

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position

As at 31 March 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		31 March 2026	31 December 2025	31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents	3	42,680	47,060	22,582	17,525
Trade and other current receivables	4	96,334	81,217	95,640	80,580
Inventories		36,480	23,038	34,418	23,038
Advance payment for goods		38,879	20,979	38,879	20,979
Prepaid expenses	5	95,516	91,326	95,516	91,326
Other current financial assets	6	110,237	87,838	110,237	87,838
Other current assets		826	548	723	327
Total current assets		420,952	352,006	397,995	321,613
Non-current assets					
Other non-current financial assets	6	14,428	8,247	13,177	6,996
Investment in subsidiary	7	-	-	27,500	27,500
Investment in joint venture	8	11,082	10,658	11,055	11,055
Non-current portion of pageant license	5	119,621	119,406	119,621	119,406
Property, plant and equipment	9	320,122	208,178	308,572	205,436
Right-of-use assets	10.1	160,467	3,895	156,725	-
Intangible assets	11	29,050	30,105	28,775	29,641
Deferred tax assets		38,092	38,384	37,979	38,384
Other non-current assets		941	1,161	940	1,161
Total non-current assets		693,803	420,034	704,344	439,579
Total assets		1,114,755	772,040	1,102,339	761,192

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



(Mr.Ratchaphol Chantaratim)




(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		31 March 2026	31 December 2025	31 March 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	12	187,448	22,504	186,476	22,149
Short-term loans from related parties	2	125,000	125,000	125,000	125,000
Income tax payable		15,908	13,240	15,823	13,240
Current portion of deferred revenue	13	52,061	45,725	50,861	45,725
Current portion of lease liabilities	10.2	6,679	-	6,220	-
Other current liabilities		4,145	6,057	4,053	5,986
Total current liabilities		391,241	212,526	388,433	212,100
Non-current liabilities					
Lease liabilities	10.2	155,784	4,030	152,214	-
Deferred revenue - net portion due within one year	13	7,237	7,237	7,237	7,237
Non-current provisions for employee benefits		4,795	4,307	4,560	4,307
Other non-current provisions		50	-	-	-
Total non-current liabilities		167,866	15,574	164,011	11,544
Total liabilities		559,107	228,100	552,444	223,644

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(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

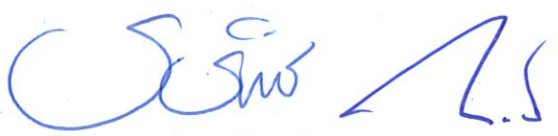
Statement of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)				
Shareholders' equity				
Share capital		14		
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	283,097	265,490	284,361	266,494
Other components of shareholders' equity	(107,937)	(102,417)	(107,937)	(102,417)
Total equity attributable to shareholders of the parent	548,631	536,544	549,895	537,548
Non-controlling interests	7,017	7,396	-	-
Total shareholders' equity	555,648	543,940	549,895	537,548
Total liabilities and shareholders' equity	1,114,755	772,040	1,102,339	761,192

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



Directors



(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of comprehensive income

For the three-month period ended 31 March 2026

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

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit or loss					
Revenues					
Revenues from sales of goods	18	81,014	120,084	81,014	120,084
Revenue from rendering of services		92,307	193,205	92,063	193,205
Other income		832	1,533	1,257	1,533
Total revenues		174,153	314,822	174,334	314,822
Expenses					
Cost of sales		41,330	61,449	41,330	61,449
Cost of services		68,830	80,244	68,300	80,244
Distribution expenses		23,624	42,172	23,981	42,172
Administrative expenses		15,505	16,350	14,844	16,294
Total expenses		149,289	200,215	148,455	200,159
Operating profit		24,864	114,607	25,879	114,663
Share of profit (loss) from investment in joint venture	8	424	(751)	-	-
Finance income		10	17	10	17
Finance cost		(1,693)	-	(1,693)	-
Profit before income tax expenses		23,605	113,873	24,196	114,680
Income tax expenses	16	(6,377)	(22,646)	(6,329)	(22,646)
Profit for the period		17,228	91,227	17,867	92,034
Other comprehensive income(loss):					
Other comprehensive income not be reclassified					
Loss on changes in value of equity investments designated at fair value through other comprehensive income - net of income tax					
		(5,520)	(6,240)	(5,520)	(6,240)
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax					
		(5,520)	(6,240)	(5,520)	(6,240)
Other comprehensive income (loss) for the period		(5,520)	(6,240)	(5,520)	(6,240)
Total comprehensive income (loss) for the period		11,708	84,987	12,347	85,794

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 (continued)

For the three-month period ended 31 March 2026

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

Note	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Profit (loss) for the period attributable to				
Equity holders of the Company	17,607	91,227	17,867	92,034
Non-controlling interests	(379)	-	-	-
	<u>17,228</u>	<u>91,227</u>	<u>17,867</u>	<u>92,034</u>
Total comprehensive income (loss) attributable to				
Equity holders of the Company	12,087	84,987	12,347	85,794
Non-controlling interests	(379)	-	-	-
	<u>11,708</u>	<u>84,987</u>	<u>12,347</u>	<u>85,794</u>
Basic earnings per share	17			
Basic earnings per share (Baht)	<u>0.08</u>	<u>0.43</u>	<u>0.09</u>	<u>0.44</u>
Diluted earnings per share (Baht)	<u>0.08</u>	<u>0.42</u>	<u>0.09</u>	<u>0.42</u>

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 changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

Note	Consolidated financial statements									
	Other components of shareholders' equity									
	Other comprehensive income									
	Issued and paid up share capital	Share premium	Appropriated - statutory reserve	Retained earnings - Unappropriated	Fair value reserve of financial assets at FVOCI	Total other components of shareholders' equity	Total	Non-controlling interests	Total	
Balance as at 1 January 2025	105,000	257,971	10,500	170,983	(95,520)	(95,520)	448,934	-	448,934	
Profit for the period	-	-	-	91,227	-	-	91,227	-	91,227	
Other comprehensive income for the period	-	-	-	-	(6,240)	(6,240)	(6,240)	-	(6,240)	
Total comprehensive income for the period	-	-	-	91,227	(6,240)	(6,240)	84,987	-	84,987	
Balance as at 31 March 2025	105,000	257,971	10,500	262,210	(101,760)	(101,760)	533,921	-	533,921	
Balance as at 1 January 2026	105,000	257,971	10,500	265,490	(102,417)	(102,417)	536,544	7,396	543,940	
Profit for the period	-	-	-	17,607	-	-	17,607	(379)	17,228	
Other comprehensive income for the period	-	-	-	-	(5,520)	(5,520)	(5,520)	-	(5,520)	
Total comprehensive income for the period	-	-	-	17,607	(5,520)	(5,520)	12,087	7,017	555,648	
Balance as at 31 March 2026	105,000	257,971	10,500	283,097	(107,937)	(107,937)	548,631	7,017	555,648	

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



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(Mr. Ratchaphol Chantaratim)

(Signature)

(Mr. Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Statement of changes in shareholders' equity (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Separate financial statements									
	Other components of shareholders' equity					Total other components of shareholders' equity				
	Note	Issued and paid up share capital	Share premium	Retained earnings		Unappropriated	Fair value reserve of financial assets at FVOCI	Total other components of shareholders' equity	Total	Total
Appropriated - statutory reserve				Unappropriated						
Balance as at 1 January 2025		105,000	257,971	10,500	171,307	(95,520)	(95,520)	449,258		
Profit for the period		-	-	-	92,034	-	-	92,034		
Other comprehensive income for the period		-	-	-	-	(6,240)	(6,240)	(6,240)		
Total comprehensive income for the period		-	-	-	92,034	(6,240)	(6,240)	85,794		
Balance as at 31 March 2025		105,000	257,971	10,500	263,341	(101,760)	(101,760)	535,052		
Balance as at 1 January 2026		105,000	257,971	10,500	266,494	(102,417)	(102,417)	537,548		
Profit for the period		-	-	-	17,867	-	-	17,867		
Other comprehensive income for the period		-	-	-	-	(5,520)	(5,520)	(5,520)		
Total comprehensive income for the period		-	-	-	17,867	(5,520)	(5,520)	12,347		
Balance as at 31 March 2026		105,000	257,971	10,500	284,361	(107,937)	(107,937)	549,895		

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



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(Mr.Ratchaphol Chantararim)

(Mr.Saksit Boonwanich)

(Unaudited but reviewed)

Miss Grand International Public Company Limited and its subsidiary

Cash flow statement

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	23,605	113,873	24,196	114,680
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	8,003	10,889	7,725	10,889
Share of loss (profit) from investment in joint venture	(424)	751	-	-
Expected credit losses (reversal)	(5,628)	(1,120)	(5,628)	(1,120)
(Reversal) reduction of cost of inventories to net realisable value	(92)	27	(92)	27
Gain on fair value measurement of other current financial assets	432	-	432	-
Non-current provisions for employee benefits	488	175	253	175
Finance income	(10)	(17)	(10)	(17)
Finance expense	1,693	-	1,693	-
Profit from operating activities before changes in operating assets and liabilities	28,067	124,578	28,569	124,634
Operating assets (increase) decrease:				
Trade and other current receivables	(9,490)	(65,189)	(9,432)	(65,189)
Inventories	(13,350)	(432)	(11,287)	(432)
Advance payment for goods	(17,900)	(3,039)	(17,900)	(3,039)
Prepaid expenses	(4,190)	(105,749)	(4,190)	(105,749)
Other current assets	(280)	(791)	(396)	(791)
Non-current portion of pageant license	(216)	(156,908)	(216)	(156,908)
Operating liabilities increase (decrease)				
Trade and other current payables	44,944	19,174	44,327	19,120
Deferred revenue	6,336	7,610	5,136	7,610
Other current liabilities	(1,911)	1,815	(1,931)	1,815
Cash from operating activities	32,010	(178,931)	32,680	(178,929)
Cash received from interest income	10	17	10	17
Cash paid for corporate income tax	(3,417)	(10,014)	(3,342)	(10,014)
Net cash from (used in) operating activities	28,603	(188,928)	29,348	(188,926)

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 three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from investing activities				
Decrease (increase) in other current financial assets	(22,831)	99,439	(22,831)	99,439
Cash paid for acquisitions of equipment	(9,407)	(332)	(526)	(332)
Cash paid for acquisitions of intangible assets	(94)	(3,693)	(283)	(3,693)
Cash paid for investment in subsidiary	-	-	-	(250)
Decrease (increase) in other non-current assets	222	(206)	222	(206)
Decrease in other non-current financial assets	1,335	7,800	1,335	7,800
Net cash used in investing activities	(30,775)	103,008	(22,083)	102,758
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	(2,208)	-	(2,208)	-
Net cash from (used in) financing activities	(2,208)	140,000	(2,208)	140,000
Net increase (decrease) in cash and cash equivalents	(4,380)	54,080	5,057	53,832
Cash and cash equivalents at beginning of year	47,060	14,215	17,525	14,215
Cash and cash equivalents at end of year (Note 3)	42,680	68,295	22,582	68,047

Supplemental cash flows information

Non-cash transactions in investing activities

Increase in accounts payable for equipment purchases	(106,964)	-	(106,964)	-
Insurance in accounts payable for building	(13,036)	-	(13,036)	-
The right-of-use assets increased (decreased) as a result of remeasurement				
New lease agreements and lease modifications	(156,571)	-	(156,571)	-

Non-cash transactions in financing activities

The lease liabilities increased (decreased) as a result of remeasurement				
New lease agreements and lease modifications	158,433	-	158,433	-

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(Mr.Ratchaphol Chantaratim)



(Mr.Saksit Boonwanich)