

Report of the independent auditor on the summary financial statements prepared for announcement in newspapers

To the Shareholders and Board of Directors of Thai Digital Assets Exchange Company Limited

Opinion

The summary financial statements, which comprise the summary statements of financial position as at 31 December 2025, and the summary statements of comprehensive income for the year then ended, are derived from the audited financial statements of Thai Digital Assets Exchange Company Limited (“the audited financial statements”).

In my opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements of Thai Digital Assets Exchange Company Limited.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Thai Financial Reporting Standards. Reading the summary financial statements and the auditor’s report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor’s report thereon.

The Audited Financial Statements and My Report Thereon

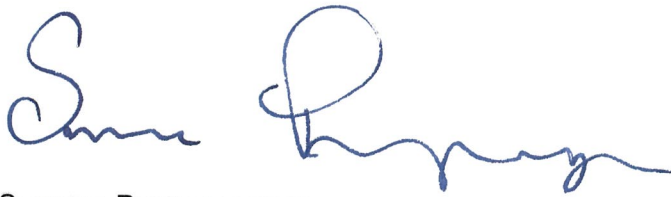
I expressed an unmodified audit opinion on the audited financial statements in my report dated 19 February 2026.

Management’s Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements based on the audited financial statements to newspaper announcements and posted at the office of Thai Digital Assets Exchange Company Limited.

Auditor's Responsibilities

My responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on my procedures, which were conducted in accordance with Thai Standard on Auditing 810 (Revised), "Engagements to Report on Summary Financial Statements".

A handwritten signature in blue ink, appearing to read 'Sumana Punpongsanon', written in a cursive style.

Sumana Punpongsanon

Certified Public Accountant (Thailand) No. 5872

EY Office Limited

Bangkok: 19 February 2026

Thai Digital Assets Exchange Company Limited**Statement of financial position****As at 31 December 2025**

(Unit: Thousand Baht)

Assets	<u>2025</u>	<u>2024</u>
Current assets		
Cash and cash equivalents	90,680	61,152
Other current receivables	30	871
Other current assets	7,006	5,659
Total current assets	<u>97,716</u>	<u>67,682</u>
Non-current assets		
Intangible assets	4,323	5,386
Other non-current assets	33	16
Total non-current assets	<u>4,356</u>	<u>5,402</u>
Total assets	<u>102,072</u>	<u>73,084</u>
Liabilities and shareholders' equity		
Current liabilities		
Trade and other current payables	3,697	7,869
Other current liabilities	-	7
Total current liabilities	<u>3,697</u>	<u>7,876</u>
Total liabilities	<u>3,697</u>	<u>7,876</u>
Shareholders' equity		
Share capital		
Registered		
20,000,000 ordinary shares of Baht 10 each (2024: 15,000,000 ordinary shares of Baht 10 each)	<u>200,000</u>	<u>150,000</u>
Issued and fully paid-up		
20,000,000 ordinary shares of Baht 10 each (2024: 15,000,000 ordinary shares of Baht 10 each)	200,000	150,000
Deficits	<u>(101,625)</u>	<u>(84,792)</u>
Total shareholders' equity	<u>98,375</u>	<u>65,208</u>
Total liabilities and shareholders' equity	<u>102,072</u>	<u>73,084</u>

Thai Digital Assets Exchange Company Limited
Statement of comprehensive income
For the year ended 31 December 2025

(Unit: Thousand Baht)

	<u>2025</u>	<u>2024</u>
Profit or loss:		
Revenues		
Operating revenues	31	69
Finance income	847	1,453
Total revenues	<u>878</u>	<u>1,522</u>
Expenses		
Management fee	12,939	30,375
Business operation and institution membership fees	676	752
Amortisation expenses	1,111	1,079
SEC fees	500	500
Other expenses	2,485	3,143
Total expenses	<u>17,711</u>	<u>35,849</u>
Loss before income tax expenses	<u>(16,833)</u>	<u>(34,327)</u>
Income tax expenses	-	-
Loss for the year	<u>(16,833)</u>	<u>(34,327)</u>
Other comprehensive income:		
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>(16,833)</u>	<u>(34,327)</u>
Loss per share		
Basic loss per share		
Loss attributable to equity holders of the Company (Baht per share)	<u>(1.07)</u>	<u>(2.29)</u>