

Amarin Corporations Public Company Limited and its Subsidiaries

Statement of financial position

Assets	Note	Consolidated		Separate	
		financial statements		financial statements	
		31 March	31 December	31 March	31 December
		2026	2025	2026	2025
		(Unaudited)		(Unaudited)	
		(in thousand Baht)			
<i>Current assets</i>					
Cash and cash equivalents		273,943	583,579	27,232	58,868
Trade accounts receivable	2, 3	343,712	386,041	312,126	314,094
Other current receivables	2	118,087	80,042	67,508	32,712
Inventories		583,438	570,933	325,976	315,720
Current portion of investments in debt securities	4	750,350	488,054	30,050	30,132
Other current assets		24,292	21,990	7,789	7,733
Total current assets		2,093,822	2,130,639	770,681	759,259
<i>Non-current assets</i>					
Investments in associate		46,112	45,577	27,600	27,600
Investments in subsidiaries		-	-	4,237,280	4,237,280
Long-term investment in related party		1,000	1,000	1,000	1,000
Investments in debt securities	4	456,214	461,036	3,030	3,036
Investment properties		-	-	21,018	21,654
Property, plant and equipment		1,406,545	1,416,544	660,486	664,188
Right-of-use assets		126,395	112,343	7,099	7,699
Land held for future development		199,687	199,687	182,411	182,411
Digital television license		429,449	464,459	-	-
Goodwill		189,779	189,779	-	-
Book copyright		233,684	229,866	233,416	229,536
Intangible assets other than goodwill		371,845	378,285	5,992	6,173
Deferred tax assets		20,378	18,317	36,089	35,101
Deposits		51,193	52,269	1,053	1,053
Other non-current assets		149,505	145,093	30,525	30,505
Total non-current assets		3,681,786	3,714,255	5,446,999	5,447,236
Total assets		5,775,608	5,844,894	6,217,680	6,206,495

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries

Statement of financial position

Liabilities and equity	Note	Consolidated		Separate	
		financial statements		financial statements	
		31 March	31 December	31 March	31 December
		2026	2025	2026	2025
		(Unaudited)		(Unaudited)	
(in thousand Baht)					
Current liabilities					
Trade accounts payable	2	306,934	343,304	83,867	89,536
Other current payables	2	176,190	229,277	110,979	117,291
Accrued expenses	2	257,985	241,703	165,779	149,838
Current portion of lease liabilities	2	70,918	65,667	4,978	5,271
Corporate income tax payable		579	579	-	-
Other current liabilities		30,904	36,383	8,025	10,750
Total current liabilities		843,510	916,913	373,628	372,686
Non-current liabilities					
Lease liabilities	2	58,072	49,377	2,641	2,896
Deferred tax liabilities		40,398	40,437	-	-
Non-current provisions for employee benefits		275,247	262,143	95,523	91,288
Non-current provisions for cost of dismantling		7,696	8,097	-	-
Other non-current liabilities		6,623	6,723	776	776
Total non-current liabilities		388,036	366,777	98,940	94,960
Total liabilities		1,231,546	1,283,690	472,568	467,646
Equity					
Share capital:					
Authorised share capital					
(998,281,590 ordinary shares, par value					
at Baht 1 per share)		998,282	998,282	998,282	998,282
Issued and paid-up share capital					
(998,281,590 ordinary shares, par value					
at Baht 1 per share)		998,282	998,282	998,282	998,282
Share premium on ordinary shares		2,786,808	2,786,808	2,786,808	2,786,808
Retained earnings					
Appropriated					
Legal reserve		77,000	77,000	77,000	77,000
Unappropriated		572,787	586,773	1,883,022	1,876,759
Equity attributable to owners of the parent		4,434,877	4,448,863	5,745,112	5,738,849
Non-controlling interests		109,185	112,341	-	-
Total equity		4,544,062	4,561,204	5,745,112	5,738,849
Total liabilities and equity		5,775,608	5,844,894	6,217,680	6,206,495

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of comprehensive income (Unaudited)

	<i>Note</i>	Consolidated financial statements		Separate financial statements	
		Three-month period ended		Three-month period ended	
		31 March		31 March	
		2026	2025	2026	2025
		<i>(in thousand Baht)</i>			
<i>Income</i>	2				
Revenue from sale of goods and rendering of services	5	860,000	891,119	186,248	298,311
Other income		41,640	39,500	24,788	10,532
Total income		901,640	930,619	211,036	308,843
<i>Expenses</i>	2				
Costs of sale of goods and rendering of services		680,201	732,547	144,521	226,834
Selling expenses		115,212	121,511	3,281	4,336
Administrative expenses		121,819	124,230	55,594	55,201
Total expenses		917,232	978,288	203,396	286,371
Profit (loss) from operating activities		(15,592)	(47,669)	7,640	22,472
Finance costs		(1,040)	(1,403)	(81)	(111)
Share of profit of associate accounted for using equity method		535	93	-	-
Profit (loss) before income tax expense		(16,097)	(48,979)	7,559	22,361
Tax (expense) income	6	(1,045)	6,984	(1,296)	(4,645)
Profit (loss) for the period		(17,142)	(41,995)	6,263	17,716
Total comprehensive income (expense) for the period		(17,142)	(41,995)	6,263	17,716

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of comprehensive income (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Three-month period ended		Three-month period ended	
	31 March		31 March	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
Profit (loss) attributable to:				
Owners of parent	(13,986)	(39,192)	6,263	17,716
Non-controlling interests	<u>(3,156)</u>	<u>(2,803)</u>	<u>-</u>	<u>-</u>
	<u>(17,142)</u>	<u>(41,995)</u>	<u>6,263</u>	<u>17,716</u>
Total comprehensive income (expense) attributable to:				
Owners of parent	(13,986)	(39,192)	6,263	17,716
Non-controlling interests	<u>(3,156)</u>	<u>(2,803)</u>	<u>-</u>	<u>-</u>
	<u>(17,142)</u>	<u>(41,995)</u>	<u>6,263</u>	<u>17,716</u>
Basic earnings (loss) per share <i>(in Baht)</i>	<u>(0.01)</u>	<u>(0.04)</u>	<u>0.01</u>	<u>0.02</u>

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of changes in equity (Unaudited)

	Consolidated financial statements						
	Issued and paid-up share capital	Share premium	Retained earnings		Equity attributable to owners of the parent	Non-controlling interests	Total equity
			Legal reserve	Unappropriated (in thousand Baht)			
Three-month period ended 31 March 2025							
Balance at 1 January 2025	998,282	2,786,808	76,780	759,008	4,620,878	109,961	4,730,839
Comprehensive income for the period							
Loss	-	-	-	(39,192)	(39,192)	(2,803)	(41,995)
Total comprehensive income (expense) for the period	-	-	-	(39,192)	(39,192)	(2,803)	(41,995)
Balance at 31 March 2025	998,282	2,786,808	76,780	719,816	4,581,686	107,158	4,688,844

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of changes in equity (Unaudited)

	Consolidated financial statements						
	Issued and paid-up share capital	Share premium	Retained earnings		Equity attributable to owners of the parent	Non-controlling interests	Total equity
			Legal reserve	Unappropriated (in thousand Baht)			
Three-month period ended 31 March 2026							
Balance at 1 January 2026	998,282	2,786,808	77,000	586,773	4,448,863	112,341	4,561,204
Comprehensive income for the period							
Loss	-	-	-	(13,986)	(13,986)	(3,156)	(17,142)
Total comprehensive income (expense) for the period	-	-	-	(13,986)	(13,986)	(3,156)	(17,142)
Balance at 31 March 2026	998,282	2,786,808	77,000	572,787	4,434,877	109,185	4,544,062

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of changes in equity (Unaudited)

	Separate financial statements				Total equity
	Issued and paid-up share capital	Share premium	Retained earnings		
			Legal reserve	Unappropriated	
			(in thousand Baht)		
Three-month period ended 31 March 2025					
Balance at 1 January 2025	998,282	2,786,808	76,780	1,935,778	5,797,648
Comprehensive income for the period					
Profit	-	-	-	17,716	17,716
Total comprehensive income for the period	-	-	-	17,716	17,716
Balance at 31 March 2025	998,282	2,786,808	76,780	1,953,494	5,815,364

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of changes in equity (Unaudited)

	Separate financial statements				
			Retained earnings		
	Issued and paid-up share capital	Share premium	Legal reserve <i>(in thousand Baht)</i>	Unappropriated	Total equity
Three-month period ended 31 March 2026					
Balance at 1 January 2026	998,282	2,786,808	77,000	1,876,759	5,738,849
Comprehensive income for the period					
Profit	-	-	-	6,263	6,263
Total comprehensive income for the period	-	-	-	6,263	6,263
Balance at 31 March 2026	998,282	2,786,808	77,000	1,883,022	5,745,112

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of cash flows (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Three-month period ended		Three-month period ended	
	31 March		31 March	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from operating activities</i>				
Profit (loss) for the period	(17,142)	(41,995)	6,263	17,716
<i>Adjustments to reconcile profit (loss) to cash receipts (payments)</i>				
Tax expense (income)	1,045	(6,984)	1,296	4,645
Finance costs	1,040	1,403	81	111
Depreciation	57,034	59,682	18,182	17,425
Amortisation of digital television licence	35,010	35,010	-	-
Amortisation of book copyright	18,125	28,638	18,063	28,576
Amortisation of other intangible assets	8,204	8,262	271	472
Amortisation of premium on investments in debt securities	1,621	286	88	6
(Reversal of) expected credit loss	(127)	(64)	-	91
Unrealised gain on derivatives	(548)	-	(548)	-
Share of profit of associate accounted for using equity method, net of tax	(535)	(93)	-	-
(Reversal of) allowance for returned magazines and books	(408)	27	-	-
(Reversal of) loss on inventories devaluation	(130)	369	(29)	(349)
Non-current provisions for employee benefits	13,104	12,301	4,235	4,859
Non-current provisions for cost of dismantling	9	2	-	-
(Gain) loss on disposal of equipment	55	(7)	(1)	22
Interest income	(6,623)	(7,327)	(188)	(23)
	109,734	89,510	47,713	73,551
<i>Changes in operating assets and liabilities</i>				
Trade accounts receivable	42,864	63,738	1,968	(5,840)
Other current receivables	(32,050)	(20,180)	(33,997)	(19,495)
Inventories	(12,375)	(24,228)	(10,227)	(13,467)
Other current assets	(2,302)	(1,577)	(56)	(672)
Deposits	1,076	(641)	-	-
Other non-current assets	(7,557)	(8,386)	(2,303)	(3,046)
Trade accounts payable	(36,370)	(36,111)	(5,669)	10,978
Other current payables	(42,696)	19,708	4,345	429
Accrued expenses	16,282	12,655	15,941	20,069
Other current liabilities	(5,479)	(15,058)	(2,725)	(6,842)
Other non-current liabilities	(100)	(17)	-	(2)
Non-current provisions for cost of dismantling paid	(410)	(91)	-	-
Net cash from operating activities	30,617	79,322	14,990	55,663

The accompanying notes form an integral part of the interim financial statements.

Amarin Corporations Public Company Limited and its Subsidiaries
Statement of cash flows (Unaudited)

	Consolidated financial statements		Separate financial statements	
	Three-month period ended		Three-month period ended	
	31 March		31 March	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from investing activities</i>				
Acquisition of investment in subsidiary	-	-	-	(37,500)
Acquisition of debt securities	(362,695)	(198,507)	-	-
Proceeds from redemption of debt securities	103,600	120,000	-	-
Acquisition of property plant and equipment	(37,545)	(10,917)	(23,903)	(6,033)
Acquisition of book copyright	(21,943)	(22,810)	(21,943)	(22,810)
Proceeds from sale of equipment	71	888	1	833
Acquisition of other intangible assets	(1,068)	(2,480)	(90)	(113)
Interest received	1,175	5,727	(64)	23
Net cash used in investing activities	(318,405)	(108,099)	(45,999)	(65,600)
<i>Cash flows from financing activities</i>				
Payment of lease liabilities	(20,808)	(22,546)	(546)	(646)
Interest paid	(1,040)	(1,403)	(81)	(111)
Net cash used in financing activities	(21,848)	(23,949)	(627)	(757)
Net decrease in cash and cash equivalents	(309,636)	(52,726)	(31,636)	(10,694)
Cash and cash equivalents at at 1 January	583,579	576,567	58,868	167,789
Cash and cash equivalents at 31 March	273,943	523,841	27,232	157,095
<i>Non-cash transactions</i>				
Payables for purchase of equipment	10,339	1,355	8,285	580
Payables for purchase of other intangible assets	-	104	-	-
Acquisition of assets by lease	34,754	15,143	-	3,554

The accompanying notes form an integral part of the interim financial statements.