

Amarin Corporations Public Company Limited and its Subsidiaries

Statement of financial position

Assets	Note	Consolidated		Separate	
		financial statements		financial statements	
		30 June	31 December	30 June	31 December
		2026	2025	2026	2025
		(Unaudited)		(Unaudited)	
(in thousand Baht)					
Current assets					
Cash and cash equivalents		529,307	583,579	16,858	58,868
Trade accounts receivable	2, 3	354,848	386,041	296,875	314,094
Other current receivables	2	105,541	80,042	81,381	32,712
Inventories		574,657	570,933	324,778	315,720
Current portion of investments in debt securities	4	393,872	488,054	3,025	30,132
Other current assets		27,490	21,990	6,345	7,733
Total current assets		1,985,715	2,130,639	729,262	759,259
Non-current assets					
Investments in associate		44,656	45,577	27,600	27,600
Investments in subsidiaries	5	-	-	4,242,030	4,237,280
Long-term investment in related party		1,000	1,000	1,000	1,000
Investments in debt securities	4	549,208	461,036	-	3,036
Investment properties		-	-	20,383	21,654
Property, plant and equipment		1,377,911	1,416,544	647,698	664,188
Right-of-use assets		116,199	112,343	6,499	7,699
Land held for future development		199,687	199,687	182,411	182,411
Digital television license		394,440	464,459	-	-
Goodwill		189,779	189,779	-	-
Book copyright		242,594	229,866	242,388	229,536
Intangible assets other than goodwill		366,307	378,285	5,732	6,173
Deferred tax assets		26,698	18,317	37,250	35,101
Deposits		49,026	52,269	1,103	1,053
Other non-current assets		155,344	145,093	31,833	30,505
Total non-current assets		3,712,849	3,714,255	5,445,927	5,447,236
Total assets		5,698,564	5,844,894	6,175,189	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	
		30 June	31 December	30 June	31 December
		2026	2025	2026	2025
		(Unaudited)		(Unaudited)	
(in thousand Baht)					
Current liabilities					
Trade accounts payable	2	286,755	343,304	52,869	89,536
Other current payables	2	189,472	229,277	103,214	117,291
Accrued expenses	2	230,608	241,703	155,843	149,838
Current portion of lease liabilities	2	63,421	65,667	4,690	5,271
Corporate income tax payable		76	579	-	-
Other current liabilities		25,615	36,383	7,251	10,750
Total current liabilities		795,947	916,913	323,867	372,686
Non-current liabilities					
Lease liabilities	2	55,953	49,377	2,385	2,896
Deferred tax liabilities		40,359	40,437	-	-
Non-current provisions for employee benefits		288,254	262,143	99,758	91,288
Non-current provisions for cost of dismantling		7,474	8,097	-	-
Other non-current liabilities		6,633	6,723	776	776
Total non-current liabilities		398,673	366,777	102,919	94,960
Total liabilities		1,194,620	1,283,690	426,786	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		536,413	586,773	1,886,313	1,876,759
Equity attributable to owners of the parent		4,398,503	4,448,863	5,748,403	5,738,849
Non-controlling interests		105,441	112,341	-	-
Total equity		4,503,944	4,561,204	5,748,403	5,738,849
Total liabilities and equity		5,698,564	5,844,894	6,175,189	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)

	Consolidated		Separate	
	financial statements		financial statements	
	Three-month period ended		Three-month period ended	
	30 June		30 June	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
Income				
Revenue from sale of goods and rendering of services	832,485	874,400	167,928	223,142
Gain on bargain purchase				
Other income	39,750	41,527	23,048	17,338
Total income	872,235	915,927	190,976	240,480
Expenses				
Costs of sale of goods and rendering of services	669,935	725,728	127,201	196,390
Selling expenses	117,380	121,785	4,084	6,768
Administrative expenses	126,650	120,080	56,132	55,537
Loss on previously held equity interest in associate prior to change of status to subsidiary		-		-
Total expenses	913,965	967,593	187,417	258,695
Profit (loss) from operating activities	(41,730)	(51,666)	3,559	(18,215)
Finance costs	(1,151)	(1,336)	(76)	(104)
Share of profit (loss) of associate accounted for using equity method	(1,456)	435	-	-
Profit (loss) before income tax expense	(44,337)	(52,567)	3,483	(18,319)
Tax (expense) income	5,852	7,590	(192)	5,015
Profit (loss) for the period	(38,485)	(44,977)	3,291	(13,304)
Total comprehensive income (expense) for the period	(38,485)	(44,977)	3,291	(13,304)
Profit (loss) attributable to:				
Owners of parent	(36,374)	(44,747)	3,291	(13,304)
Non-controlling interests	(2,111)	(230)	-	-
	(38,485)	(44,977)	3,291	(13,304)
Total comprehensive income (expense) attributable to:				
Owners of parent	(36,374)	(44,747)	3,291	(13,304)
Non-controlling interests	(2,111)	(230)	-	-
	(38,485)	(44,977)	3,291	(13,304)
Basic earnings (loss) per share (in Baht)	(0.036)	(0.045)	0.003	(0.013)

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)

	Note	Consolidated financial statements		Separate financial statements	
		Six-month period ended		Six-month period ended	
		30 June		30 June	
		2026	2025	2026	2025
		<i>(in thousand Baht)</i>			
Income	2				
Revenue from sale of goods and rendering of services	6	1,692,485	1,765,519	354,176	521,453
Other income		81,390	81,027	47,836	27,870
Total income		1,773,875	1,846,546	402,012	549,323
Expenses	2				
Costs of sale of goods and rendering of services		1,350,136	1,458,275	271,722	423,224
Selling expenses		232,592	243,296	7,365	11,104
Administrative expenses		248,469	244,310	111,726	110,738
Total expenses		1,831,197	1,945,881	390,813	545,066
Profit (loss) from operating activities		(57,322)	(99,335)	11,199	4,257
Finance costs		(2,191)	(2,739)	(157)	(215)
Share of profit (loss) of associate accounted for using equity method		(921)	528	-	-
Profit (loss) before income tax expense		(60,434)	(101,546)	11,042	4,042
Tax (expense) income	7	4,807	14,574	(1,488)	370
Profit (loss) for the period		(55,627)	(86,972)	9,554	4,412
Total comprehensive income (expense) for the period		(55,627)	(86,972)	9,554	4,412
Profit (loss) attributable to:					
Owners of parent		(50,360)	(83,939)	9,554	4,412
Non-controlling interests		(5,267)	(3,033)	-	-
		(55,627)	(86,972)	9,554	4,412
Total comprehensive income (expense) attributable to:					
Owners of parent		(50,360)	(83,939)	9,554	4,412
Non-controlling interests		(5,267)	(3,033)	-	-
		(55,627)	(86,972)	9,554	4,412
Basic earnings (loss) per share (in Baht)		(0.050)	(0.084)	0.010	0.004

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						
		Retained earnings				Equity		
	Note	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated (in thousand Baht)	attributable to owners of the parent	Non-controlling interests	Total equity
Six-month period ended 30 June 2025								
Balance at 1 January 2025		998,282	2,786,808	76,780	759,008	4,620,878	109,961	4,730,839
Transactions with owners, recorded directly in equity								
Distributions to owners of the parent								
Dividends to owners of the parent	8	-	-	-	(59,897)	(59,897)	-	(59,897)
Total distributions to owners of the parent		-	-	-	(59,897)	(59,897)	-	(59,897)
Total transactions with owners, recorded directly in equity		-	-	-	(59,897)	(59,897)	-	(59,897)
Comprehensive income for the period								
Loss		-	-	-	(83,939)	(83,939)	(3,033)	(86,972)
Total comprehensive income (expense) for the period		-	-	-	(83,939)	(83,939)	(3,033)	(86,972)
Balance at 30 June 2025		998,282	2,786,808	76,780	615,172	4,477,042	106,928	4,583,970

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						
		Retained earnings			Equity attributable to owners of the parent		Non-controlling interests	Total equity
	Note	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated (in thousand Baht)			
Six-month period ended 30 June 2026								
Balance at 1 January 2026		998,282	2,786,808	77,000	586,773	4,448,863	112,341	4,561,204
Transactions with owners, recorded directly in equity								
<i>Distributions to owners of the parent</i>								
Dividends of subsidiary to non-controlling interests	5	-	-	-	-	-	(1,633)	(1,633)
<i>Total distributions to owners of the parent</i>		-	-	-	-	-	(1,633)	(1,633)
Total transactions with owners, recorded directly in equity		-	-	-	-	-	(1,633)	(1,633)
Comprehensive income for the period								
Loss		-	-	-	(50,360)	(50,360)	(5,267)	(55,627)
Total comprehensive income (expense) for the period		-	-	-	(50,360)	(50,360)	(5,267)	(55,627)
Balance at 30 June 2026		998,282	2,786,808	77,000	536,413	4,398,503	105,441	4,503,944

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		
	Note	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Total equity
(in thousand Baht)						
Six-month period ended 30 June 2025						
Balance at 1 January 2025		998,282	2,786,808	76,780	1,935,778	5,797,648
Transactions with owners, recorded directly in equity						
Distributions to owners of the parent						
Dividends to owners of the parent	8	-	-	-	(59,897)	(59,897)
Total distributions to owners of the parent		-	-	-	(59,897)	(59,897)
Total transactions with owners, recorded directly in equity		-	-	-	(59,897)	(59,897)
Comprehensive income for the period						
Profit		-	-	-	4,412	4,412
Total comprehensive income for the period		-	-	-	4,412	4,412
Balance at 30 June 2025		998,282	2,786,808	76,780	1,880,293	5,742,163

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)		
Six-month period ended 30 June2026					
Balance at 1 January 2026	998,282	2,786,808	77,000	1,876,759	5,738,849
Comprehensive income for the period					
Profit	-	-	-	9,554	9,554
Total comprehensive income for the period	-	-	-	9,554	9,554
Balance at 30 June 2026	998,282	2,786,808	77,000	1,886,313	5,748,403

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

	Consolidated		Separate	
	financial statements		financial statements	
	Six-month period ended		Six-month period ended	
	30 June		30 June	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from operating activities</i>				
Profit (loss) for the period	(55,627)	(86,972)	9,554	4,412
<i>Adjustments to reconcile profit (loss) to cash receipts (payments)</i>				
Tax expense (income)	(4,807)	(14,574)	1,488	(370)
Finance costs	2,191	2,739	157	215
Depreciation	111,348	118,854	36,201	34,825
Amortisation of digital television licence	70,019	70,019	-	-
Amortisation of book copyright	30,753	50,032	30,629	49,907
Amortisation of other intangible assets	16,645	21,221	530	940
Amortisation of premium on investments in debt securities	3,442	706	143	45
(Reversal of) expected credit loss	(147)	317	-	571
Unrealised (gain) loss on derivatives	(397)	203	(397)	203
Share of (profit) loss of associate accounted for using equity method, net of tax	921	(528)	-	-
(Reversal of) allowance for returned magazines and books	(396)	85	-	-
(Reversal of) loss on inventories devaluation	299	(1,460)	(26)	(411)
Non-current provisions for employee benefits	26,850	24,690	8,534	9,715
Non-current provisions for cost of dismantling	18	5	-	-
(Gain) loss on disposal of equipment	(162)	90	(71)	(80)
Dividend income	-	-	-	(5,354)
Interest income	(13,576)	(14,957)	(346)	(960)
	187,374	170,470	86,396	93,658
<i>Changes in operating assets and liabilities</i>				
Trade accounts receivable	31,736	65,443	17,219	15,831
Other current receivables	(25,953)	(27,357)	(48,375)	(18,648)
Inventories	(4,023)	(21,394)	(9,032)	(15,536)
Other current assets	(5,500)	(3,559)	1,388	(1,427)
Deposits	3,243	(3,056)	(50)	-
Other non-current assets	(13,827)	(16,001)	(4,965)	(6,397)
Trade accounts payable	(56,549)	(52,594)	(36,667)	5,105
Other current payables	(22,593)	37,661	3,180	2,794
Accrued expenses	(11,095)	14,781	6,005	16,669
Other current liabilities	(10,768)	(13,059)	(3,499)	(7,418)
Other non-current liabilities	(90)	(68)	-	(2)
Non-current provisions for employee benefits paid	(739)	(80)	(64)	(80)
Non-current provisions for cost of dismantling paid	(641)	(301)	-	-
Net cash generated from operations	70,575	150,886	11,536	84,549
Taxes paid	(579)	(2,446)	-	-
Net cash from operating activities	69,996	148,440	11,536	84,549

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	
	Six-month period ended		Six-month period ended	
	30 June		30 June	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
<i>Cash flows from investing activities</i>				
Acquisition of investments in subsidiaries	-	-	(4,750)	(37,500)
Acquisition of debt securities	(535,032)	(448,840)	-	(30,333)
Proceeds from redemption of debt securities	537,600	337,000	30,000	-
Acquisition of property plant and equipment	(52,378)	(21,473)	(34,649)	(13,855)
Acquisition of book copyright	(43,481)	(42,538)	(43,481)	(42,538)
Proceeds from sale of equipment	709	1,135	221	977
Acquisition of other intangible assets	(3,537)	(4,676)	(89)	(501)
Dividends received	-	5,354	-	5,354
Interest received	14,427	15,238	449	892
Net cash used in investing activities	(81,692)	(158,800)	(52,299)	(117,504)
<i>Cash flows from financing activities</i>				
Payment of lease liabilities	(38,752)	(46,493)	(1,090)	(1,297)
Proceeds from terminated lease	-	-	-	-
Dividends paid to owners of the Company	-	(59,897)	-	(59,897)
Dividends paid to non-controlling interests	(1,633)	-	-	-
Interest paid	(2,191)	(2,739)	(157)	(215)
Net cash used in financing activities	(42,576)	(109,129)	(1,247)	(61,409)
Net decrease in cash and cash equivalents	(54,272)	(119,489)	(42,010)	(94,364)
Cash and cash equivalents at 1 January	583,579	576,567	58,868	167,789
Cash and cash equivalents at 30 June	529,307	457,078	16,858	73,425
<i>Non-cash transactions</i>				
Receivable from sale of equipment	-	-	-	-
Payables for purchase of equipment	3,518	2,629	1,685	1,198
Payables for purchase of other intangible assets	-	784	-	-
Acquisition of assets by lease	43,082	34,806	-	3,554

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