

Amarin Corporations Public Company Limited and its Subsidiaries
Notes to the condensed interim financial statements
For the three-month and six-month periods ended 30 June 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 14 August 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

	Consolidated financial statements		Separate financial statements	
<i>Six-month period ended 30 June</i>	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
Subsidiaries				
Revenue from sale of goods and rendering of services	-	-	159,925	185,188
Rental income	-	-	8,992	6,976
Other income	-	-	36,326	13,196
Purchase of goods and rendering of services	-	-	9,988	5,033
Cost of rental of advertising time	-	-	-	1,000
Other expenses	-	-	5,615	13,121
Associate				
Revenue from sale of goods and rendering of services	9,147	10,985	9,147	10,969
Dividend income	-	-	-	5,354
Other income	54	42	-	-
Purchase of goods and rendering of services	31,778	47,552	-	-
Key management personnel				
Key management personnel compensation				
Short-term employee benefits	33,220	28,942	11,447	11,104
Post-employment benefits	1,872	1,824	1,005	887
Other long-term benefits	32	19	19	19
Total key management personnel compensation	35,124	30,785	12,471	12,010

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<i>Six-month period ended 30 June</i>	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
	<i>(in thousand Baht)</i>			
Other related parties				
Revenue from sale of goods and rendering of services	42,674	39,940	7,244	9,213
Other income	1,458	218	-	-
Purchase of goods and rendering of services	16,032	13,655	5,356	8,613
Other expenses	5,616	9,664	2,658	4,263
Lease-related expense	3,449	3,495	-	-
<i>As at</i>	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
	<i>(in thousand Baht)</i>			
Trade accounts receivable				
Subsidiaries	-	-	238,433	250,877
Associate	5,039	7,975	5,038	7,975
Other related parties	22,441	22,009	1,070	7,718
Total	27,480	29,984	244,541	266,570
Other current receivables				
Subsidiaries	-	-	52,933	12,145
Other related parties	4,494	2,639	1,826	1,572
Total	4,494	2,639	54,759	13,717
Trade accounts payable				
Subsidiaries	-	-	14,120	40,176
Associate	14,785	22,468	-	-
Other related parties	14,365	13,306	3,266	3,470
Total	29,150	35,774	17,386	43,646
Other current payables				
Subsidiaries	-	-	70,738	56,128
Other related parties	8,702	3,841	181	167
Total	8,702	3,841	70,919	56,295
Accrued expenses				
Subsidiary	-	-	6,377	-
Lease liabilities				
Other related parties	4,730	4,845	479	601

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Significant agreements with related parties

Trademark license agreements

The Company has entered into trademark license agreements with a subsidiary, AME Imaginative Co., Ltd. The Company grants the right to use its trademark, logo and trade name for the purpose of organizing exhibitions, promotion and other activities including providing of printing media, audiovisual materials and all types of digital media, the printing screens on products for distributions or promotion and marketing, commercial collaboration and activities with business partners. These agreements were commencing from 1 January 2026 onwards. The subsidiary agreed to pay the license fee at the rates as specified in the agreements. Either Party may terminate these agreements thereto gives written notice to the other party not less than 30 days.

3 Trade accounts receivable

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
	<i>(in thousand Baht)</i>			
Within credit terms	276,918	336,423	165,921	186,349
Overdue:				
Less than 3 months	48,300	42,504	75,717	84,480
3 - 6 months	18,198	11,182	53,687	41,716
6 - 12 months	9,794	1,155	4	556
Over 12 months	14,298	7,980	4,283	3,730
Total	367,508	399,244	299,612	316,831
Less allowance for books returns	(298)	(335)	-	-
allowance for magazines returns	(166)	(525)	-	-
allowance for expected credit loss	(12,196)	(12,343)	(2,737)	(2,737)
Net	354,848	386,041	296,875	314,094

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4 Marketable financial assets

<i>Marketable debt securities</i>	Consolidated financial statements					At 30 June
	At 1 January	Purchase	Maturity (in thousand Baht)	Premium adjustment	Transfer	
2026						
<i>Current financial assets</i>						
Debentures measured at amortised cost	488,054	387,713	(537,600)	(2,581)	55,261	390,847
Government bond measured at amortised cost	-	-	-	-	3,025	3,025
Total	488,054	387,713	(537,600)	(2,581)	58,286	393,872
<i>Non-current financial assets</i>						
Debentures measured at amortised cost	458,000	147,319	-	(850)	(55,261)	549,208
Government bond measured at amortised cost	3,036	-	-	(11)	(3,025)	-
Total	461,036	147,319	-	(861)	(58,286)	549,208
2025						
<i>Current financial assets</i>						
Debentures measured at amortised cost	543,130	228,840	(337,000)	(488)	50,032	484,514
<i>Non-current financial assets</i>						
Debentures measured at amortised cost	305,851	220,000	-	(206)	(50,032)	475,613
Government bond measured at amortised cost	3,061	-	-	(12)	-	3,049
Total	308,912	220,000	-	(218)	(50,032)	478,662
<i>Marketable debt securities</i>	Separate financial statements					At 30 June
	At 1 January	Purchase	Maturity (in thousand Baht)	Premium adjustment	Transfer	
2026						
<i>Current financial assets</i>						
Debentures measured at amortised cost	30,132	-	(30,000)	(132)	-	-
Government bond measured at amortised cost	-	-	-	-	3,025	3,025
Total	30,132	-	(30,000)	(132)	3,025	3,025
<i>Non-current financial assets</i>						
Government bond measured at amortised cost	3,036	-	-	(11)	(3,025)	-
2025						
<i>Current financial assets</i>						
Debentures measured at amortised cost	1,000	30,333	-	(33)	-	31,300
<i>Non-current financial assets</i>						
Government bond measured at amortised cost	3,061	-	-	(12)	-	3,049

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5 Investments in subsidiaries

<i>Material movements</i>	Consolidated	Separate
<i>Six-month period ended 30 June 2026</i>	financial statements	financial statements
	<i>(in thousand Baht)</i>	
Investment in Amarin Academic Co., Ltd	-	4,750

At the registration meeting of Amarin Academic Co., Ltd., 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 registered the authorised share capital with the Ministry of Commerce on 30 April 2026. The Company paid for the initial 25% of the authorised share capital amounting to Baht 4.75 million, bringing the Group's ownership interest in such subsidiary to 99.99% of the issued and paid-up share capital.

At the Annual General Meeting of shareholders of Dek-D Interactive Co., Ltd., an indirect 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. Such dividend was paid to Amarin Book Center Co., Ltd., a direct subsidiary of the Group of Baht to 1.70 million and non-controlling interests of Baht 1.63 million in May 2026.

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6 Segment information and disaggregation of revenue

Six-month period ended 30 June	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	1,054,838	1,144,124	264,640	255,782	373,007	365,613	-	-	1,692,485	1,765,519
Inter-segment revenue	165,896	202,246	27,270	19,705	55,424	59,413	(248,590)	(281,364)	-	-
Total revenue	1,220,734	1,346,370	291,910	275,487	428,431	425,026	(248,590)	(281,364)	1,692,485	1,765,519
Disaggregation of revenue										
Timing of revenue recognition										
At a point in time	1,219,073	1,344,436	276,528	259,757	339,533	350,165	(202,274)	(236,945)	1,632,860	1,717,413
Over time	1,661	1,934	15,382	15,730	88,898	74,861	(46,316)	(44,419)	59,625	48,106
Total revenue	1,220,734	1,346,370	291,910	275,487	428,431	425,026	(248,590)	(281,364)	1,692,485	1,765,519
Segment loss before income tax	(22,284)	(32,523)	(10,841)	(29,839)	(25,307)	(29,607)	(2,002)	(9,577)	(60,434)	(101,546)
Segment assets										
At 30 June / 31 December	2,134,267	2,089,359	458,995	511,305	2,521,339	2,565,875	(245,645)	(225,487)	4,868,956	4,941,052
Unallocated assets									829,608	903,842
Total assets									5,698,564	5,844,894
Segment liabilities										
At 30 June / 31 December	1,058,738	1,091,558	274,417	281,800	186,436	197,598	(401,861)	(381,368)	1,117,730	1,189,588
Unallocated liabilities									76,890	94,102
Total liabilities									1,194,620	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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7 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 six-month period ended 30 June 2026 were 7.95% and 13.48%, respectively (2025: 14.35% and 9.15%, respectively). This change in effective tax rate was caused mainly by the differences between accounting and taxable income and expenses.

8 Dividends

	Approval date	Payment schedule	Dividend rate per share (in Baht)	Amount (in thousand Baht)
2025				
2024 Annual dividend	25 April 2025	May 2025	<u>0.06</u>	<u>59,897</u>

9 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.

	Consolidated financial statement and Separate financial statements	
	Carrying amount	Fair value
	Financial instruments measured at FVTPL	Level 2
	<i>(in thousand Baht)</i>	
At 30 June 2026		
Financial assets		
Forward exchange contracts	<u>412</u>	<u>412</u>
At 31 December 2025		
Financial assets		
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.

Type	Valuation technique
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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10 Commitments with non-related parties

<i>At 30 June 2026</i>	Consolidated financial statements (in thousand Baht)	Separate financial statements
<i>Capital commitments</i>		
Land improvements and building improvements	81	81
Equipment	644	644
Computer software	1,526	1,526
Total	2,251	2,251
<i>Future minimum lease payments under non-cancellable operating lease</i>		
Within 1 year	3,384	-
<i>Other commitments</i>		
Bank guarantees	25,184	2,176

11 Event after the reporting period

At the Board of Directors' meeting of the Company held on 14 August 2026, the Board of Directors approved the increase of the authorised share capital of AME Imaginative Co., Ltd., a subsidiary, of Baht 200 million from the authorised share capital of Baht 50 million to Baht 250 million by issuing new ordinary shares of 2 million ordinary shares at Baht 100 par value amounting to Baht 200 million.

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12 Thai Financial Reporting Standards (TFRS) not yet adopted

New and revised TFRS, which are relevant to the Group's operations and expected to have material impacts on the consolidated and separate financial statements when initially adopted, and will become effective for the financial statements in annual reporting periods beginning on or after 1 January of the following years and earlier application is permitted; however, the Group has not early adopted the new or amended accounting standards in preparing these interim financial statements.

TFRS	Topic	Effective
TFRS 18	Presentation and Disclosure in Financial Statements	2028
TAS 7	Statement of Cash Flows	2028

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will replace TAS 1 *Presentation of Financial Statements* and introduces the following key new requirements.

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly defined operating profit subtotal. Entities' net profit will not change.
- Management-defined performance measures (MPMs) are disclosed in a single note in the financial statements.
- Enhanced guidance is provided on how to group information in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

Management is currently considering the potential impact from these new and revised TFRS on the financial statements in the initial period adopted.