

MISS GRAND INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY
AUDITOR'S REPORT AND INTERIM FINANCIAL INFORMATION
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2025
(UNAUDITED/REVIEWED ONLY)



Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Miss Grand International Public Company Limited and its subsidiary

I have reviewed the interim consolidated financial information of Miss Grand International Public Company Limited and its subsidiaries and the interim separate financial information of Miss Grand International Public Company Limited. These comprise the consolidated and separate statements of financial position as at 30 June 2025, the consolidated and separate statements of comprehensive income for the three-month and six-month period then ended, changes in shareholders' equity, and cash flows for the six-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and interim financial information in accordance with the Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim consolidated and interim financial information based on my review.

Scope of Review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting.

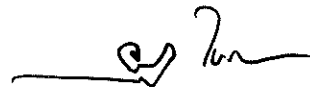
Emphasis of matter

I draw attention to Note 20 to the financial statements, which describes that the Company is currently engaged in multiple lawsuits concerning claims of breach of agreement, wrongful acts and defamation. My conclusion is not modified in respect of these matters.

Other Matter

The consolidated statement of financial position of Miss Grand International Public Company Limited and its subsidiaries and the separate statement of financial position of Miss Grand International Public Company Limited as at 31 December 2024, presented for comparative purposes, were the same information as statement of financial position that were audited by another auditor, whose report dated on 10 February 2025, expressed an unqualified opinion. The consolidated and separate statements of comprehensive income, changes in share holders' equity and cash flows for the six-month period ended 30 June 2024 of Miss Grand International Public Company Limited and its subsidiary and of Miss Grand International Public Company Limited, presented for comparative purposes, were the same information as statements of comprehensive income, changes in share holders' equity and cash flows that were reviewed by another, whose report dated on 7 August 2024, stated that nothing had come to the auditor's attention that caused the auditor to believe that the accompanying interim consolidated and separate financial information was not prepared, in all material respects, in accordance with the Thai Accounting Standard 34, "Interim Financial Reporting".

D I A International Audit Co., Ltd.



(Mr. Joompoth Priratanakorn)

C.P.A. (Thailand)

Registration No. 7645

7 August 2025