Miss Grand International Public Company Limited and its subsidiary

Statement of financial position

As at 30 June 2025

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 June 2025	31 December 2024	30 June 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents	3	12,508	14,215	12,403	14,215
Trade and other current receivables	4	42,663	36,525	42,663	36,525
Inventories		18,671	18,538	18,671	18,538
Advance payment for goods		16,178	11,939	16,178	11,939
Prepaid expenses	5	146,049	4,638	146,049	4,638
Other current financial assets	6	107,452	201,105	107,452	201,105
Other current assets		216	241	209	241
Total current assets		343,737	287,201	343,625	287,201
Non-current assets					
Other non-current financial assets	6	8,196	15,696	8,196	15,696
Investment in subsidiary	7	-	-	250	-
Investment in joint venture	8	10,948	11,943	12,267	12,267
Prepaid expenses over 1 year	5	157,609	-	157,609	-
Property, plant and equipment	9	211,529	216,296	211,529	216,296
Intangible assets	10	21,380	21,885	21,380	21,885
Deferred tax assets		34,287	30,186	34,287	30,186
Other non-current assets		2,099	2,545	2,099	2,545
Total non-current assets		446,048	298,551	447,617	298,875
Total assets		789,785	585,752	791,242	586,076

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND INTERNATIONAL

Miss Grand International Public Company Limited
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 June 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2025	31 December 2024	30 June 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	11	20,937	40,826	20,838	40,826
Short-term loans from related parties	2	140,000	-	140,000	-
Income tax payable		21,341	9,569	21,341	9,569
Current portion of deferred revenue	12	107,502	74,014	107,502	74,014
Other current liabilities		3,430	3,441	3,427	3,441
Total current liabilities		293,210	127,850	293,108	127,850
Non-current liabilities					
Deferred revenue - net portion due within one year	12	5,687	5,687	5,687	5,687
Non-current provisions for employee benefits		3,632	3,281	3,632	3,281
Total non-current liabilities		9,319	8,968	9,319	8,968
Total liabilities		302,529	136,818	302,427	136,818

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND INTERNATIONAL

Miss Grand International Public Company Limited

บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2025	31 December 2024	30 June 2025	31 December 2024
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)				
Share capital				
Registered				
294,000,000 ordinary shares of Baht 0.5 each	147,000	147,000	147,000	147,000
Issued and fully paid up				
210,000,000 ordinary shares of Baht 0.5 each	105,000	105,000	105,000	105,000
Share premium	257,971	257,971	257,971	257,971
Retained earnings				
Appropriated - statutory reserve	10,500	10,500	10,500	10,500
Unappropriated	215,305	170,983	216,864	171,307
Other components of shareholders' equity	(101,520)	(95,520)	(101,520)	(95,520)
Total shareholders' equity	487,256	448,934	488,815	449,258
Total liabilities and shareholders' equity	789,785	585,752	791,242	586,076

The accompanying condensed notes to interim financial information are an integral part of the financial information.

Directors

MISS GRAND
INTERNATIONAL
Miss Grand International Public Company Limited
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of comprehensive income

For the three-month period ended 30 June 2025

(Unit: Thousand Baht earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2025	2024	2025	2024
Profit or loss					
Revenues					
Revenues from sales		47,372	76,789	47,372	76,789
Revenue from service		53,998	154,611	53,998	154,611
Other income		3,257	5,876	3,256	5,876
Total revenues		104,627	237,276	104,626	237,276
Expenses					
Cost of sales		24,121	40,602	24,121	40,602
Cost of services		38,208	79,609	38,208	79,609
Distribution expenses		15,107	22,384	15,107	22,384
Administrative expenses		25,033	19,261	24,849	19,261
Total expenses		102,469	161,856	102,285	161,856
Operating profit		2,158	75,420	2,341	75,420
Share of loss from investment in joint venture	8	(244)	(1,402)	-	-
Finance income		28	68	28	68
Finance cost		-	(7)	-	(7)
Profit before income tax expenses		1,942	74,079	2,369	75,481
Income tax expenses	15	(338)	(15,151)	(338)	(15,151)
Profit for the period		1,604	58,928	2,031	60,330
Other comprehensive income:					
Other comprehensive income not be reclassified					
to profit or loss in subsequent periods					
Loss on changes in value of equity investments					
- net of income tax		240	(89,040)	240	(89,040)
Other comprehensive income for the period		240	(89,040)	240	(89,040)
Total comprehensive income for the period		1,844	(30,112)	2,271	(28,710)
Earnings per share	16				
Basic earnings per share (Baht per share)		0.01	0.28	0.01	0.29
Diluted earnings per share (Baht per share)		0.01	0.28	0.01	0.29
Weighted average number of ordinary shares					
(Thousand shares)		210,000	210,000	210,000	210,000

The accompanying condensed notes to interim financial information are an integral part of the financial information.

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of comprehensive income

For the six-month period ended 30 June 2025

(Unit: Thousand Baht earnings per share expressed in Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
Profit or loss					
Revenues					
Revenues from sales		167,456	170,137	167,456	170,137
Revenue from service		247,204	211,812	247,204	211,812
Other income		4,790	6,345	4,789	6,345
Total revenues		419,450	388,294	419,449	388,294
Expenses					
Cost of sales		85,570	89,778	85,570	89,778
Cost of services		118,452	113,861	118,452	113,861
Distribution expenses		57,278	48,173	57,278	48,173
Administrative expenses		41,383	34,169	41,142	34,169
Total expenses		302,683	285,981	302,442	285,981
Operating profit		116,767	102,313	117,007	102,313
Share of loss from investment in joint venture	8	(995)	(2,366)	-	-
Finance income		45	950	45	950
Finance cost		-	(10)	-	(10)
Profit before income tax expenses		115,817	100,887	117,052	103,253
Income tax expenses	15	(22,985)	(20,760)	(22,985)	(20,760)
Profit for the period		92,832	80,127	94,067	82,493
Other comprehensive income:					
Other comprehensive income not be reclassified					
to profit or loss in subsequent periods					
Loss on changes in value of equity investments					
- net of income tax		(6,000)	(89,040)	(6,000)	(89,040)
Other comprehensive income for the period		(6,000)	(89,040)	(6,000)	(89,040)
Total comprehensive income for the period		86,832	(8,913)	88,067	(6,547)
Earnings per share	16				
Basic earnings per share (Baht per share)		0.44	0.38	0.45	0.39
Diluted earnings per share (Baht per share)		0.44	0.38	0.45	0.39
Weighted average number of ordinary shares					
(Thousand shares)		210,000	210,000	210,000	210,000

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND INTERNATIONAL
Miss Grand International Public Company Limited

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

		Consolidated financial statements						
				Retained earnings		Other components of shareholders' equity		
						Other comprehensive income		
	Note	Issued and paid up share capital	Share premium	Appropriated - statutory reserve	Unappropriated	Fair value reserve of financial assets at FVOCI	Total other components of shareholders' equity	Total
Balance as at 1 January 2024		105,000	257,971	10,500	81,267	-	-	454,738
Profit for the period		-	-	-	80,127	-	-	80,127
Other comprehensive income for the period		-	-	-	-	(89,040)	(89,040)	(89,040)
Total comprehensive income for the period		-	-	-	80,127	(89,040)	(89,040)	(8,913)
Dividend paid		-	-	-	(31,500)	-	-	(31,500)
Balance as at 30 June 2024		105,000	257,971	10,500	129,894	(89,040)	(89,040)	414,325
Balance as at 1 January 2025		105,000	257,971	10,500	170,983	(95,520)	(95,520)	448,934
Profit for the period		-	-	-	92,832	-	-	92,832
Other comprehensive income for the period		-	-	-	-	(6,000)	(6,000)	(6,000)
Total comprehensive income for the period		-	-	-	92,832	(6,000)	(6,000)	86,832
Dividend paid	18	-	-	-	(48,510)	-	-	(48,510)
Balance as at 30 June 2025		105,000	257,971	10,500	215,305	(101,520)	(101,520)	487,256

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND INTERNATIONAL
Miss Grand International Public Company Limited
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Mr Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Note	Separate financial statements						
				Retained earnings		Other components of shareholders' equity		
						Other comprehensive income		
		Issued and paid up share capital	Share premium	Appropriated - statutory reserve	Unappropriated	Fair value reserve of financial assets at FVOCI	Total other components of shareholders' equity	Total
Balance as at 1 January 2024		105,000	257,971	10,500	81,456	-	-	454,927
Profit for the period		-	-	-	80,127	-	-	80,127
Other comprehensive income for the period		-	-	-	-	(89,040)	(89,040)	(89,040)
Total comprehensive income for the period		-	-	-	80,127	(89,040)	(89,040)	(8,913)
Dividend paid		-	-	-	(31,500)	-	-	(31,500)
Balance as at 30 June 2024		105,000	257,971	10,500	130,083	(89,040)	(89,040)	414,514
Balance as at 1 January 2025		105,000	257,971	10,500	171,307	(95,520)	(95,520)	449,258
Profit for the period		-	-	-	94,067	-	-	94,067
Other comprehensive income for the period		-	-	-	-	(6,000)	(6,000)	(6,000)
Total comprehensive income for the period		-	-	-	94,067	(6,000)	(6,000)	88,067
Dividend paid	18	-	-	-	(48,510)	-	-	(48,510)
Balance as at 30 June 2025		105,000	257,971	10,500	216,864	(101,520)	(101,520)	488,815

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND INTERNATIONAL
Miss Grand International Public Company Limited
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Cash flow statement

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flows from operating activities				
Profit before tax	115,817	100,887	117,052	103,253
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	14,063	2,542	14,063	2,542
Share of loss from investment in joint venture	995	2,366	-	-
Non-current provisions for employee benefits	351	473	351	473
Expected credit losses (reversal)	4,193	98	4,193	98
Reversal reduction of cost of inventories to				
net realisable value	62	(101)	62	(101)
Gain on fair value measurement of				
other current financial assets	-	(974)	-	(974)
Finance income	(45)	(950)	(45)	(950)
Finance expense	-	10	-	10
Profit from operating activities before changes in				
operating assets and liabilities	135,436	104,351	135,676	104,351
Operating assets (increase) decrease:				
Trade and other current receivables	(10,331)	(15,592)	(10,331)	(15,592)
Inventories	(195)	(20)	(195)	(20)
Advance payment for goods	(4,239)	(1,878)	(4,239)	(1,878)
Prepaid expenses	(141,411)	(19,975)	(141,411)	(19,975)
Other current assets	25	329	32	329
Prepaid expenses over 1 year	(157,609)	-	(157,609)	-
Operating liabilities increase (decrease)				
Trade and other current payables	(19,889)	(5,591)	(19,988)	(5,591)
Deferred revenue	33,488	15,072	33,488	15,072
Other current liabilities	(11)	1,957	(14)	1,957
Cash from operating activities	(164,736)	78,653	(164,591)	78,653
Cash received from interest income	45	1,008	45	1,008
Cash paid for interest expenses	-	(10)	-	(10)
Cash paid for corporate income tax	(13,814)	(17,521)	(13,814)	(17,521)
Net cash from (used in) operating activities	(178,505)	62,130	(178,360)	62,130

MISS GRAND INTERNATIONAL

Miss Grand International Public Company Limited
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

The accompanying condensed notes to interim financial information are an integral part of the financial information.

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Cash flow statement (continued)

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
Cash flows from investing activities				
Decrease (increase) in other current financial assets	93,653	(202,254)	93,653	(202,254)
Cash paid for acquisitions of equipment	(1,211)	(21,920)	(1,211)	(21,920)
Cash paid for acquisitions of intangible assets	(7,579)	(4,501)	(7,579)	(4,501)
Cash paid for investment in joint venture	-	(10,000)	-	(10,000)
Cash paid for investment in subsidiary	-	-	(250)	-
Decrease (increase) in other non-current assets	445	104	445	104
Decrease in other non-current financial assets	-	(135,000)	-	(135,000)
Net cash used in investing activities	85,308	(373,571)	85,058	(373,571)
Cash flows from financing activities				
Cash received from short-term loans from related parties	185,000	-	185,000	-
Cash paid for short-term loans from related parties	(45,000)	-	(45,000)	-
Cash paid for lease liabilities	-	(397)	-	(397)
Dividend paid	(48,510)	(73,500)	(48,510)	(73,500)
Net cash from (used in) financing activities	91,490	(73,897)	91,490	(73,897)
Net increase (decrease) in cash and cash equivalents	(1,707)	(385,338)	(1,812)	(385,338)
Cash and cash equivalents at beginning of period	14,215	397,648	14,215	397,648
Cash and cash equivalents at end of period	12,508	12,310	12,403	12,310

The accompanying condensed notes to interim financial information are an integral part of the financial information.

MISS GRAND
INTERNATIONAL
Miss Grand International Public Company Limited

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)