Ex.P.Professional Co., Ltd.
782/07 Passorn 62, Soi Pattanakarn 38,
Suanluang.Suanluang, Bangkok
Tel. 02-125 2750
Tax I.D.0105558172095

INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS OF OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

Opinion

I have audited the financial statements of Owndays Tech & Media (Thailand) Co., Ltd. (the Company), which comprise the statement of financial position as at 31 March 2026, and the statement of income and statement of changes in shareholders' equity for the year the ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 March 2026, and its financial performance for the year then ended in accordance with Thai Financial Reporting Standards for Non-Publicly Accountable Entities.

Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards for Non-Publicly Accountable Entities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MISS DUANGJAN TANTIPOLPUN
Certified Public Accountant (Thailand) No. 5300

Ex.P.Professional Co., Ltd.
10 June 2026

1 General information

Owndays Tech & Media (Thailand) Co., Ltd. was incorporated on 10 August 2016.

The Company's registration number 0105559124361.

The address of its registered office is located at 8 WeWork T-One Building, Room number 26-119,26-120, 26th Floor, Soi Sukhumvit 40, Phra Khanong, Khlong Toei, Bangkok.

The Company engages in developing computer software, enterprise software and digital content.

2 Basis for preparation

Financial statements for the year have been prepared in accordance with Financial Reporting Standards for Non-Publicly Accountable Entities (Update 2022). The financial reporting standard is determined by Federation of Accounting Professions and received approval from the Board of Directors of the Accounting Profession according to the Announcement of FAP. No.48/2022 dated November 14, 2022.

The financial statements are presented in accordance to the announcement of Department of Business Development dated October 27, 2023 issued under Accounting ACT BE 2543.

The financial statements have been prepared under the historical cost convention.

An English version of the financial statements has been prepared from the statutory financial statements that are in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language statutory financial statements shall prevail.

3. Significant accounting policies

The principle accounting policies adopted in the preparation of the financial statements are set out below:

3.1 Use of estimates

The preparation of financial statements in conformity with Thai generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses in the reported periods. Actual results may differ from those estimates.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, deposits held at call with banks but not include deposit with bank which held to maturities, others short-term highly liquid investments held for working capital and short-term commitment payment purposes with original maturities of three months or less.

3.3 Accounts receivable and allowance for doubtful accounts

Accounts receivable are carried at original invoice amount less an estimate made for doubtful receivable (if any). Allowance for doubtful accounts is provided for the estimated losses that may be incurred in collection of receivables. The allowance is based on collection experience and the current status of receivables outstanding at the statement of financial position date.

Director ____________________________________

(MR.CHAKRIT CHAMNAN)

3 Significant accounting policies (Continued)

3.4 Equipment

Equipment are stated at historical cost less accumulated depreciation and accumulated allowance for decrease in value (if any).

Depreciation is calculated on the straight-line method to write off the cost of each asset to their residual values over the estimated useful life as follows.

Furniture and office equipment	5 years
Computer equipment	3 years

Gains and losses on disposal are determined by comparing proceeds with the carrying amount and are included in operating profit.

Expenditure incurred addition, renewal and betterment, which results in a substantial increase in an asset's current replacement value, is capitalised. Repair and maintenance costs are recognised as an expense when incurred.

3.5 Provisions

Provisions are recognized when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

3.6 Provision for employee benefit

The provision for employee benefit in respect of post-employment benefits that have to compensate according to labor law is recognized in the financial statements based on calculations using the projected unit credit method. Gains or losses from changes in estimate are recognized in the statement of income in the period during which the transactions were incurred.

3.7 Recognition of income and expenses

Service income is recognised as revenue when services are rendered. Other income and expenses are recognized on an accrual basis.

3.8 Foreign currencies translation

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transactions. Monetary assets and liabilities at the balance sheet date denominated in foreign currencies are translated into Thai Baht at the exchange rates ruling at that date. Gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement as incurred.

Director ____________________________________

(MR.CHAKRIT CHAMNAN)

4 Cash and cash equivalents

	2026 Baht	2025 Baht
Cash on hand	206,211.25	56,907.75
Cash at bank - saving account	34,072,210.23	34,230,491.30
Total	34,278,421.48	34,287,399.05

5 Trade and other current receivables

	Baht	Baht
Trade accounts receivable	2,961,546.00	2,635,945.00
Prepaid expenses	1,100.03	925.21
Other current receivables	22,997.26	66,003.84
Total	2,985,643.29	2,702,874.05

6 Equipment, net

	Furniture and Office equipment Baht	Computer equipment Baht	Total Baht
As at 1 April 2025			
Cost	853,346.11	2,644,296.46	3,497,642.57
Less Accumulated depreciation	(647,655.07)	(1,709,611.32)	(2,357,266.39)
Net book value	205,691.04	934,685.14	1,140,376.18
For the year ended 31 March 2026			
Opening net book amount	205,691.04	934,685.14	1,140,376.18
Add Purchase of assets	5,961.68	147,574.76	153,536.44
Less Sale of assets, net	(3,345.01)	(3.00)	(3,348.01)
Less Depreciation	(98,785.63)	(559,098.44)	(657,884.07)
Net book value	109,522.08	523,158.46	632,680.54
As at 31 March 2026			
Cost	746,078.00	2,562,831.03	3,308,909.03
Less Accumulated depreciation	(636,555.92)	(2,039,672.57)	(2,676,228.49)
Net book value	109,522.08	523,158.46	632,680.54

Director ________________________________

(MR.CHAKRIT CHAMNAN)

7 Other current payables

	2026 Baht	2025 Baht
Accrued expenses	580,886.62	530,115.03
Other current payables	6,255.00	2,340.00
Total	587,141.62	532,455.03

8 Services and administrative expenses

The significant services and administrative expenses by nature are as follows:

	2026 Baht	2025 Baht
Staff expenses	1,798,742.05	1,158,100.50
Office rental and service expenses	1,105,913.10	994,620.00
Insurance expenses	503,387.15	236,873.00
Internet and communication expenses	24,258.77	20,794.87
Professional fees	655,750.00	649,350.00
Recruitment fees	192,000.00	-
Other expenses	275,520.03	345,806.15
Total	4,555,571.10	3,405,544.52

9 Long-term operating lease agreements

The Company has commitment to be paid in the future for long-term operating lease as follows:

	2026 Baht	2025 Baht
Due within 1 year	3,167,100.00	4,555,400.00
Total	3,167,100.00	4,555,400.00

10 Approval of the Financial Statements

These financial statements have been approved for issuing by an authorized director of the Company on 10 June 2026.

Director ______________________________

(MR.CHAKRIT CHAMNAN)

OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

FINANCIAL STATEMENTS

31 MARCH 2026

OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

Statement of Financial Position

As at 31 March 2026

	Notes	2026 Baht	2025 Baht
ASSETS			
Current assets			
Cash and cash equivalents	4	34,278,421.48	34,287,399.05
Trade and other current receivables	5	2,985,643.29	2,702,874.05
Other current assets		72,322.68	16,402.84
Total current assets		37,336,387.45	37,006,675.94
Non-current assets			
Equipment, net	6	632,680.54	1,140,376.18
Other non-current assets		782,000.00	518,400.00
Total non-current assets		1,414,680.54	1,658,776.18
Total assets		38,751,067.99	38,665,452.12

This financial statements are approved at the General Shareholders' meeting of ……..... date on …................

Director ______________________________________

(MR.CHAKRIT CHAMNAN)

The notes to the financial statements are an integral part of these financial statements.

	Note	2026 Baht	2025 Baht
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current liabilities			
Other current payables	7	587,141.62	532,455.03
Corporate income tax payable		-	423,612.71
Other current liabilities		494,464.77	405,920.95
Total current liabilities		1,081,606.39	1,361,988.69
Non-current liabilities			
Employee benefit obligation		713,045.37	488,157.88
Total non-current liability		713,045.37	488,157.88
Total liabilities		1,794,651.76	1,850,146.57
Shareholders' equity			
Share capital			
Registered share capital			
20,000 ordinary shares of Baht 100 each		2,000,000.00	2,000,000.00
Paid-up share capital			
20,000 ordinary shares of Baht 100 each		2,000,000.00	2,000,000.00
Retained earning			
Unappropriated		34,956,416.23	34,815,305.55
Total shareholders' equity		36,956,416.23	36,815,305.55
Total liabilities and shareholders' equity		38,751,067.99	38,665,452.12

Director ______________________________________

(MR.CHAKRIT CHAMNAN)

The notes to the financial statements are an integral part of these financial statements.

OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

Statement of Income

For the year ended 31 March 2026

	Note	2026 Baht	2025 Baht
Revenues			
Services income		31,145,100.00	27,816,050.00
Other income		119,794.70	90,235.75
Total revenues		31,264,894.70	27,906,285.75
Expenses			
Cost of services		26,471,389.62	19,965,098.21
Services and administrative expenses	8	4,555,571.10	3,405,544.52
Other expenses		914.99	2,939.84
Total expenses		31,027,875.71	23,373,582.57
Profit before income tax expense		237,018.99	4,532,703.18
Income tax expense		(95,908.31)	(865,420.35)
Net profit for the year		141,110.68	3,667,282.83

Director ______________________________________

(MR.CHAKRIT CHAMNAN)

The notes to the financial statements are an integral part of these financial statements.

OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

Statement of Changes in Shareholders' Equity

For the year ended 31 March 2026

	Paid up share capital Baht	Retained earning Baht	Total Baht
Opening balance 1 April 2025	2,000,000.00	34,815,305.55	36,815,305.55
Net profit for the year	-	141,110.68	141,110.68
Closing balance as at 31 March 2026	2,000,000.00	34,956,416.23	36,956,416.23
Opening balance 1 April 2024	2,000,000.00	31,148,022.72	33,148,022.72
Net profit for the year	-	3,667,282.83	3,667,282.83
Closing balance as at 31 March 2025	2,000,000.00	34,815,305.55	36,815,305.55

Director ______________________________________

(MR.CHAKRIT CHAMNAN)

The notes to the financial statements are an integral part of these financial statements.

OWNDAYS TECH & MEDIA (THAILAND) CO., LTD.

Statement of cash flow

For the year ended 31 March 2026

	2026 Baht	2025 Baht
Cash flows from operating activities		
Net profit for the year	141,110.68	3,667,282.83
Adjustments to reconcile profit to cash receipts (payments)		
Depreciation expenses	657,884.07	697,352.24
Written off fixed assets	-	505,306.65
Employee benefit obligation	224,887.49	210,013.03
(Gain) Loss on sale of assets	(16,036.10)	(27,657.73)
Interest income	(61,283.75)	(62,578.02)
Income tax expense	95,908.31	865,420.35
Net profit (loss) from operation before changes in operating assets and liabilities	1,042,470.70	5,855,139.35
Operating assets (increase) decrease		
Trade and other current receivables	(282,675.82)	811,058.67
Other current assets	(55,919.84)	(11,506.20)
Other non-current assets	(263,600.00)	961,472.00
Operating liabilities Increase (decrease)		
Other current payables	54,686.59	129,462.73
Other current liabilities	88,543.82	(73,717.42)
Cash received from operating activities	583,505.45	7,671,909.13
Payment corporate income tax	(519,521.02)	(996,557.97)
Net cash provided by operating activities	63,984.43	6,675,351.16
Cash flows from investing activities		
Cash payment for purchase of fixed assets	(153,536.44)	(803,553.17)
Cash receive from sale of fixed assets	19,384.11	177,262.79
Interest received	61,190.33	57,714.18
Net cash used in investing activities	(72,962.00)	(568,576.20)
Net increase (decrease) in cash and cash equivalents	(8,977.57)	6,106,774.96
Cash and cash equivalents at 1 April	34,287,399.05	28,180,624.09
Cash and cash equivalents at 31 March	34,278,421.48	34,287,399.05

Director ____________________________________

(MR.CHAKRIT CHAMNAN)

The notes to the financial statements are an integral part of these financial statements.