**Headline :** Financial Transaction with Risk to the Financial Position and Operating Performance.

**Security Symbol :** SAAM

## Financial Transaction with Risk to the Financial Position and Operating Performance

**Item No. :** 1

**Quarter / Year :** Quarter 2/2026

**Name of Transaction :** Allowance for impairment loss of intangible assets

**Type of Transaction :** Asset Impairment

### Details of Transaction

#### Source of Transaction

The Group holds the digital asset B4FWX, which is recognized as an intangible asset at a cost of Baht 70.88 million. As of June 30, 2026, the fair value of B4FWX was approximately Baht 6.9 million. Accordingly, an impairment loss of Baht 63.98 million was recognized in accordance with the applicable accounting principles. However, as of the date of the auditor's report (August 7, 2026), the fair value of the digital asset B4FWX was Baht 72.4 million, which was higher than its cost.

#### Cause of transaction

The aforementioned impairment resulted from the fluctuation in the price of the digital asset B4FWX as of the end of the accounting period, based on the relevant closing price, which reflects changes in market conditions or the liquidity of the digital asset.

## Details of Loss Amounts

**Loss Amounts (Thousand Baht)** : 63,980

**Quarter / Year** : Quarter 2/2026

**Table of Proportion of Loss Amount Compared with the Latest Financial Statements**

| (Unit : Thousand Baht) | Quarter 2 30 June 2026 | % Loss Amounts Quarter 2 30 June 2026 | Period 6 Months 30 June 2026 | % Loss Amounts Period 6 Months 30 June 2026 |
|---|---|---|---|---|
| **Operating Income** | 17,972 | 356% | 36,575 | 175% |
| **Net Profit (Loss) Attributable to Owners of the Parent** | (60,830) | 105% | (51,482) | 124% |
| **The Relevant Transaction Value** | 70,883 | 90% | 70,883 | 90% |
| **Shareholders' Equity Attributable to Owners of the Parent** | 433,816 | 15% | 433,816 | 15% |

## Impact Analysis

### Impact Analysis on Business Operation / Financial Position / Liquidity / Operating Performance

The recognition of an impairment loss of Baht 63.98 million represents an accounting impact arising from the fair value assessment as of June 30, 2026, and does not constitute an actual loss from the disposal of the digital asset. Therefore, it has no direct impact on the liquidity or business operations of the Group. In this regard, following the end of the accounting period on June 30, 2026, the price of the digital asset B4FWX increased. As of the date of the auditor’s report (August 7, 2026), its fair value was Baht 72.4 million, which was higher than its cost. This reflects that the fair value as of June 30, 2026 was an assessment at a particular point in time, and that the price may fluctuate depending on market conditions or the liquidity of the digital asset.

### Assessment of Impact on Internal Control System

The aforementioned event was not found to have resulted from any deficiencies in the Group’s internal control.

## Corrective and Preventive Measures

### Corrective and Preventive Measures to Avoid Recurrence of Similar Event

As the price of digital assets may fluctuate depending on market conditions or the liquidity of the digital asset, which is inherent in the nature of this type of asset, the Group will closely monitor market conditions and closely monitor and maintain the liquidity of the digital asset B4FWX.

## Board of Directors’ Opinion

### Board of Directors’ and Audit Committee’s Opinion on the Reasonableness of Past Transactions

The Board of Directors and the Audit Committee are of the opinion that the transactions entered into in the past were conducted based on the information, facts, and circumstances existing at the time of consideration, with reasonable business rationale supporting the decision to enter into such transactions. The price of digital assets may fluctuate depending on market conditions or the liquidity of such digital assets, which the Board of Directors and the Audit Committee were aware of. Such fluctuations do not alter the rationale for considering and entering into the transactions at that time.

### Board of Directors’ and Audit Committee’s Opinion on the Appropriateness of Current Measures

The Board of Directors and the Audit Committee are of the opinion that the measures currently implemented by the Group, namely, closely monitoring market conditions and maintaining the liquidity of the digital asset B4FWX, are appropriate measures.

## Transaction Status

**Current Progress Status :** Under Rectification