Miss Grand International Public Company Limited and its subsidiary

Statement of financial position

As at 30 June 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents	3	37,031	47,060	18,258	17,525
Trade and other current receivables	4	75,468	81,217	74,503	80,580
Inventories		24,914	23,038	22,721	23,038
Advance payment for goods		30,405	20,979	30,405	20,979
Prepaid expenses	5	91,118	91,326	90,941	91,326
Other current financial assets	6	17,900	87,838	17,900	87,838
Other current assets		714	548	710	327
Total current assets		277,550	352,006	255,438	321,613
Non-current assets					
Other non-current financial assets	6	1,392	8,247	141	6,996
Investment in subsidiary	7	-	-	27,500	27,500
Investment in joint venture	8	11,216	10,658	11,055	11,055
Non-current portion of pageant license	5	117,391	119,406	117,391	119,406
Property, plant and equipment	9	309,838	208,178	298,107	205,436
Right-of-use assets	10.1	156,928	3,895	153,391	-
Intangible assets	11	41,971	30,105	41,971	29,641
Deferred tax assets		36,685	38,384	36,639	38,384
Other non-current assets		722	1,161	722	1,161
Total non-current assets		676,143	420,034	686,917	439,579
Total assets		953,693	772,040	942,355	761,192

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.Ratchapho. Chantaratim)

(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	*12*	32,018	22,504	30,999	22,149
Short-term loans from related parties	*2*	125,000	125,000	125,000	125,000
Income tax payable		241	13,240	-	13,240
Current portion of deferred revenue	*13*	50,344	45,725	49,521	45,725
Current portion of lease liabilities and purchase agreement	*10.2*	79,584	-	78,923	-
Other current liabilities		3,212	6,057	3,118	5,986
Total current liabilities		290,399	212,526	287,561	212,100
Non-current liabilities					
Lease liabilities and purchase agreement	10.2	160,858	4,030	157,490	-
Deferred revenue - net portion due within one year	*13*	5,955	7,237	5,955	7,237
Non-current provisions for employee benefits		5,054	4,307	4,815	4,307
Other non-current provisions		50	-	-	-
Total non-current liabilities		171,917	15,574	168,260	11,544
Total liabilities		462,316	228,100	455,821	223,644

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

MISS GRAND
INTERNATIONAL
Miss Grand International Public Company Limite
บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาช

(Mr.Ratchaphol Chantaratim)

(Mr.Saksit Boonwanich)

Miss Grand International Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)					
Shareholders' equity					
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		219,356	265,490	221,000	266,494
Other components of shareholders' equity		(107,937)	(102,417)	(107,937)	(102,417)
Total equity attributable to shareholders of the parent		484,890	536,544	486,534	537,548
Non-controlling interests		6,487	7,396	-	-
Total shareholders' equity		491,377	543,940	486,534	537,548
Total liabilities and shareholders' equity		953,693	772,040	942,355	761,192

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 six-month period ended 30 June 2026

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

	Note	Consolidated financial statements 2026	Consolidated financial statements 2025	Separate financial statements 2026	Separate financial statements 2025
Profit or loss					
Revenues					
Revenues from sales of goods	17	113,321	167,456	113,302	167,456
Revenue from rendering of services		183,452	247,204	181,879	247,204
Other income		2,688	4,790	3,568	4,789
Total revenues		299,461	419,450	298,749	419,449
Expenses					
Cost of sales		68,924	85,570	68,918	85,570
Cost of services		133,531	118,452	133,782	118,452
Distribution expenses		40,045	57,278	39,765	57,278
Administrative expenses		39,060	41,383	36,658	41,142
Total expenses		281,560	302,683	279,123	302,442
Operating profit		17,901	116,767	19,626	117,007
Share of profit (loss) from investment in joint venture	8	558	(995)	-	-
Finance income		23	45	23	45
Finance cost		(8,125)	-	(8,125)	-
Profit before income tax expenses		10,357	115,817	11,524	117,052
Income tax expenses	15	(4,900)	(22,985)	(4,518)	(22,985)
Profit for the period		5,457	92,832	7,006	94,067
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)	(6,000)	(5,520)	(6,000)
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax		(5,520)	(6,000)	(5,520)	(6,000)
Other comprehensive income (loss) for the period		(5,520)	(6,000)	(5,520)	(6,000)
Total comprehensive income (loss) for the period		(63)	86,832	1,486	88,067

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 comprehensive income (continued)

For the six-month period ended 30 June 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		6,366	92,832	7,006	94,067
Non-controlling interests		(909)	-	-	-
		5,457	92,832	7,006	94,067
Total comprehensive income (loss) attributable to					
Equity holders of the Company		846	86,832	1,486	88,067
Non-controlling interests		(909)	-	-	-
		(63)	86,832	1,486	88,067
Basic earnings per shar	*16*				
Basic earnings per share (Baht)		0.03	0.44	0.03	0.45
Diluted earnings per share (Baht)		0.03	0.43	0.03	0.44

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 comprehensive income

For the three-month period ended 30 June 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	*17*	32,307	47,372	32,288	47,372
Revenue from rendering of services		91,145	53,998	89,816	53,998
Other income		1,856	3,257	2,311	3,256
Total revenues		125,308	104,627	124,415	104,626
Expenses					
Cost of sales		27,594	24,121	27,588	24,121
Cost of services		64,701	38,208	65,482	38,208
Distribution expenses		16,421	15,107	15,784	15,107
Administrative expenses		23,555	25,033	21,814	24,849
Total expenses		132,271	102,469	130,668	102,285
Operating profit (loss)		(6,963)	2,158	(6,253)	2,341
Share of profit (loss) from investment in joint venture		134	(244)	-	-
Finance income		13	28	13	28
Finance cost		(6,432)	-	(6,432)	-
Profit (loss) before income tax expenses		(13,248)	1,942	(12,672)	2,369
Income tax expenses	*15*	1,477	(338)	1,811	(338)
Profit (loss) for the period		(11,771)	1,604	(10,861)	2,031
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		-	240	-	240
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax		-	240	-	240
Other comprehensive income (loss) for the period		-	240	-	240
Total comprehensive income (loss) for the period		(11,771)	1,844	(10,861)	2,271

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 comprehensive income (continued)

For the three-month period ended 30 June 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		(11,241)	1,604	(10,861)	2,031
Non-controlling interests		(530)	-	-	-
		(11,771)	1,604	(10,861)	2,031
Total comprehensive income (loss) attributable to					
Equity holders of the Company		(11,241)	1,844	(10,861)	2,271
Non-controlling interests		(530)	-	-	-
		(11,771)	1,844	(10,861)	2,271
Basic earnings (loss) per shar	*16*				
Basic earnings (loss) per share (Baht)		(0.05)	0.01	(0.05)	0.01
Diluted earnings (loss) per share (Baht)		(0.05)	0.01	(0.05)	0.01

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 Boonwarich)

(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 2026

(Unit: Thousand Baht)

	Note	Consolidated 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	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		-	-	-	92,832	-	-	92,832	-	92,832
Other comprehensive income for the period		-	-	-	-	(6,000)	(6,000)	(6,000)	-	(6,000)
Total comprehensive income for the period		-	-	-	92,832	(6,000)	(6,000)	86,832	-	86,832
Dividend paid		-	-	-	(48,510)	-	-	(48,510)	-	(48,510)
Balance as at 30 June 2025		105,000	257,971	10,500	215,305	(101,520)	(101,520)	487,256	-	487,256
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		-	-	-	6,366	-	-	6,366	(909)	5,457
Other comprehensive income for the period		-	-	-	-	(5,520)	(5,520)	(5,520)	-	(5,520)
Total comprehensive income for the period		-	-	-	6,366	(5,520)	(5,520)	846	(909)	(63)
Dividend paid	18	-	-	-	(52,500)	-	-	(52,500)	-	(52,500)
Balance as at 30 June 2026		105,000	257,971	10,500	219,356	(107,937)	(107,937)	484,890	6,487	491,377

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 (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

		Separate financial statements						
						Other components of shareholders' equity		
						Other comprehensive income		
		Issued and		Retained earnings		Fair value reserve	Total other	
		paid up	Share	Appropriated -		of financial assets	components of	
	Note	share capital	premium	statutory reserve	Unappropriated	at FVOCI	shareholders' equity	Total
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		-	-	-	(48,510)	-	-	(48,510)
Balance as at 30 June 2025		105,000	257,971	10,500	216,864	(101,520)	(101,520)	488,815
Balance as at 1 January 2026		105,000	257,971	10,500	266,494	(102,417)	(102,417)	537,548
Profit for the period		-	-	-	7,006	-	-	7,006
Other comprehensive income for the period		-	-	-	-	(5,520)	(5,520)	(5,520)
Total comprehensive income for the period		-	-	-	7,006	(5,520)	(5,520)	1,486
Dividend paid	18	-	-	-	(52,500)	-	-	(52,500)
Balance as at 30 June 2026		105,000	257,971	10,500	221,000	(107,937)	(107,937)	486,534

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 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	10,357	115,817	11,524	117,052
Adjustments to reconcile profit before tax to net cash				
provided by (paid from) operating activities:				
Depreciation and amortisation	18,029	14,063	17,152	14,063
Share of loss (profit) from investment in joint venture	(558)	995	-	-
Expected credit losses (reversal)	(6,714)	4,193	(6,714)	4,193
(Reversal) reduction of cost of inventories to				
net realisable value	405	62	405	62
Gain on fair value measurement of				
other current financial assets	463	-	463	-
Non-current provisions for employee benefits	748	351	509	351
Finance income	(48)	(45)	(23)	(45)
Finance expense	8,125	-	8,125	-
Profit from operating activities before changes in				
operating assets and liabilities	30,807	135,436	31,441	135,676
Operating assets (increase) decrease:				
Trade and other current receivables	12,463	(10,331)	12,791	(10,331)
Inventories	(2,281)	(195)	(88)	(195)
Advance payment for goods	(9,426)	(4,239)	(9,426)	(4,239)
Prepaid expenses	208	(141,411)	385	(141,411)
Other current assets	(166)	25	(383)	32
Non-current portion of pageant license	2,015	(157,609)	2,015	(157,609)
Operating liabilities increase (decrease)				
Trade and other current payables	9,514	(19,889)	8,850	(19,988)
Deferred revenue	3,337	33,488	2,514	33,488
Other current liabilities	(2,845)	(11)	(2,868)	(14)
Cash from operating activities	43,626	(164,736)	45,231	(164,591)
Cash received from interest income	48	45	23	45
Cash paid for interest expenses	(1,550)	-	(1,550)	-
Cash paid for corporate income tax	(16,200)	(13,814)	(16,013)	(13,814)
Net cash from (used in) operating activities	25,924	(178,505)	27,691	(178,360)

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

Cash flow statement (continued)

For the six-month period ended 30 June 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	69,475	93,653	69,475	93,653
Cash paid for acquisitions of equipment	(10,012)	(1,211)	(554)	(1,211)
Cash paid for acquisitions of intangible assets	(14,169)	(7,579)	(14,633)	(7,579)
Cash paid for investment in subsidiary	-	-	-	(250)
Decrease (increase) in other non-current assets	438	445	439	445
Decrease in other non-current financial assets	1,335	-	1,335	-
Net cash used in investing activities	47,067	85,308	56,062	85,058
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 and purchase agreement	(30,520)	-	(30,520)	-
Dividend paid	(52,500)	(48,510)	(52,500)	(48,510)
Net cash from (used in) financing activities	(83,020)	91,490	(83,020)	91,490
Net increase (decrease) in cash and cash equivalents	(10,029)	(1,707)	733	(1,812)
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)	37,031	12,508	18,258	12,403
Supplemental cash flows information				
Non-cash transactions in investing activities				
The right-of-use assets increased (decreased) as a result of remeasurement				
New lease agreements and lease modifications	(158,999)	-	(158,949)	-
Non-cash transactions in financing activities				
The lease liabilities and purchase agreement increased (decreased)				
as a result of remeasurement				
New lease agreements and lease modifications	347,098	-	316,578	-

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

(Mr.Ratchaphol Chantaratim)

MISS GRAND INTERNATIONAL

Miss Grand International Public Company Limited

บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)

(Mr.Saksit Boonwanich)