

**Amarin Corporations Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month period ended 31 March 2026 (Unaudited)**

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These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language. These English language financial statements have been prepared from the Thai language statutory financial statements and were approved and authorised for issue by the Board of Directors on 13 May 2026.

**1 Basis of preparation of the interim financial statements**

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”) in accordance with Thai Accounting Standard (TAS) No. 34 *Interim Financial Reporting*, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and Exchange Commission. The interim financial statements focus on new activities, events and circumstances to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Company and its subsidiaries for the year ended 31 December 2025.

In preparing these interim financial statements, judgements and estimates are made by management in applying the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods of computation and the key sources of estimation uncertainty were the same as those that described in the financial statements for the year ended 31 December 2025.

**2 Related parties**

<i>Three-month period ended 31 March</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<b>Subsidiaries</b>				
Revenue from sale of goods and rendering of services	-	-	83,343	99,601
Rental income	-	-	4,496	3,488
Other income	-	-	18,963	6,575
Purchase of goods and rendering of services	-	-	5,135	3,193
Cost of rental of advertising time	-	-	-	1,000
Other expenses	-	-	2,752	4,934
<b>Associate</b>				
Revenue from sale of goods and rendering of services	6,458	5,562	6,458	5,553
Other income	50	37	-	-
Purchase of goods and rendering of services	19,855	24,937	-	-
<b>Key management personnel</b>				
Key management personnel compensation				
Short-term employee benefits	15,505	14,470	5,724	5,552
Post-employment benefits	936	912	502	444
Other long-term benefits	16	10	9	9
<b>Total key management personnel compensation</b>	<b>16,457</b>	<b>15,392</b>	<b>6,235</b>	<b>6,005</b>

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<i>Three-month period ended 31 March</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<b>Other related parties</b>				
Revenue from sale of goods and rendering of services	21,083	20,617	6,016	5,747
Other income	225	200	-	-
Purchase of goods and rendering of services	6,245	3,893	2,470	2,873
Other expenses	3,517	5,058	1,399	1,949
Lease-related expense	1,723	1,760	-	-
<i>As at</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
	<i>(in thousand Baht)</i>			
<b>Trade accounts receivable</b>				
Subsidiaries	-	-	259,484	250,877
Associate	9,164	7,975	9,110	7,975
Other related parties	18,509	22,009	2,163	7,718
<b>Total</b>	<b>27,673</b>	<b>29,984</b>	<b>270,757</b>	<b>266,570</b>
<b>Other current receivables</b>				
Subsidiaries	-	-	37,790	12,145
Other related parties	4,684	2,639	2,126	1,572
<b>Total</b>	<b>4,684</b>	<b>2,639</b>	<b>39,916</b>	<b>13,717</b>
<b>Trade accounts payable</b>				
Subsidiaries	-	-	35,289	40,176
Associate	24,151	22,468	-	-
Other related parties	12,237	13,306	2,841	3,470
<b>Total</b>	<b>36,388</b>	<b>35,774</b>	<b>38,130</b>	<b>43,646</b>
<b>Other current payables</b>				
Subsidiaries	-	-	67,250	56,128
Other related parties	7,539	3,841	279	167
<b>Total</b>	<b>7,539</b>	<b>3,841</b>	<b>67,529</b>	<b>56,295</b>
<b>Accrued expenses</b>				
Subsidiary	-	-	4,061	-
Other related parties	26	-	-	-
<b>Total</b>	<b>26</b>	<b>-</b>	<b>4,061</b>	<b>-</b>
<b>Lease liabilities</b>				
Other related parties	<b>5,590</b>	<b>4,845</b>	<b>541</b>	<b>601</b>

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**3 Trade accounts receivable**

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
	<i>(in thousand Baht)</i>			
Within credit terms	301,021	336,423	160,157	186,349
Overdue:				
Less than 3 months	21,742	42,504	88,353	84,480
3 - 6 months	25,046	11,182	62,068	41,716
6 - 12 months	482	1,155	278	556
Over 12 months	8,089	7,980	4,007	3,730
<b>Total</b>	<b>356,380</b>	<b>399,244</b>	<b>314,863</b>	<b>316,831</b>
Less allowance for books returns	(286)	(335)	-	-
allowance for magazines returns	(166)	(525)	-	-
allowance for expected credit loss	(12,216)	(12,343)	(2,737)	(2,737)
<b>Net</b>	<b>343,712</b>	<b>386,041</b>	<b>312,126</b>	<b>314,094</b>

**4 Marketable financial assets**

	<b>Consolidated financial statements</b>					
	At 1 January	Purchase	Maturity	Premium adjustment	Transfer	At 31 March
	<i>(in thousand Baht)</i>					
<b>2026</b>						
<b>Current financial assets</b>						
Debentures measured at amortised cost	<b>488,054</b>	<b>336,967</b>	<b>(103,600)</b>	<b>(1,109)</b>	<b>30,038</b>	<b>750,350</b>
<b>Non-current financial assets</b>						
Debentures measured at amortised cost	458,000	25,728	-	(506)	(30,038)	453,184
Government bond measured at amortised cost	3,036	-	-	(6)	-	3,030
<b>Total</b>	<b>461,036</b>	<b>25,728</b>	<b>-</b>	<b>(512)</b>	<b>(30,038)</b>	<b>456,214</b>
<b>2025</b>						
<b>Current financial assets</b>						
Debentures measured at amortised cost	<b>543,130</b>	<b>94,098</b>	<b>(120,000)</b>	<b>(142)</b>	<b>-</b>	<b>517,086</b>
<b>Non-current financial assets</b>						
Debentures measured at amortised cost	305,851	104,409	-	(139)	-	410,121
Government bond measured at amortised cost	3,061	-	-	(5)	-	3,056
<b>Total</b>	<b>308,912</b>	<b>104,409</b>	<b>-</b>	<b>(144)</b>	<b>-</b>	<b>413,177</b>

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	At 1 January	Separate financial statements Premium adjustment (in thousand Baht)	At 31 March
<b>Marketable debt securities</b>			
<b>2026</b>			
<b>Current financial assets</b>			
Debentures measured at amortised cost	<u>30,132</u>	<u>(82)</u>	<u>30,050</u>
<b>Non-current financial assets</b>			
Government bond measured at amortised cost	<u>3,036</u>	<u>(6)</u>	<u>3,030</u>
<b>2025</b>			
<b>Current financial assets</b>			
Debentures measured at amortised cost	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Non-current financial assets</b>			
Government bond measured at amortised cost	<u>3,061</u>	<u>(6)</u>	<u>3,055</u>

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**5 Segment information and disaggregation of revenue**

Three-month period ended 31 March	Consolidated financial statements									
	Production of printing, distributions of books and educational activity		Organization exhibitions, production and advertising through printing and online media		Production and providing services through television media		Eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	(in thousand Baht)									
Information about reportable segments										
External revenues	535,562	583,736	147,203	142,613	177,235	164,770	-	-	860,000	891,119
Inter-segment revenue	87,135	107,557	12,436	8,913	27,752	25,428	(127,323)	(141,898)	-	-
Total revenue	622,697	691,293	159,639	151,526	204,987	190,198	(127,323)	(141,898)	860,000	891,119
Disaggregation of revenue										
Timing of revenue recognition										
At a point in time	621,872	690,365	150,737	140,524	160,256	140,256	(103,781)	(120,986)	829,084	850,159
Over time	825	928	8,902	11,002	44,731	49,942	(23,542)	(20,912)	30,916	40,960
Total revenue	622,697	691,293	159,639	151,526	204,987	190,198	(127,323)	(141,898)	860,000	891,119
Segment profit (loss) before income tax	(11,154)	(16,583)	8,735	(661)	(12,675)	(30,037)	(1,003)	(1,698)	(16,097)	(48,979)
Segment assets										
At 31 March / 31 December	2,164,108	2,089,359	447,248	511,305	2,553,066	2,565,875	(270,724)	(225,487)	4,893,698	4,941,052
Unallocated assets									881,910	903,842
Total assets									5,775,608	5,844,894
Segment liabilities										
At 31 March / 31 December	1,094,216	1,091,558	256,136	281,800	203,038	197,598	(426,044)	(381,368)	1,127,346	1,189,588
Unallocated liabilities									104,200	94,102
Total liabilities									1,231,546	1,283,690

The Group is managed and operates principally in Thailand. There are no material revenues derived from foreign countries.

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**6 Income tax expense**

Income tax expense is recognised based on management's best estimate of the weighted average annual income tax rate expected for the full financial year multiplied by the pre-tax income of the interim reporting period. The Group and the Company's effective tax rate in respect of continuing operations for the three-month period ended 31 March 2026 were 6.49% and 17.15%, respectively (2025: 14.26% and 20.77%, respectively). This change in effective tax rate was caused mainly by the differences between accounting and taxable income and expenses.

**7 Financial instruments**

*Carrying amounts and fair values*

The following table shows the carrying amounts and fair values of financial assets, including their levels in the fair value hierarchy, but does not include fair value information for financial assets and financial liabilities measured at amortised cost if the carrying amount is a reasonable approximation of fair value.

	<b>Consolidated financial statement and Separate financial statements</b>	
	<b>Carrying amount</b>	<b>Fair value</b>
	Financial instruments measured at FVTPL	Level 2
	<i>(in thousand Baht)</i>	
<b>At 31 March 2026</b>		
<b>Financial assets</b>		
Forward exchange contracts	<u>563</u>	<u>563</u>
<b>At 31 December 2025</b>		
<b>Financial assets</b>		
Forward exchange contracts	<u>15</u>	<u>15</u>

The following table presents valuation technique of financial instruments measured at fair value in statement of financial position.

<b>Type</b>	<b>Valuation technique</b>
Forward exchange contracts	Forward pricing: The fair value is determined using quoted forward exchange rates at the reporting date and present value calculations based on high credit quality yield covers in the respective currencies.

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**8 Commitments with non-related parties**

	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
<i>At 31 March 2026</i>	<i>(in thousand Baht)</i>	
<b><i>Capital commitments</i></b>		
Land improvements and building improvements	7,126	7,126
Equipment	2,741	2,741
<b>Total</b>	<b>9,867</b>	<b>9,867</b>
<b><i>Future minimum lease payments under non-cancellable operating lease</i></b>		
Within 1 year	1,902	-
1 - 5 years	307	-
<b>Total</b>	<b>2,209</b>	<b>-</b>
<b><i>Other commitments</i></b>		
Bank guarantees	<b>26,599</b>	<b>3,189</b>

**9 Events after the reporting period**

At the registration meeting of Amarin Academic Co., Ltd., a subsidiary, held on 17 April 2026, the subsidiary's shareholders approved the registration of share capital amounting to Baht 19.00 million (190,000 ordinary shares, par value at Baht 100 per share). The subsidiary called for the initial 25% of the authorised share capital amounting to Baht 4.75 million. The subsidiary registered the authorised share capital with the Ministry of Commerce on 30 April 2026.

At the Annual General Meeting of shareholders of Dek-D Interactive Co., Ltd., a subsidiary, held on 17 April 2026, the shareholders approved the appropriation of dividend from net profit of the year 2025 of Baht 300 per share, amounting to Baht 3.33 million. The dividend will be paid to the shareholders in May 2026.