Headline : Financial Items Posing Risks to Financial Position and Operating Results (Progress Report)

Security Symbol : SAAM

Progress Report on Corrective of Financial Transaction with Risk to the Financial Position and Operating Performance

Item No. : 1

Quarter / Year : Quarter 3/2026

Name of Transaction : Allowance for impairment loss of intangible assets

Progress Report Type : Asset Impairment

Progress Report

Date of First Notification of the Transaction : 07 August 2026

Financial Reporting Period of First Notification of the Transaction : Quarter 2/2026

Current Progress Status : Rectification Completed (End of Progress Reporting)

Progress Report on Financial Transaction with Risk to the Financial Position and Operating Performance

As the Group clarified in its previous report, the recognition of the THB 63.98 million impairment loss allowance was an accounting effect arising from a fair value measurement at a particular point in time, and not an actual loss from the disposal of the digital asset. It therefore had no direct impact on the Group's liquidity or business operations. The reversal of the THB 63.98 million impairment loss allowance in Q3 2026 was an accounting item of the same nature and was recognised in the consolidated statement of profit or loss for the three-month period ended 30 September 2026. It was the main reason that profit attributable to owners of the Company for Q3 2026 amounted to THB 66.43 million (Q2 2026: net loss of THB 60.83 million). For the nine-month period ended 30 September 2026, the impairment loss allowance recognised in Q2 2026 and its reversal in Q3 2026 fully offset each other. There was therefore no net impact on operating results for the nine-month period. As of 30 September 2026, the digital asset was presented at a net carrying amount of THB 71.46 million, which was above cost and included the foreign currency translation difference as of 30 September 2026.