

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**

**INTERIM FINANCIAL STATEMENTS**

**MARCH 31, 2026**

เลขที่ 5/1 ซุภาลัย แกรนด์ เอสเซนส์  
ถนนรัชดาภิเษก แขวงวัดท่าพระ  
เขตบางกอกใหญ่ กรุงเทพฯ 10600  
โทร. 02-125-0029  
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V & A

บริษัท สำนักงาน ดร.วิรัช แอนด์ แอสโซซิเอตส์ จำกัด  
DR.VIRACH & ASSOCIATES OFFICE CO., LTD.

CERTIFIED PUBLIC ACCOUNTANTS  
สำนักงานใหญ่ เลขประจำตัวผู้เสียภาษี 0105556000751

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## INDEPENDENT AUDITOR'S REPORT ON REVIEW OF FINANCIAL INFORMATION

To : The Shareholders and The Board of Directors of  
Nonthavej Hospital Public Company Limited

I have reviewed the accompanying statements of financial position of Nonthavej Hospital Public Company Limited as at March 31, 2026, the related statements of comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, and the condensed notes to the financial statements. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 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 Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information 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 auditing standards 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 34 : Interim Financial Reporting.



(Ms. Suvimol Sriprapakorn)

Certified Public Accountant Registration No. 8351

Dr.Virach & Associates Office Co., Ltd.

Bangkok : May 8, 2026

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**

**STATEMENTS OF FINANCIAL POSITION**

**AS AT MARCH 31, 2026**

**ASSETS**

|                           |   | THOUSAND BAHT           |                            |
|---------------------------|---|-------------------------|----------------------------|
|                           |   | As at March 31,<br>2026 | As at December 31,<br>2025 |
|                           |   | UNAUDITED               | AUDITED                    |
| Notes                     |   | REVIEWED                |                            |
| <b>Current Assets</b>     |   |                         |                            |
|                           | Cash and cash equivalents                             | 1,207,311               | 1,111,363                  |
|                           | Trade and other current receivable                    | 228,769                 | 267,519                    |
|                           | Inventories   | 67,617                  | 60,207                     |
|                           | Other current financial assets                        |                         |                            |
|                           | Investments in Open-ended Fund                        | 27                      | 23                         |
|                           | Marketable securities                                 | 955                     | 772                        |
|                           | Total other current financial assets                  | 982                     | 795                        |
|                           | Current portion of other non-current financial assets |                         |                            |
|                           | Other investment                                      | 275,000                 | 150,000                    |
|                           | Other current assets                                  | 1,376                   | 1,233                      |
|                           | <b>Total Current Assets</b>                           | 1,781,055               | 1,591,117                  |
| <b>Non-current Assets</b> |   |                         |                            |
|                           | Other non-current financial assets                    |                         |                            |
|                           | Marketable securities                                 | 5,348                   | 5,291                      |
|                           | Other investment                                      | -                       | 125,000                    |
|                           | Fixed deposit at bank                                 | 100,000                 | 120,000                    |
|                           | Total other non-current financial assets              | 105,348                 | 250,291                    |
|                           | Property, plant and equipment                         | 1,282,733               | 1,297,340                  |
|                           | Intangible assets                                     | 11,413                  | 11,072                     |
|                           | Deferred tax assets                                   | 18,246                  | 17,719                     |
|                           | Other non-current assets                              | 5,052                   | 5,685                      |
|                           | <b>Total Non-current Assets</b>                       | 1,422,792               | 1,582,107                  |
|                           | <b>TOTAL ASSETS</b>                                   | 3,203,847               | 3,173,224                  |

*Summit*

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

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**

**STATEMENTS OF FINANCIAL POSITION**

**AS AT MARCH 31, 2026**

**LIABILITIES AND SHAREHOLDERS' EQUITY**

|   |       | THOUSAND BAHT           |                            |
|---|-------|-------------------------|----------------------------|
|   |       | As at March 31,<br>2026 | As at December 31,<br>2025 |
|   |       | UNAUDITED<br>REVIEWED   | AUDITED                    |
|   | Notes |                         |                            |
| <b>Current Liabilities</b>                        |       |                         |                            |
| Trade and other current payables                  | 9     | 211,254                 | 218,191                    |
| Assets acquisition payable                        |       | 9,972                   | 25,591                     |
| Dividend payable                                  | 11    | 166,400                 | -                          |
| Accrued corporate income tax                      |       | 28,768                  | 23,309                     |
| Other current liabilities                         |       | 8,045                   | 8,045                      |
| <b>Total Current Liabilities</b>                  |       | <b>424,439</b>          | <b>275,136</b>             |
| <b>Non-current Liabilities</b>                    |       |                         |                            |
| Non-current provisions for employee benefits      | 10    | 84,567                  | 81,004                     |
| <b>Total Non-current Liabilities</b>              |       | <b>84,567</b>           | <b>81,004</b>              |
| <b>TOTAL LIABILITIES</b>                          |       | <b>509,006</b>          | <b>356,140</b>             |
| <b>Shareholders' Equity</b>                       |       |                         |                            |
| <b>Share capital</b>                              |       |                         |                            |
| <b>Authorized share capital</b>                   |       |                         |                            |
| 160,000,000 common stocks of Baht 1 par value     |       | 160,000                 | 160,000                    |
| <b>Issued and paid-up share capital</b>           |       |                         |                            |
| 160,000,000 common stocks at Baht 1 each          |       | 160,000                 | 160,000                    |
| <b>Additional paid-in capital</b>                 |       |                         |                            |
| Premium on common stocks                          |       | 172,000                 | 172,000                    |
| <b>Retained earnings</b>                          |       |                         |                            |
| <b>Appropriated</b>                               |       |                         |                            |
| Legal reserve                                     |       | 16,000                  | 16,000                     |
| Unappropriated                                    |       | 2,322,137               | 2,444,426                  |
| Other components of shareholders' equity          |       | 24,704                  | 24,658                     |
| <b>Total Shareholders' Equity</b>                 |       | <b>2,694,841</b>        | <b>2,817,084</b>           |
| <b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b> |       | <b>3,203,847</b>        | <b>3,173,224</b>           |

*Summit.*

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

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

|  | Notes | THOUSAND BAHT           |               |
|--|-------|-------------------------|---------------|
|  |       | EXCEPT EARNINGS PER     |               |
|  |       | SHARE PRESENTED IN BAHT |               |
|  |       | 2026                    | 2025          |
| <b>REVENUES</b>  |       |                         |               |
| Revenues from medical treatment  |       | 535,008                 | 581,757       |
| Other income   |       | 7,066                   | 5,653         |
| Total Revenues   |       | 542,074                 | 587,410       |
| <b>EXPENSES</b>  |       |                         |               |
| Cost of medical treatment  |       | 411,421                 | 415,586       |
| Selling expenses   |       | 1,120                   | 1,071         |
| Administrative expenses  |       | 78,881                  | 79,874        |
| Directors' remuneration  | 11    | 992                     | 1,202         |
| Total Expenses   |       | 492,414                 | 497,733       |
| Profit from operating activities   |       | 49,660                  | 89,677        |
| Finance income   |       | 4,473                   | 6,331         |
| Reversal (allowance for expected credit loss)  |       | 682                     | (80)          |
| Unrealized gain (loss) on open-ended funds   |       | 4                       | (6)           |
| Unrealized gain (loss) on marketable securities  |       | 183                     | (51)          |
| Profit before Income Tax Expenses  |       | 55,002                  | 95,871        |
| Income Tax Expenses  | 12    | (10,891)                | (19,326)      |
| Profit for the periods   |       | <b>44,111</b>           | <b>76,545</b> |
| <b>Other Comprehensive Income (Loss) :-</b>  |       |                         |               |
| Other comprehensive income not to be reclassified<br>to profit or loss in subsequent periods |       |                         |               |
| Gain (loss) on changes in value of marketable securities                                     |       |                         |               |
| Gain (loss) recognized in other comprehensive income   |       | 57                      | (1,308)       |
| Income tax on net change from the remeasuring<br>of marketable securities                    |       | (11)                    | 262           |
| Gain (loss) on changes in value of marketable securities - net of tax                        |       | 46                      | (1,046)       |
| Other comprehensive income (loss) for the periods - net of tax                               |       | 46                      | (1,046)       |
| Total comprehensive income for the periods   |       | 44,157                  | 75,499        |
| <b>Earnings Per Share (Baht)</b>   |       |                         |               |
| Basic Earnings Per Share   |       | <b>0.28</b>             | <b>0.48</b>   |
| The number of 160,000,000 common stocks used in computation.                                 |       |                         | <i>Saumol</i> |

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

THOUSAND BAHT

|  | Notes | Issued and paid-up share capital | Premium on common stocks | Retained earnings |                | Other components of shareholders' equity     |   |  | Total shareholders' equity |
|--|-------|----------------------------------|--------------------------|-------------------|----------------|--|---|--|----------------------------|
|  |       |                                  |                          | Legal reserve     | Unappropriated | Other comprehensive income (loss)            |   | Total other components of shareholders' equity |                            |
|  |       |                                  |                          |                   |                | Gain on remeasuring of marketable securities | Actuarial gain from employee benefit plan |  |                            |
| <b>Year 2026</b>                                 |       |                                  |                          |                   |                |  |   |  |                            |
| Balances as at January 1, 2026                   |       | 160,000                          | 172,000                  | 16,000            | 2,444,426      | 4,055  | 20,603                                    | 24,658   | 2,817,084                  |
| Total comprehensive income for the period        |       | -                                | -                        | -                 | 44,111         | 46   | -   | 46   | 44,157                     |
| Dividend payment                                 | 11    | -                                | -                        | -                 | (166,400)      | -  | -   | -  | (166,400)                  |
| Balances as at March 31, 2026                    |       | 160,000                          | 172,000                  | 16,000            | 2,322,137      | 4,101  | 20,603                                    | 24,704   | 2,694,841                  |
| <b>Year 2025</b>                                 |       |                                  |                          |                   |                |  |   |  |                            |
| Balances as at January 1, 2025                   |       | 160,000                          | 172,000                  | 16,000            | 2,386,871      | 5,073  | 20,603                                    | 25,676   | 2,760,547                  |
| Total comprehensive income (loss) for the period |       | -                                | -                        | -                 | 76,545         | (1,046)                                      | -   | (1,046)  | 75,499                     |
| Dividend payment                                 | 11    | -                                | -                        | -                 | (219,200)      | -  | -   | -  | (219,200)                  |
| Balances as at March 31, 2025                    |       | 160,000                          | 172,000                  | 16,000            | 2,244,216      | 4,027  | 20,603                                    | 24,630   | 2,616,846                  |

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UNAUDITED

REVIEWED

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

|   | THOUSAND BAHT |          |
|---|---------------|----------|
|   | 2026          | 2025     |
| CASH FLOWS FROM OPERATING ACTIVITIES :  |               |          |
| PROFIT FOR THE PERIODS  | 44,111        | 76,545   |
| ADJUSTMENTS TO RECONCILE PROFIT FOR THE PERIODS<br>TO NET CASH PROVIDED FROM (USED IN) OPERATION :- |               |          |
| Income tax expenses   | 10,891        | 19,326   |
| Depreciation  | 46,765        | 44,068   |
| Amortization of deferred expenses   | 1,062         | 587      |
| Amortization of computer softwares  | 1,992         | 1,914    |
| Unrealized (gain) loss on open-ended funds  | (4)           | 6        |
| Unrealized (gain) loss on marketable securities   | (183)         | 51       |
| (Gain) loss on disposal of equipment  | (440)         | 44       |
| (Reversal) allowance for expected credit loss   | (682)         | 80       |
| Dividend income   | (67)          | (46)     |
| Financial income  | (4,473)       | (6,331)  |
| Long-term employee benefits expenses  | 3,563         | 3,477    |
| PROFIT FROM OPERATION BEFORE CHANGE IN<br>OPERATING ASSETS AND LIABILITIES ITEMS                    | 102,535       | 139,721  |
| (INCREASE) DECREASE IN OPERATING ASSETS ITEMS   |               |          |
| Trade and other current receivables   | 43,204        | 29,232   |
| Inventories   | (7,410)       | 3,035    |
| Other current assets  | (143)         | 210      |
| Other non-current assets  | (429)         | 141      |
| DECREASE IN OPERATING LIABILITIES ITEMS   |               |          |
| Trade and other current payables  | (7,439)       | (30,490) |
| Assets acquisition payable  | (20,632)      | (8,600)  |
| Other current liabilities   | -             | (15)     |
| Cash received from operation  | 109,686       | 133,234  |
| Interest income   | 768           | 3,977    |
| Income tax paid   | (5,970)       | (5,970)  |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES   | 104,484       | 131,241  |

*Seemel.*

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

UNAUDITED

REVIEWED

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS (CONTINUED)**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

THOUSAND BAHT

|   | 2026      | 2025     |
|---|-----------|----------|
| CASH FLOWS FROM INVESTING ACTIVITIES                            |           |          |
| (Increase) decrease in other non-current financial assets       | 20,000    | (5,000)  |
| Increase in plant and equipment                                 | (26,648)  | (60,614) |
| Proceeds from disposal of equipment                             | 445       | 119      |
| Increase in intangible assets                                   | (2,333)   | -        |
| Proceeds from dividend income                                   | -         | 14       |
| NET CASH USED IN INVESTING ACTIVITIES                           | (8,536)   | (65,481) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS                       | 95,948    | 65,760   |
| CASH AND CASH EQUIVALENTS AS AT JANUARY 1,                      | 1,111,363 | 834,211  |
| CASH AND CASH EQUIVALENTS AS AT MARCH 31,                       | 1,207,311 | 899,971  |
| ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS            |           |          |
| Non-cash flows items comprise :                                 |           |          |
| Unrealized gain (loss) on marketable securities                 | 57        | (1,308)  |
| Increase in plant and equipment from assets acquisition payable | 5,013     | 4,059    |
| Increase in equipment from retention                            | 502       | 533      |
| Dividend payable  | 166,400   | 219,200  |
| Accrued dividend income   | 67        | 32       |

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

**NONTHAVEJ HOSPITAL PUBLIC COMPANY LIMITED**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**MARCH 31, 2026**

**1. GENERAL INFORMATION**

|     |                  |  |
|-----|------------------|--|
| 1.1 | Company status   | A juristic person established under Thai law and listed on the Stock Exchange of Thailand. |
| 1.2 | Company location | 432, Ngamvongwan Road, Tambol Bangkhen, Amphur Muangnonthaburi, Nonthaburi, Thailand.      |
|     | Branch           | 530, Rattanathibeth Road, Tambol Bangkrasor, Amphur Muangnonthaburi, Nonthaburi, Thailand. |
| 1.3 | Type of business | Hospital   |

**2. BASIS FOR PREPARATION OF INTERIM FINANCIAL STATEMENTS**

2.1 The interim financial statements are prepared on a condensed basis in accordance with Thai Accounting Standard No.34 : Interim Financial Reporting issued by the Federation of Accounting Professions and the Notification of the Office of Securities and Exchange Commission. These interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2025.

2.2 Accounting standards that became effective in the current accounting period

The Company has adopted the revised financial reporting standards, which are effective for fiscal years beginning on or after January 1, 2026. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

These financial reporting standards do not have any significant impact on the financial statements of the Company.

2.3 These interim financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and method of computation applied in these interim financial statements are consistent with those applied in the financial statements for the year ended December 31, 2025.

**4. CASH AND CASH EQUIVALENTS**

| PARTICULARS   | THOUSAND BAHT        |                         |
|---------------|----------------------|-------------------------|
|               | As at March 31, 2026 | As at December 31, 2025 |
| Cash          | 1,383                | 1,539                   |
| Bank deposits | 1,205,928            | 1,109,824               |
| Total         | 1,207,311            | 1,111,363               |

**5. TRADE AND OTHER CURRENT RECEIVABLES**

| PARTICULARS  | THOUSAND BAHT        |                         |
|--|----------------------|-------------------------|
|  | As at March 31, 2026 | As at December 31, 2025 |
| The trade accounts receivable are classified by outstanding balances of aging as follows : |                      |                         |
| Current  | 190,612              | 229,943                 |
| Overdue within 3 months  | 6,983                | 10,458                  |
| Over 3 - 6 months  | 931                  | 1,992                   |
| Over 6 - 12 months   | 1,435                | 1,320                   |
| Over 12 months   | 8,738                | 9,149                   |
| Total  | 208,699              | 252,862                 |
| <u>Less</u> Allowance for expected credit loss   | (10,716)             | (11,398)                |
| Total trade receivables - net  | 197,983              | 241,464                 |
| Other current receivables  |                      |                         |
| Prepaid expenses   | 20,916               | 19,273                  |
| Other  | 9,870                | 6,782                   |
| Total other current receivables  | 30,786               | 26,055                  |
| Total trade and other current receivables  | 228,769              | 267,519                 |

**6. INVENTORIES**

| PARTICULARS                    | THOUSAND BAHT        |                         |
|--------------------------------|----------------------|-------------------------|
|                                | As at March 31, 2026 | As at December 31, 2025 |
| Medicines and medical supplies | 56,145               | 49,940                  |
| General supplies               | 11,472               | 10,267                  |
| Total                          | 67,617               | 60,207                  |

**7. OTHER CURRENT FINANCIAL ASSETS****7.1 Open-ended Fund**

| PARTICULARS                | THOUSAND BAHT        |                         |
|----------------------------|----------------------|-------------------------|
|                            | As at March 31, 2026 | As at December 31, 2025 |
| Open-ended Fund            | 47                   | 47                      |
| Valuation adjustment       | (20)                 | (24)                    |
| Open-ended Fund-Fair value | 27                   | 23                      |

| PARTICULARS  | THOUSAND BAHT                               |      |
|--|---|------|
|  | For the three-month periods ended March 31, |      |
|  | 2026  | 2025 |
| Unrealized gain (loss) on investments in open-ended fund | 4   | (6)  |

**7.2 Marketable securities**

| PARTICULARS                  | THOUSAND BAHT        |                         |
|------------------------------|----------------------|-------------------------|
|                              | As at March 31, 2026 | As at December 31, 2025 |
| Acquisition cost             | 2,008                | 2,008                   |
| Valuation adjustment         | (1,053)              | (1,236)                 |
| Fair value at ending periods | 955                  | 772                     |

| PARTICULARS                                     | THOUSAND BAHT                               |      |
|---|---|------|
|   | For the three-month periods ended March 31, |      |
|   | 2026  | 2025 |
| Unrealized gain (loss) on marketable securities | 183   | (51) |

**8. OTHER-NON-CURRENT FINANCIAL ASSETS****8.1 Marketable securities**

| PARTICULARS                  | THOUSAND BAHT        |                         |
|------------------------------|----------------------|-------------------------|
|                              | As at March 31, 2026 | As at December 31, 2025 |
| Acquisition cost             | 222                  | 222                     |
| Valuation adjustment         | 5,126                | 5,069                   |
| Fair value at ending periods | 5,348                | 5,291                   |

| PARTICULARS  | THOUSAND BAHT                               |         |
|--|---|---------|
|  | For the three-month periods ended March 31, |         |
|  | 2026  | 2025    |
| Gain (loss) on changes in value of marketable securities | 57  | (1,308) |

**8.2 Other investment**

| PARTICULARS  | THOUSAND BAHT        |                         |
|--|----------------------|-------------------------|
|  | As at March 31, 2026 | As at December 31, 2025 |
| Savings lottery (due January 13, 2027/February 19, 2027) | 125,000              | 125,000                 |
| Savings lottery (due October 3, 2026/November 29, 2026)  | 150,000              | 150,000                 |
| Total  | 275,000              | 275,000                 |
| Current portion  | (275,000)            | (150,000)               |
| Total  | -                    | 125,000                 |

**8.3 Fixed deposit at bank**

| PARTICULARS                     | THOUSAND BAHT        |                         |
|---------------------------------|----------------------|-------------------------|
|                                 | As at March 31, 2026 | As at December 31, 2025 |
| Fixed deposit at bank 24 months | 100,000              | 120,000                 |
| Interest rate per annum         | 1.90                 | 1.90-2.20               |
| Accrued interest                | 276                  | 286                     |

**9. TRADE AND OTHER CURRENT PAYABLES**

| PARTICULARS             | THOUSAND BAHT        |                         |
|-------------------------|----------------------|-------------------------|
|                         | As at March 31, 2026 | As at December 31, 2025 |
| Trade accounts payables | 86,415               | 89,033                  |
| Accrued expenses        | 24,509               | 23,007                  |
| Accrued doctors' fees   | 74,607               | 79,028                  |
| Others                  | 25,723               | 27,123                  |
| Total                   | 211,254              | 218,191                 |

**10. NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS**

Non-current provisions for employee benefits as at March 31, 2026 and December 31, 2025 which are compensations on employees' retirement, are as follows

| PARTICULARS                                      | THOUSAND BAHT        |                         |
|--|----------------------|-------------------------|
|  | As at March 31, 2026 | As at December 31, 2025 |
| Defined benefit obligation at beginning balances | 81,004               | 78,508                  |
| <u>Add</u> Current service cost                  | 3,141                | 11,741                  |
| Interest cost                                    | 422                  | 1,566                   |
| <u>Less</u> Benefits paid during the period      | -                    | (10,811)                |
| Defined benefit obligation at ending balances    | 84,567               | 81,004                  |

The key assumptions used in determining the employee benefits are shown as follows:

| PARTICULARS          | As at March 31, 2026 and December 31, 2025 |
|----------------------|--|
| Discount rate        | 2.18 % per annum                           |
| Salary increase rate | 4.0 - 4.5 % per annum                      |
| Staff turnover rate  | 7 - 24 % per annum                         |

## 11. DIVIDEND PAYMENT AND DIRECTOR'S REMUNERATION

On February 20, 2026, the Board of Directors' Meeting was held and has a resolution to pay dividend at Baht 1.04 per share to the shareholders of 160 million shares, totalling Baht 166.40 million. On April 24, 2026, the Ordinary General Shareholders' Meeting was held and approved a resolution to pay such proposed dividend, including directors' remuneration amounting to Baht 2.77 million, and annual meeting allowance as specified. By fixing the payment date for dividend on May 22, 2026.

On February 17, 2025, the Board of Directors' Meeting was held and has a resolution to pay dividend at Baht 1.37 per share to the shareholders of 160 million shares, totalling Baht 219.20 million. On April 25, 2025, the Ordinary General Shareholders' Meeting was held and approved a resolution to pay such proposed dividend, including directors' remuneration amounting to Baht 3.61 million, and annual meeting allowance as specified. By fixing the payment date for dividend on May 23, 2025.

## 12. INCOME TAXES

Corporate income tax of the Company for the three-month periods ended March 31, 2026 and 2025 are calculated from the accounting profits and adjusted with other revenues and some expenses which are exempted from income tax or being disallowable expenses in corporate income tax computation.

The Company income taxes are calculated at the rate of 20 percent.

Income tax expenses recognized in statements of comprehensive income consist:

| FOR THE THREE-MONTH PERIODS ENDED MARCH 31,   | THOUSAND BAHT |        |
|---|---------------|--------|
|   | 2026          | 2025   |
| Corporate income tax for the periods  | 11,429        | 20,048 |
| Amortization and reversal of temporary differences<br>assets/liabilities on temporary differences | (538)         | (722)  |
| Income tax expenses   | 10,891        | 19,326 |

As at March 31, 2026 and December 31, 2025, the deferred tax assets/liabilities arose from the following temporary differences:

| PARTICULARS  | THOUSAND BAHT           |                            |
|--|-------------------------|----------------------------|
|  | As at March<br>31, 2026 | As at December<br>31, 2025 |
| <b>Temporary differences in the statements of comprehensive income</b> |                         |                            |
| Allowance for adjustment investment value in Open-ended Fund           | 20                      | 24                         |
| Allowance for adjustment in market securities                          |                         |                            |
| -other current financial assets  | 1,053                   | 1,236                      |
| Allowance for expected credit loss                                     | 10,716                  | 11,398                     |
| Provision for long-term employee benefits                              | 110,321                 | 106,758                    |
| Total  | 122,110                 | 119,416                    |
| <b>Temporary differences in other comprehensive income</b>             |                         |                            |
| <b>- Recognized in other components of shareholders' equity</b>        |                         |                            |
| Allowance for adjustment in market securities                          |                         |                            |
| -other non-current financial assets                                    | (5,126)                 | (5,069)                    |
| Gains on re-measurements of defined benefit plans                      | (25,754)                | (25,754)                   |
| Total  | 91,230                  | 88,593                     |
| <b>Deferred tax assets calculated from tax rate of 20%.</b>            | 18,246                  | 17,719                     |

### 13. FINANCIAL INFORMATION BY SEGMENT

The Company is engaged in the business of medical treatment in one geographical area, Thailand. Therefore, the financial information by segment is not shown in these financial statements.

**14. COMMITMENT**

14.1 As at March 31, 2026 and December 31, 2025, the Company has commitment from the issuance of bank guarantee as follow :

| PARTICULAR                                     | THOUSAND BAHT        |                         |
|--|----------------------|-------------------------|
|  | As at March 31, 2026 | As at December 31, 2025 |
| Letters of guarantee issued by commercial bank | 4,277                | 4,277                   |

14.2 Commitment under service agreement

As at March 31, 2026, the Company has entered into service agreements which can be cancelled when the counter party has prior notice 30 to 60 days in advance the amount of Baht 7.69 million.

14.3 Capital expenditure commitments

As at March 31, 2026, the Company has capital expenditure commitments to pay a total of Baht 85.08 million in regarding to the improvement of system and construction project.

**15. FINANCIAL STATEMENTS APPROVAL**

These interim financial statements are duly approved by the Company's Board of Directors on May 8, 2026.