YGGDRAZIL GROUP PUBLIC COMPANY LIMITED AND SUBSIDARIES

INTERIM CONSOLIDATED

AND SEPARATE FINANCIAL INFORMATION

JUNE 30, 2026

A&A OFFICE
COMPANYLIMITED

บริษัท สำนักงาน เอ แอนด์ เอ จำกัด
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Auditor's report on the review of interim financial information

To the Shareholders and Board of Directors of Yggdrazil Group Public Company Limited

I have reviewed the consolidated financial statements of Yggdrazil Group Public Company Limited and its subsidiaries, which comprise the consolidated statements of financial position as at June 30, 2026, the related consolidated statement of comprehensive income for the three-month and six-month periods then ended, and the consolidated statement of changes in shareholders' equity and the consolidated statement of cash flows for the six-month period then ended, as well as the condensed notes to the interim financial information. I have also reviewed the accompanying separate financial statements of Yggdrazil Group Public Company Limited for the same period. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No.34 "Interim Financial Reporting". My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No.34: Interim Financial Reporting.

Emphasis of Matter

I draw attention to Note 2 to the financial statements regarding the going concern assumption, which describes the Group's liquidity situation. The Group's shareholders' equity is less than 50% of its paid-up capital, and its current liabilities exceed its current assets by Baht 14.38 million (Separate: Baht 24.60 million). The Group has operation plan and is in the process of implementing to address its liquidity issues. Therefore, the ability of the Group to continue as a going concern depends on the successful execution of those plans and various other factors. My conclusion is not modified in respect of this matter.

Other Matter

The consolidated and separate statements of financial position for the year ended December 31, 2025, of Yggdrazil Group Public Company Limited and its subsidiaries presented for comparative purposes, were audited by another auditor, whose report dated on February 27, 2026, expressed an unqualified opinion. The consolidated and separate statements of comprehensive income for the three-month and six-month period ended June 30, 2025, The consolidated and separate statement of changes in share holders' equity and the consolidated and separate statement of cash flows for the six-month period ended of Yggdrazil Group Public Company Limited and its subsidiaries, presented for comparative purposes, were reviewed by another, stated that nothing had come to the auditor's attention that caused the auditor to believe that the accompanying interim consolidated and separate financial information was not prepared, in all material respects, in accordance with the Thai Accounting Standard 34, "Interim Financial Reporting", whose report dated on August 8, 2025.

A&A OFFICE COMPANY LIMITED

(Dr.Preecha Suan)

Certified Public Accountant Registration No. 6718

Bangkok

August 11, 2026

YGGDRAZIL GROUP PUBLIC COMPANY LIMITED AND SUBSIDARIES

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2026

Unit : Baht

		Consolidated Financial Statements		Separate Financial Statements	
	Notes	June 30, 2026 (Unaudited) (Reviewed)	December 31, 2025 (Audited)	June 30, 2026 (Unaudited) (Reviewed)	December 31, 2025 (Audited)
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents		6,214,973	13,860,123	3,232,095	10,893,189
Trade and other current receivables	4	9,829,963	16,032,913	8,901,385	9,221,542
Current contract assets	5	97,663	312,333	7,257,664	7,472,333
Short-term loans to related companies	6	-	-	5,653,483	5,503,227
Inventory	7	1,400,288	328,213	-	-
Other current financial assets	8	733,218	730,004	733,218	730,004
Other current assets		1,664,852	1,724,528	1,633,311	463,681
Total current assets		19,940,957	32,988,114	27,411,156	34,283,976
NON-CURRENT ASSETS					
Other non-current financial assets	8	27,386,103	25,538,617	27,386,103	25,519,348
Investments in subsidiaries	9	-	-	4,999,800	5,033,372
Investments in joint venture	10	-	-	-	5,803,427
Leasehold improvement and equipment		17,980,939	23,988,574	17,856,684	23,841,295
Right-of-use assets		1,777,173	2,489,841	1,777,173	2,489,841
Intangible assets		10,261,728	13,352,675	10,261,728	11,445,128
Other non-current assets		769,240	1,019,840	769,240	1,019,840
Total non-current assets		58,175,183	66,389,547	63,050,728	75,152,251
Total assets		78,116,140	99,377,661	90,461,884	109,436,227

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2026

		Unit : Baht			
		Consolidated Financial Statements		Separate Financial Statements	
	Notes	June 30, 2026 (Unaudited) (Reviewed)	December 31, 2025 (Audited)	June 30, 2026 (Unaudited) (Reviewed)	December 31, 2025 (Audited)
LIABILITIES					
CURRENT LIABILITIES					
Bank overdrafts from financial institutions		359,606	-	359,606	-
Trade and other current payables	11	23,152,142	28,240,423	41,438,445	44,217,147
Current contract liabilities	5	477,324	477,324	477,324	477,324
Current portion of lease liabilities		1,503,757	1,447,395	1,503,757	1,447,395
Short-term borrowing from related person and companies	12	6,480,000	7,200,000	7,110,510	7,812,658
Accrued corporate income tax		1,224,583	1,224,583	-	-
Other current liabilities		1,125,524	1,427,305	1,125,524	1,151,505
Total current liabilities		34,322,936	40,017,030	52,015,166	55,106,029
NON-CURRENT LIABILITIES					
Lease liabilities		394,290	1,160,507	394,290	1,160,507
Non-current provisions for employee benefits		2,946,144	2,946,144	2,946,144	2,946,144
Total non-current liabilities		3,340,434	4,106,651	3,340,434	4,106,651
Total liabilities		37,663,370	44,123,681	55,355,600	59,212,680
SHAREHOLDERS' EQUITY					
Share capital	15				
Authorized share capital					
993,996,719 common stocks of Baht 0.50 par value		496,998,360	496,998,360	496,998,360	496,998,360
Issued and paid-up share captital					
601,997,187 common stocks of Baht 0.50 par value		300,998,594	300,998,594	300,998,594	300,998,594
Share premium on ordinary shares		236,245,639	236,245,639	236,245,639	236,245,639
Retained earnings (deficit)					
Appropriated - legal reserve		16,800,000	16,800,000	16,800,000	16,800,000
Unappropriated		(516,607,875)	(503,229,507)	(518,937,949)	(503,820,686)
Other components of shareholders' equity		3,016,412	4,439,254	-	-
Total equity attributable to owners of the parent		40,452,770	55,253,980	35,106,284	50,223,547
Non-controlling interests		-	-	-	-
Total shareholders' equity		40,452,770	55,253,980	35,106,284	50,223,547
Total liabilities and shareholders' equity		78,116,140	99,377,661	90,461,884	109,436,227

STATEMENTS OF COMPREHENSIVE INCOME (REVIEWED)

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2026

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	2026	2025	2026	2025
Revenue from sales and services	1,676,890	7,377,814	565,177	2,055,111
Cost of sales of goods and services	(5,208,045)	(10,239,688)	(4,036,172)	(6,671,508)
Gross loss	(3,531,155)	(2,861,874)	(3,470,995)	(4,616,397)
Other income	1,568,156	278,733	1,517,248	508,895
Distribution cost	(364,712)	(3,262,455)	(8,150)	(2,718,774)
Administrative expenses	(5,974,539)	(4,829,493)	(3,304,472)	(4,426,969)
Impairment loss on assets	(42,247)	-	-	-
Other expenses	2,053,263	(3,476,433)	(2,181,625)	(3,469,859)
Loss from operating activities	(6,291,234)	(14,151,522)	(7,447,994)	(14,723,104)
Finance income	6,908	25,871	1,819,740	1,488,517
Finance costs	(157,683)	(417,480)	(166,659)	(429,447)
Reversal of impairment determined in accordance with TFRS 9	-	-	567,016	551,610
Share of loss of joint venture accounted for using the equity method	-	(406,699)	-	-
Loss before income tax expense	(6,442,009)	(14,949,830)	(5,227,897)	(13,112,424)
Tax expense	-	63,112	-	-
Loss for the periods	(6,442,009)	(14,886,718)	(5,227,897)	(13,112,424)
Other comprehensive income:				
Items that may be reclassified to profit or loss				
Exchange differences on translating financial statement	57,057	2,167,201	-	-
Total comprehensive expense for the periods	(6,384,952)	(12,719,517)	(5,227,897)	(13,112,424)
Net profit (loss) for the periods attributable to :				
Owners of parent	(6,442,009)	(14,886,718)	(5,227,897)	(13,112,424)
Non - controlling interests	-	-	-	-
Net Loss for the periods	(6,442,009)	(14,886,718)	(5,227,897)	(13,112,424)
Total comprehensive income (expense) attributable to :				
Owners of parent	(6,384,952)	(12,719,517)	(5,227,897)	(13,112,424)
Non - controlling interests	-	-	-	-
Total comprehensive expense for the periods	(6,384,952)	(12,719,517)	(5,227,897)	(13,112,424)
Basic loss per share (Baht : share)				
Loss to owners of parent	(0.011)	(0.025)	(0.009)	(0.022)

Notes to the interim financial statements form an integral part of these statements.

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	2026	2025	2026	2025
Revenue from sales and services	3,270,170	61,549,583	910,968	7,393,116
Cost of sales of goods and services	(11,011,814)	(45,917,371)	(8,399,912)	(14,206,107)
Gross profit (loss)	(7,741,644)	15,632,212	(7,488,944)	(6,812,991)
Other income	2,490,240	657,548	2,660,344	910,359
Distribution cost	(552,196)	(10,036,495)	(97,414)	(2,816,683)
Administrative expenses	(8,077,659)	(10,616,884)	(6,721,683)	(9,659,537)
Impairment loss on assets	(2,719,695)	-	(5,836,999)	-
Other expenses	3,571,039	(3,539,737)	(906,813)	(3,532,884)
Loss from operating activities	(13,029,915)	(7,903,356)	(18,391,509)	(21,911,736)
Finance income	6,908	25,871	3,080,443	3,293,243
Finance costs	(355,361)	(1,038,921)	(373,213)	(1,062,724)
Reversal of impairment determined in accordance with TFRS 9	-	-	567,016	551,610
Share of loss of joint venture accounted for using the equity method	-	(833,228)	-	-
Loss before income tax expense	(13,378,368)	(9,749,634)	(15,117,263)	(19,129,607)
Tax expense	-	(1,106,918)	-	-
Loss for the periods	(13,378,368)	(10,856,552)	(15,117,263)	(19,129,607)
Other comprehensive income:				
Items that may be reclassified to profit or loss				
Exchange differences on translating financial statement	(1,422,842)	1,545,525	-	-
Total comprehensive expense for the periods	(14,801,210)	(9,311,027)	(15,117,263)	(19,129,607)
Net profit (loss) for the periods attributable to :				
Owners of parent	(13,378,368)	(10,856,552)	(15,117,263)	(19,129,607)
Non - controlling interests	-	-	-	-
Net loss for the periods	(13,378,368)	(10,856,552)	(15,117,263)	(19,129,607)
Total comprehensive income (expense) attributable to :				
Owners of parent	(14,801,210)	(9,311,027)	(15,117,263)	(19,129,607)
Non - controlling interests	-	-	-	-
Total comprehensive expense for the periods	(14,801,210)	(9,311,027)	(15,117,263)	(19,129,607)
Basic loss per share (Baht : share)				
Loss to owners of parent	(0.022)	(0.018)	(0.025)	(0.032)

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (REVIEWED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	Consolidated Financial Statements (Unit : Baht)					
	Owners of the parent					
			Retained earnings (deficits)		Other components of shareholders' equity	Total
	Issued and paid-up share capital	Share premium	Appropriated legal reserve	Unappropriated	Exchange differences on translating financial statement	shareholder's equity
Beginning Balance as at January 1, 2026	300,998,594	236,245,639	16,800,000	(503,229,507)	4,439,254	55,253,980
Total comprehensive expense for the period				(13,378,368)	(1,422,842)	(14,801,210)
Ending Balance as at June 30, 2026	300,998,594	236,245,639	16,800,000	(516,607,875)	3,016,412	40,452,770
Beginning Balance as at January 1, 2025	300,998,594	236,245,639	16,800,000	(477,824,197)	1,578,612	77,798,648
Total comprehensive income (expense) for the period				(10,856,552)	1,545,525	(9,311,027)
Ending Balance as at June 30, 2025	300,998,594	236,245,639	16,800,000	(488,680,749)	3,124,137	68,487,621

Notes to the interim financial statements form an integral part of these statements.

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (REVIEWED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

	Separate Financial Statements (Unit : Baht)				
			Retained earnings (deficits)		
	Issued and paid-up share capital	Share premium	Appropriated legal reserve	Unappropriated	Total shareholder's equity
Beginning Balance as at January 1, 2026	300,998,594	236,245,639	16,800,000	(503,820,686)	50,223,547
Total comprehensive expense for the period				(15,117,263)	(15,117,263)
Ending Balance as at June 30, 2026	300,998,594	236,245,639	16,800,000	(518,937,949)	35,106,284
Beginning Balance as at January 1, 2025	300,998,594	236,245,639	16,800,000	(464,113,875)	89,930,358
Total comprehensive expense for the period				(19,129,607)	(19,129,607)
Ending Balance as at June 30, 2025	300,998,594	236,245,639	16,800,000	(483,243,482)	70,800,751

	Unit : Baht			
	Consolidated Financial Statements		Separate Financial Statements	
	2026	2025	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss for the periods	(13,378,368)	(10,856,552)	(15,117,263)	(19,129,607)
Adjustment to reconciliations of loss to cash provided from (used in)				
Tax expense	-	1,106,918	-	-
Depreciation	5,324,596	5,975,566	5,301,572	5,955,431
Differences on changes contract lease	-	853,660	-	853,660
Depreciation of right-of-use assets	712,668	711,383	712,668	711,383
Amortisations of intangible assets	1,538,167	32,268,381	1,183,401	1,183,400
Impairment loss on assets	2,719,695	-	5,836,999	-
Reversal of impairment determined in accordance with TFRS 9	-	-	(567,016)	(551,610)
Unrealized (gain) loss on exchange rates	(76,586)	1,023,983	2,844,884	938,790
Long-term employee benefits expenses	-	198,876	-	281,319
Gain from changes in fair value of financial assets	(1,850,542)	(5,751)	(1,869,811)	(5,751)
Share of loss of joint ventures accounted for using the equity method	-	833,228	-	-
(Gain) loss on disposal equipment	210,122	(878,880)	210,122	(873,866)
Finance income	(6,908)	(25,871)	(3,080,443)	(3,293,243)
Finance costs	355,361	1,038,921	373,213	1,062,723
Profit (loss) from operating before changes				
in operating assets and liabilities items	(4,451,795)	32,243,862	(4,171,674)	(12,867,371)
(INCREASE) DECREASE IN OPERATING ASSETS ITEMS				
Trade and other current receivables	6,426,355	(1,416,634)	369,238	(1,224,884)
Contract assets	214,669	1,552,749	214,669	(216,907)
Inventories	(1,072,076)	(328,213)	-	-
Other current assets	(1,174,735)	(1,724,528)	(1,169,632)	(338,941)
Other non-current assets	250,600	140,000	250,600	140,000
INCREASE (DECREASE) IN OPERATING LIABILITIES ITEMS				
Trade and other current payables	(5,097,199)	(15,333,424)	(2,778,702)	(10,056,362)
Contract liabilities	-	(2,924,790)	-	(231,550)
Other current liabilities	(301,781)	3,828	(25,981)	(71,708)
CASH PROVIDED FROM (USE IN) OPERATION	(5,205,962)	12,212,850	(7,311,482)	(24,867,723)
Long-term employee benefits paid	-	(1,500,000)	-	(1,500,000)
Income tax expenses paid	(167,300)	(588,959)	(49,081)	-
Differences on translating financial statements	(1,422,842)	3,131,819	-	-
NET CASH PROVIDED FROM (USED IN) OPERATING ACTIVITIES	(6,796,104)	13,255,710	(7,360,563)	(26,367,723)

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	2026	2025	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES				
Decrease in current financial assets	(158)	(312)	(158)	(312)
Decrease in shot-term loans to related parties	-	-	567,016	35,210,642
Proceeds from disposal of equipments	472,917	127,839	472,917	99,840
Interest income	6,908	25,871	5,019	4,920,053
NET CASH PROVIDED FROM INVESTING ACTIVITIES	479,667	153,398	1,044,794	40,230,223
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase (decrease) in bank overdrafts from financial institutions	359,606	(6,534,342)	359,606	(6,534,342)
Repayment of lease liabilities	(709,855)	(1,456,418)	(709,855)	(1,456,418)
Interest paid	(355,361)	(435,520)	(355,361)	(435,520)
Repayment of short-term borrowings from related person	(720,000)	-	(720,000)	-
NET CASH USED IN FINANCING ACTIVITES	(1,425,610)	(8,426,280)	(1,425,610)	(8,426,280)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,742,047)	4,982,828	(7,741,379)	5,436,220
CASH AND CASH EQUIVALENTS AT JANUARY 1,	13,860,123	18,047,940	10,893,189	12,224,983
EFFECTS ON EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	96,897	-	80,285	-
CASH AND CASH EQUIVALENTS AT JUNE 30,	6,214,973	23,030,768	3,232,095	17,661,203

ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS :

Non-cash items consist of

Transfer films under production to intangible assets	-	34,632,038	-	-
Film cost amortization	-	(31,084,981)	-	-

1. GENERAL INFORMATION

Yggdrazil Group Public Company Limited ("the Company") is a public limited company which listed on the Stock Exchange of Thailand. The Company is incorporated and domiciled in Thailand. The address of the Company's registered office is as follows:

348 Soi Lat Phrao 94 (Panjamitr) Phlapphla, Wang Thong Lang, Bangkok 10310.

The principal business operations of the Company and its subsidiaries (together "the Group") are rendering services to produce computer graphics for advertisements, music videos and movies and to produce animation including rendering services to produce and sale games.

2. GOING CONCERN

As at June 30, 2026, the Group and the Company incurred a total comprehensive loss for the period of Baht 14.80 million (Separate : Baht 15.12 million). And total current liabilities exceeded its total current assets amounting to Baht 14.38 million. (Separate : Baht 24.60 million). In addition, total shareholders' equity is less than 50 percent of the issued and fully paid-up share capital. The Group has determined significant measures to manage liquidity risk. In this regard, the Group's management has undertaken the following actions:

- Management has considered adjusting the business strategy to focus on providing services to customers more than developing intangible assets, as it is expected that providing services to customers is more likely and certain to succeed than developing intangible assets.
- The Group has plan to bill the current customers which have outstanding balance in account receivables and contract assets in portion which the Group expected to receive faster by determining the follow up plan to be more efficiency.
- The Group considered to determine the payment term identified in contracts regarding to providing services to customers by changing clause from payment term in total after completion of performance obligation per contracts with customers to payment term being consistent with complete satisfaction of a performance obligation per contracts with customers.
- on March 11, 2025 the Company made a private placement offering to five specific persons, totalling 250,000,000 shares at a rate of Baht 0.54 per share, totalling Baht 135,000,000 the transaction is currently in process in order to reach an agreement.

2. GOING CONCERN (CONTINUE)

The Group is under process to follow business operational plan and financial restructuring strategy to provide assurance that the Group has adequate liquidity, ability to meet debt obligation, and ability to continue business operations. The factors regarding the adequate liquidity, ability to meet debt obligation, and ability to continue business operations may depend upon the success management's plan and other related factors which indicate the existence of material uncertainties which may cast significant doubt regarding the Group's ability to meet its financial obligations and continue as a going concern. Therefore, the Group may not be able to repay its liabilities in the normal business course to the amounts recorded in the financial statements. The Group forecasts, which consider the reasonable possibility at its short-term financing capabilities and projected changes in operating performance. The management assured that the Group is able to continue its operations in the next 12 months after the financial statement date. Therefore, the Group continues to use the going concern basis in preparing financial statements.

3. BASIS OF PREPARATION OF INTERIM FINANCIAL INFORMATION

3.1 Basis of preparation of interim financial information

These interim financial information are prepared in accordance with Thai Accounting Standards No. 34: "Interim financial reporting", whereby the Company chooses to present condensed interim financial information. However, additional line items are presented in the financial information to bring them into the full format similar to the annual financial statements.

The interim financial information are prepared to provide information in addition to those included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances to avoid repetition of information previously reported. These interim financial information should, therefore, be read in conjunction with the financial statements for the year ended December 31, 2025.

The interim consolidated and separate financial statements issued for Thai reporting purposes are prepared in the Thai language. This English translation of the financial statements has been prepared for the convenience of readers not conversant with the Thai language.

3. BASIS OF PREPARATION OF INTERIM FINANCIAL INFORMATION (CONTINUE)

3.2 Basis of presentation of consolidation information

The consolidated financial information include the financial statements of Yggdrazil Group Public Company Limited and its subsidiaries and joint venture are prepared on the same basis as the consolidated financial statements for the year ended December 31, 2025, with no structural changes related to subsidiaries and equity and joint venture occurring during the current period, as follow:

	Operation		Percentage of Holdings	
Name of Companies	Type of business	Location	Jun 30, 2026	Dec 31, 2025
Subsidiaries:				
YGG GLOBAL CO., LTD	Computer graphics, animations and visual effects services	Thailand	100.00	100.00
YGG CG CO., LTD	Computer graphics, animations and visual effects services	Thailand	100.00	100.00
YGG INTER CO., LTD	Television programming, entertainment and arts services	United Arab Emirates	100.00	100.00
Joint venture:				
MYGG CO., LTD	Business of distributing, advertising, publishing and localizing traditional electronic games	Thailand	50.00	50.00

3.3 Significant accounting policies

The interim financial information are prepared using the same significant accounting policies and methods of computation as were used for the financial statements for the year ended December 31, 2025.

The revised financial reporting standards which are effective for fiscal years beginning on or after January 1, 2026, do not have any significant impact on the Group's financial statements.

In addition, the Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in the statement of profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

3. BASIS OF PREPARATION OF INTERIM FINANCIAL INFORMATION (CONTINUE)

3.3 Significant accounting policies (continue)

Consequential amendments arising from the issuance of TFRS 18 Presentation and Disclosure in Financial Statements - Amendments to TAS 7 Statement of Cash Flows

The amendments have been made to align with TFRS 18 that introduces consequential amendments to this standard which require entities to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also introduce new requirements for the classification of interest and dividend cash flows in the statement of cash flows.

The management of the Company is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

3.4 Estimation

When preparing the interim financial information, management undertake judgments, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. The actual results may differ from the judgments, estimates and assumptions made by management.

The judgments, estimates and assumptions applied in the interim financial information, including the key sources of estimation were the same as those applied in the preparation of annual financial statements for the year ended December 31, 2025.

4. TRADE AND OTHER CURRENT RECEIVABLES

Trade and other current receivable aged by number of months consist of

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
Trade accounts receivable - other companies				
Accounts receivable not yet due	733,553	88,841	-	88,841
Under or equal to 3 months	-	5,027,722	-	802,500
Over 3 months to 6 months	-	109,341	-	109,341
Over 6 months to 12 months	115,196	86,566	115,196	86,566
Over 12 months	17,667,789	17,153,707	17,667,789	17,153,707
Total	18,516,538	22,466,177	17,782,985	18,240,955
Less Allowance for expected credit loss	(17,618,717)	(17,481,496)	(17,618,717)	(17,481,496)
Total trade accounts receivable other companies	897,821	4,984,681	164,268	759,459

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
Other current receivables				
Other receivables - Related company	-	-	280,833	78,828
- Other	6,096,775	8,249,365	5,893,344	5,870,065
Prepaid expenses	7,835,367	7,798,867	7,562,940	7,513,190
Total	13,932,142	16,048,232	13,737,117	13,462,083
Less Allowance for expected credit loss	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Total other current receivables	8,932,142	11,048,232	8,737,117	8,462,083
Total trade and other current receivables	9,829,963	16,032,913	8,901,385	9,221,542

5. CONTRACT ASSETS AND LIABILITIES - CURRENT

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
Current contract assets				
Related companies	1,411,800	1,411,800	8,571,800	8,571,800
Non-related companies	317,749,803	317,964,473	317,749,804	317,964,473
Total	319,161,603	319,376,273	326,321,604	326,536,273
Less Allowance for expected credit loss	(319,063,940)	(319,063,940)	(319,063,940)	(319,063,940)
Total current contract assets	97,663	312,333	7,257,664	7,472,333
Current contract liabilities				
Contract liabilities	477,324	477,324	477,324	477,324

As at June 30, 2026 the Group has contract assets in which the projects based on contract are completed but not yet billed to the customers and uncompleted projects amounting to Baht 41.4 million and Baht 277.7 million completed but not yet billed to the customers and uncompleted projects amounting to Baht 48.6 million and Baht 277.7 million, respectively (2025,: The Group has contract assets in the projects based on contract are completed but not yet billed to the customers and uncompleted projects amounting to Baht 41.6 million and Baht 277.7 million completed but not yet billed to the customers and uncompleted projects amounting to Baht 48.8 million and Baht 277.7 million, respectively). The Group has considered the principle of prudence in estimating the expected credit losses of contracts assets as the Group regarding to considering of adjust its business strategy, A portion of contract assets was assessed as unbillable and not be able to complete the projects based on contracts. The Group uses a simplified approach in accordance with TFRS 9 to estimate expected credit losses for contract assets.

6. SHORT – TERM LOANS TO RELATED COMPANIES

Unit : Baht

	Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025
Short-term loans and accrued interest income		
Beginning balances	93,387,048	85,197,549
Accrued interest income	4,061,091	8,189,498
Total Short-term loans and accrued interest income	97,448,139	93,387,047
Allowance for expected credit loss		
Beginning balances	87,883,820	89,133,155
Increase (decrease)	3,910,836	(1,249,335)
Total Allowance for expected credit loss	91,794,656	87,883,820
Total Short-term loans to related companies - net	5,653,483	5,503,227
Interest rate (% per annum)	6.00 - 6.60	6.00 - 6.60

The short-term loans to related companies were made on commercial terms and conditions. Loans are without collateral with due of the principal and interest at call.

7. INVENTORIES

Unit : Baht

	Consolidated	
	Jun 30, 2026	Dec 31, 2025
Work in process	1,400,288	328,213

8. FINANCIAL ASSETS

Unit : Baht

	Measurement Basis	Consolidated Financial Statements		Separate Financial Statements	
		Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
Current assets					
Fixed deposits with maturities of 6 months - 1 year	Amortized cost	141,115	140,957	141,115	140,957
Investment in mutual funds	Fair Value to P/L	592,103	589,047	592,103	589,047
Total		733,218	730,004	733,218	730,004
Non-Current assets					
Investment in venture capital fund	Fair Value to P/L	27,386,103	25,519,348	27,386,103	25,519,348
Investment in joint production and distribution of animation project	Fair Value to P/L	-	19,269	-	-
Total		27,386,103	25,538,617	27,386,103	25,519,348

9. INVESTMENT IN SUBSIDIARIES

Unit : Baht

	Separate Financial Statements			
	Percentage of holding (%)		Cost Method	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
YGG GLOBAL CO., LTD	100.00	100.00	26,000,000	26,000,000
YGG CG CO., LTD	100.00	100.00	4,999,800	4,999,800
YGG INTER CO., LTD	100.00	100.00	1,000,000	1,000,000
Total cost			31,999,800	31,999,800
Less Allowance for loss on investment				
- YGG GLOBAL CO., LTD			(26,000,000)	(25,966,428)
- YGG INTER CO., LTD			(1,000,000)	(1,000,000)
Total Allowance for loss on investment			(27,000,000)	(26,966,428)
Total Investment in subsidiaries-net			4,999,800	5,033,372

10. INVESTMENT IN JOINT VENTURE

Unit : Baht

	Percentage of holding (%)		Consolidated Financial Statements Equity Method		Separate Financial Statements Cost Method	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
MYGG CO., LTD	50.00	50.00	-	-	30,974,995	30,974,995
Less Allowance for loss on investment					(30,974,995)	(25,171,568)
Total Investment in joint venture-net					-	5,803,427

As at June 30, 2026 and December 31, 2025, the Company has considered that there is indication that the recoverable amount is not exceeds the carrying amount of investment in joint venture. The management considers the recoverable amount from net asset value of investment in joint venture. The Company recognises impairment loss on investments in joint venture amount of Baht 30.97 million and Baht 25.17 million respectively.

11. TRADE AND OTHER CURRENT PAYABLES

Unit : Baht

	Consolidated Financial Statements		Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
Trade payables	2,169,506	2,073,662	1,897,406	1,883,200
Other current payables	591,952	654,209	538,939	381,551
Advance payment from related companies	995,616	1,940,631	995,616	1,917,962
Accrued expenses				
- Related person and companies	7,900,000	8,900,000	27,733,040	28,733,040
- Non-related companies	11,495,068	14,671,921	10,273,444	11,301,394
Total accrued expense	19,395,068	23,571,921	38,006,484	40,034,434
Total trade and other current payables	23,152,142	28,240,423	41,438,445	44,217,147

12. SHORT - TERM BORROWINGS FROM RELATED PERSON AND COMPANIES

12.1 Short - term borrowings from related person

Unit : Baht

	Consolidated and Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025
Beginning balances	7,200,000	29,077,370
Add Interest expense	266,617	1,022,958
Less Repayment during the periods	(720,000)	(21,800,000)
Interest payment	(266,617)	(1,100,328)
Ending balances	6,480,000	7,200,000
Interest rate (% per annum)	8.00	8.00

The Company has short-term borrowings from related person is a shareholder, for use as working capital in operations. without the collateral.

The Company requested a revision of the repayment terms. Under the original agreement to repayment Baht 6.48 million on the initial due date, over an additional six-month period, with the revised maturity date falling on December 27, 2026.

12.2 Short - term borrowings from related company

Unit : Baht

	Consolidated and Separate Financial Statements
	Dec 31, 2025
Beginning balances	-
Add Increase during the period	19,000,000
Interest expense	50,000
Less Repayment during the periods	(19,000,000)
Interest payment	(50,000)
Ending balances	-
Interest rate (% per annum)	0.26

The Company has short-term loans from related company is joint ventures without collateral and with due at call.

In 2025, Short-term borrowings from joint ventures amount of Baht 19 million. with interest charged at a fixed amount from the date of the loan until the borrower repays the principal in full, and the lender will not charge the principal and interest payments under this loan agreement before the end of the Company's capital decrease registration process of MYGG Company Limited with the Department of Business Development. The principal and interest have been fully repaid during 2025.

12. SHORT - TERM BORROWINGS FROM RELATED PERSON AND COMPANY (CONTINUE)

12.3 Short - term borrowings from subsidiaries

Unit : Baht

	Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025
Beginning balances	612,658	815,913
Add Interest expense	17,852	19,045
Less Repayment during the periods	-	(200,000)
Interest payment	-	(22,300)
Ending balances	630,510	612,658
Interest rate (% per annum)	6.00	6.00

The Company has short-term loans from subsidiaries without collateral and with due at call.

13. INCOME TAX

Corporate income taxes of the Company for the three-month and six-month period ended June 30, 2026 and 2025 were calculated from the accounting profit and adjusted with other revenues and some expenses which are exempted from income tax, and the adjusted net loss brought forward according to the Revenue Code not exceeding 5 accounting periods.

14. WARRANTS

At the Extraordinary General Meeting of shareholders' on March 11, 2025, the shareholders unanimously approved the Company to issue and appropriate 141,999,532 units of free warrants ("YGG-W2") to the existing shareholders for the purchase of incremental shares on the basis of 6 common shares for 1 unit of warrant. Terms of the warrants are as follows:

Exercise ratio	1 unit of warrant is able to buy 1 incremental common share
Exercise price per share	Baht 3 per share (unless the exercise price is adjusted according to the rights adjustment conditions)
Term of warrants	2 years from the issuance and offering date of the warrants to the shareholders
Exercise period	The holder of the warrant can exercise their right once on the maturity date of the warrant, which is 2 years from issuance. The Company will specify the exercise period and date in the warrant terms and conditions. However, in case the exercise date falls on a non-business day of the Company or the Stock Exchange of Thailand, the exercise date shall be postponed to the last business day before the exercise date.

The Company will notify the shareholders later of the date to determine shareholders who are entitled to the allocation of the YGG-W2 Warrants (Record Date) and the date of issuing the YGG-W2 Warrants after the completion of the allocation of the newly issued ordinary shares through private placement. At as June 30, 2026. The Warrants are not yet exercisable as no exercise notice has been issued.

15. ISSUED AND PAID-UP SHARE CAPITAL

On March 11, 2025, the Extraordinary General Meeting of Shareholders No. 1/2025 was held and approved a resolution as follows:

15.1 Approved to decrease of the registered share capital of the company Baht 45,001,406. 50 the registered capital from Baht 346,000,000 to a new registered capital of Baht 300,998,593.50. By decrease the number of registered ordinary shares that have not yet been sold by 90,002,813 shares with a par value of Baht 0.50 per share.

15.2 Approved to increase of the registered share capital of the company Baht 195,999,766 the registered capital from Baht 300,998,593.50 to a new registered capital of Baht 496,998,359.50. By newly issuing ordinary shares not exceeding 391,999,532 shares with a par value of Baht 0.50 per share.

15.3 Approval of the allocate newly issued ordinary shares of the Company 391,999,532 shares to offer for sale specific to a limited group of individual (Private Placement) amount of 250,000,000 shares, with a par value of Baht 0.50 per share and to accommodate the exercise of rights under the Company's second warrant (YGG-W2).

The Company has registered the decrease of share capital and increase of share capital the Company with the Department of Business Development on March 12, 2025 and March 13, 2025, respectively.

16. OPERATING SEGMENT

Statement of comprehensive income is significant financial and core information of the Company and its subsidiaries that is provided regularly to the highest authority in decision-making operation and also used in evaluation of financial performances of the segments. The Company and its subsidiaries have three significant operating segments (identified by internal reporting segments), i.e. (1) Revenue from computer graphics services (2) Revenue from providing services for the creation and sale of games (3) Revenue from computer animation services. The Company and its subsidiaries do not have any transfer between segments.

Unit : Thousand Baht

	Consolidated Financial Statements							
Information on Products or Services	Computer graphic		Game		Animation		Total	
For the six-month periods ended	Jun 30, 2026	Jun 30, 2025	Jun 30, 2026	Jun 30, 2025	Jun 30, 2026	Jun 30, 2025	Jun 30, 2026	Jun 30, 2025
Revenue from sales and services	1,299	49,211	1,971	8,485	-	3,854	3,270	61,550
Less Cost of sales of goods and of services	(4,229)	(37,440)	(5,206)	(1,984)	(1,577)	(6,494)	(11,012)	(45,918)
Segment profit (loss)	(2,930)	11,771	(3,235)	6,501	(1,577)	(2,640)	(7,742)	15,632
Other income							2,497	683
Less Distribution cost							(552)	(10,036)
Administrative expenses							(8,078)	(10,617)
Loss on impairment at non-financial assets							(2,719)	-
Profit (loss) on exchange rate							3,571	(3,540)
Share of loss of joint ventures accounted for using the equity method							-	(833)
Finance cost							(355)	(1,039)
Loss before income tax							(13,378)	(9,750)
Tax expenses							-	(1,107)
Loss for the period							(13,378)	(10,857)
Timing of revenue recognition								
At a point in time	1,298	47,859	911	1,585	-	-	2,209	49,444
Over time	-	1,352	1,061	6,900	-	3,854	1,061	12,106
Revenue from sales and services	1,298	49,211	1,972	8,485	-	3,854	3,270	61,550

*Home Sweet Home: Rebirth's revenues are presented in a computer graphics film segment.

16. OPERATING SEGMENT (CONTINUE)

Revenue is analyzed by geographical area as follows:

Unit : Baht

	Consolidated Financial Statements	
For the six-month period ended 30 June	2026 (%)	2025 (%)
Thailand	-	13
Asia	34	20
Europe	38	56
America	28	11
Total	100	100

17. TRANSACTIONS WITH RELATED PERSONS AND COMPANIES

The Company has certain transactions with the related persons and companies which are related through, directorship or shareholding or having shareholders or co-directors. Such transactions incur in normal business at market price which are comparable to the trading transactions with others. The effects of these transactions were reflected in the accompanying financial statements on the bases mutually agreed have with related persons and companies concerned as follows:

	Relationship
Subsidiaries	See Note 3.2
Joint venture	See Note 3.2
Related persons	Director and shareholder, Relative of shareholders and Director shareholders of subsidiary

17. TRANSACTIONS WITH RELATED PERSONS AND COMPANIES (CONTINUE)

The significant transactions with related parties are as follows:

Unit: Baht

Transactions in statements of comprehensive income for the six-month periods ended June 30,	Pricing Policies	Consolidated Financial Statements		Separate Financial Statements	
		2026	2025	2026	2025
Interest income	Per contract				
- Subsidiaries		-	-	3,093,276	3,278,590
Other income	Market price				
- Subsidiaries	Per contract	-	-	442,024	442,024
- Joint venture		68,670	262,023	68,670	262,023
Total		68,670	262,023	510,694	704,047
Finance cost	6%-6.6% per annum				
- Subsidiaries		-	-	17,852	23,802

Management's benefit expenses

The Group of company had salaries, bonus, meeting allowances, contributions to the social security fund, provident funds, other welfare and post-employment benefits to their directors and management recognized as expenses as follows:

Unit: Baht

Transactions in statements of comprehensive income for the six-month periods ended June 30,	Consolidated and Separate Financial Statements	
	2026	2025
Short-term benefits	1,566,450	2,960,000
Long term post-employment benefits	-	78,000
Total	1,566,450	3,038,000

17. TRANSACTIONS WITH RELATED PERSONS AND COMPANIES (CONTINUE)

Unit : Baht

TRANSACTIONS IN STATEMENT FINANCIAL OF POSITION	Consolidated Financial Statements		Separate Financial Statements	
	Jun 30, 2026	Dec 31, 2025	Jun 30, 2026	Dec 31, 2025
1. Trade and other current receivables				
- Subsidiaries	-	-	78,828	78,828
Total	-	-	78,828	78,828
2. Contract assets - current				
- Subsidiaries	-	-	7,160,000	7,160,000
- Joint venture	1,411,800	1,411,800	1,411,800	1,411,800
Total	1,411,800	1,411,800	8,571,800	8,571,800
3. Trade and other current payables				
Advances				
- Joint venture	995,616	1,843,401	995,616	1,843,401
4. Accrued expenses				
- Subsidiaries	-	-	19,833,040	19,833,040
- Joint venture	7,900,000	7,900,000	7,900,000	7,900,000
- Related person	-	1,000,000	-	1,000,000
Total	7,900,000	8,900,000	27,733,040	28,733,040

18. RECLSSIFICATIONS

The Company and its subsidiaries certain accounting transactions in the consolidated and separate financial statements for the year ended December 31, 2025, have been reclassified to conform to the financial statements for the period ended June 30, 2026. The reclassifications had no effect to previously reported profit (loss) or shareholders' equity have the following effects:

Unit : Baht

	Consolidated Financial Statements		
As at December 31, 2025	As previously reported	Reclassification	As Reclassified
Statement of financial position			
Assets			
Current assets			
Trade and other current receivables	10,192,561	5,840,352	16,032,913
Inventories	-	328,213	328,213
Other current assets	7,893,093	(6,168,565)	1,724,528
Liabilities			
Current liabilities			
Bank overdrafts and short-term borrowings from financial institutions	7,200,000	(7,200,000)	-
Trade and other current payables	28,516,223	(275,800)	28,240,423
Short-term borrowing from related person and company	-	7,200,000	7,200,000
Other current liabilities	1,151,505	275,800	1,427,305

Unit : Baht

	Separate Financial Statements		
As at December 31, 2025	As previously reported	Reclassification	As Reclassified
Statement of financial position			
Assets			
Current assets			
Trade and other current receivables	3,381,662	5,839,880	9,221,542
Other current assets	6,303,561	(5,839,880)	463,681
Liabilities			
Current liabilities			
Bank overdrafts and short-term borrowings from financial institutions	7,200,000	(7,200,000)	-
Short-term borrowing from related person and company	612,658	7,200,000	7,812,658

19. APPROVAL OF THE INTERIM FINANCIAL INFORMAIION

This interim financial information have been approved by the Company's Board of Directors on August 11, 2026