1.	Mr. Meng-Wei Hung	Mr. Meng-Wei Hung
2.	Mrs. Ya Fen Ma	Mrs. Ya Fen Ma
3.	Mr. Shun-Yuan Wu	Mr. Shun-Yuan Wu
4.	Ms. Hefang Khwang	Ms. Hefang Khwang
5.	Mr. Jitti Eksangkul	Mr. Jitti Eksangkul

6. Total value of consideration

EE will pay by cash in amount of 24,396,000 baht

7. Basis use to determine the value of consideration

As of December 31, 2025, the book value of YoYi's share was about 96.80 baht per share. The Board of Directors has considered the feasibility report and business plan of YoYi, information on investment return to be received, including others significant information, the business opportunity of YoYi which are satisfied with potential to return the profits to the shareholders, the company, and worth the investment

8. Expected benefit to the company

The Company will engage the potential business from YoYi, which will enhance the scope of the company's operations in food and beverage business, and contribute to future revenue growth

9. Source of fund for asset acquired

The company's working capital

10. Conditions for transaction

None

11. The Audit Committee' opinion

The Audit Committee considers that the transaction shall be a good opportunity for the company and shareholders, due to YoYi is a manufacturer of processed flour-based food products, as well as other food and beverage products, and serves as an upstream industry of food and beverage business. If the operating result of YoYi keeps going positive as expected, the transaction will help better performance of business.

12. The Board of Directors' opinion

No different opinion from the Audit Committee

Please be informed accordingly

Mr. Nathapol Eksangkul

Deputy Managing Director