Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

Chamni's Eye Public Company Limited

(CEYE)

at 30 June 2026

This report was disseminated on 28/08/2026

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JUMP+

CHAMNI'S EYE

Chamni's Eye Public Company Limited

mai Services	CG Report : - SET ESG Ratings: **-** Anti-Corruption Certification (CAC): **-**

Business Type

Full Digital Photography service both Still image and Video production for TVC and digital media and production studio rental services

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	439.89	414.51	471.57	365.71
Expenses	413.98	383.87	389.29	297.82
Net Profit	4.22	22.76	64.93	52.02
Balance Sheet (MB)				
Assets	749.32	779.29	766.43	635.47
Liabilities	111.17	123.62	126.60	115.04
Shareholders' Equity	638.15	655.67	639.82	520.42
Cash Flow (MB)				
Operating	73.27	57.73	83.36	89.33
Investing	-35.98	-20.87	-36.01	-196.13
Financing	-38.41	-34.25	-54.11	130.44
Financial Ratio				
EPS (Baht)	0.01	0.08	0.23	0.21
GP Margin (%)	20.51	23.63	29.94	30.07
NP Margin (%)	0.96	5.49	13.77	14.22
D/E Ratio (Times)	0.17	0.19	0.20	0.22
ROE (%)	0.65	3.51	11.19	12.55
ROA (%)	1.82	4.51	12.10	12.69

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**70.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Market Expansion & Diversification	✓		
2. Strategic Plan 2 : Operating Model Transformation		✓	
3. Strategic Plan 3 : Maintain Advertising Business' Revenue			✓

Governance Plan

1. Ensuring the independence of the board of directors
2. Increasing the diversity of the board of directors
3. Enhancing anti-corruption and fraud prevention efforts

Quarterly update

Section 1

Business Plan

Quarterly update : Section 1 Business Plan

Target in 2028

Title	Target	Actual Result	
	2028	2025	6M/2026
Net Profit (Million Baht)	70.00	4.22	17.24

Progress description

During the first half of 2026, the overall economic landscape and the advertising media industry continued to face uncertainty, leading many client groups to exercise greater caution in their marketing and communication budgets, and resulting in the postponement or reduction in scope of some projects. Consequently, the Group's service revenue for the first six months of 2026 decreased compared to the same period last year.

However, the company continuously prioritized cost management and operational efficiency, particularly through controlling direct costs for each project, managing resources in line with workload, and reducing expenses that do not impact service quality. This resulted in an improvement in the company's gross profit margin and significantly helped offset the impact of reduced revenue.

For the first six months of 2026, the Group reported a net profit of approximately 17.24 million Baht, a decrease of approximately 1.98% from the same period last year, which had a net profit of 17.59 million Baht. This occurred despite a decrease in total revenue of approximately 16% from the same period last year, reflecting the Group's improved efficiency in cost and expense management.

Operating results in Q2 2026 clearly demonstrate a recovery in profitability, with the company reporting a net profit of approximately 11.56 million Baht, an increase of approximately 40% from the same period last year, despite a decrease in service revenue of approximately 6.55% to 103.31 million Baht.

Growth plan/Increase business value

Strategic Plan 1 : Market Expansion & Diversification

Achieve business growth through both existing services in new markets and the development of new service offerings expanding revenue streams, reducing dependency on a single market, and building sustainable long-term growth.

Targets

Expand into international client markets through advertising services while prioritizing the growth of recurring revenue, and diversify risk beyond advertising by pursuing the entertainment business market.

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue Growth (%) YoY Growth Rate	5%	15%	15%	6.12	-16.51

Progress description

Among the continued constraints on growth in the advertising industry, the Company is placing greater emphasis on driving growth through factors within its control. The Company aims to expand its international client base, increase the proportion of recurring revenue, and leverage its Creative and Production capabilities to expand into the Entertainment and Content industries. These initiatives are intended to create new revenue streams and reduce the Company’s reliance on advertising-related revenue alone. In the short term, the Company will continue to focus on maintaining operational efficiency, disciplined cost management, and the quality of earnings. Over the medium to long term, the Company aims to transform its revenue structure from a predominantly project-based Production model toward a more diversified revenue base, with a higher proportion of recurring revenue and greater opportunities to create value from Content and Intellectual Property. This strategic direction is intended to enhance revenue quality and support the Group’s sustainable long-term growth potential.

The Company continued to execute its business expansion plan by growing existing services, developing new offerings, and expanding into the entertainment sector. Current initiatives include marketing engagements for 2 film and series projects, 1 completed series production, government funding for Entertainment Content production, and brand partnership development across 4 Entertainment IPs.

On market expansion, the Company launched a new website and communication channels, generating 14 qualified leads from large companies in Thailand and the region, while also expanding its international agency network to support overseas clients entering the Thai market.

However, revenue from new businesses has not yet been sufficient to offset the contraction in the advertising production market, resulting in an overall revenue decline of 16.51% year-on-year.

Strategic Initiative

Strategic Initiative 1 : Expand Services into the Entertainment Industry. Pursue production work and strategic investments across the entertainment industry including film and series while leveraging and extending existing advertising capabilities, with the goal of building a proprietary Entertainment Ecosystem for the company.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Explore joint venture opportunities to establish an entertainment studio focused on both original IP creation and commissioned IP production • Develop and strengthen marketing capabilities tailored to film and series properties	• Signed contracts and commenced marketing activities for one film and one series. • Secured the production of one series, which has been completed and is scheduled for release in early September 2026.

Year	Expected Outcomes	Actual Result
		• Received government funding for entertainment content production from Thai Media Fund and is currently preparing for production. • Provided brand partnership services connecting films and series with brands, expanding entertainment marketing solutions across four IPs.

Strategic Initiative 2 : Proactively communicate the company's identity and capabilities. While the company's success to date has been largely driven by word-of-mouth, as we advance our plans to enhance service capabilities (as outlined in Strategic Initiative 3), the company will take a proactive approach to communicating its strengths and expertise to the market ensuring existing clients remain informed while attracting new clients, both domestically and internationally.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Generate a minimum of 20 quality leads through online communications efforts • Ensure the market and prospective clients are aware of the company's expanded capabilities	• Developed a new website and launched online communications targeting new customer segments, while also promoting new services to existing clients across multiple channels. • Generated 14 new qualified leads from large companies in Thailand and across the region.

Strategic Initiative 3 : Expand into Regional Markets and Strategic Alliance Partnerships. Expanding into regional markets and forming strategic alliances is not merely about increasing revenue opportunities it is about positioning the company as a regional-level player while strengthening its reputation as a leader in Content Strategy and Creative Intelligence.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Develop an international expansion roadmap for identifying, evaluating, and negotiating with prospective Alliance Partners • Establish collaborations with international agencies seeking Production and Agency Partnership capabilities	• Expanded our international agency network to build partnerships for delivering advertising and marketing services to clients looking to enter and grow in the Thai market.

Strategic Plan 2 : Operating Model Transformation

To support organizational growth and enhance operational efficiency, the company plans to undertake a Digital Transformation initiative centered on the implementation of ERP systems and AI as core management infrastructure. The objective is to elevate the organization from fragmented, people-dependent workflows to a fully Data-Driven Organization supported by Automation-Enabled Operations.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Margin (%)	10%	12%	12%	0.96	8.76

Progress description

The Company continues to place strong emphasis on improving efficiency in both direct and indirect cost management. Direct costs have been reduced by approximately 3–5% through close monitoring of project-level costs, the elimination of lower-priority expenses that do not affect work quality, and greater flexibility in managing personnel and production resources.

Central administrative expenses have decreased by approximately 20–25%, primarily as a result of tighter control over office building maintenance costs and the review and reduction of interest-bearing liabilities. In addition, the Company has developed a freelancer database and has begun implementing it in actual operations without increasing the Company's recurring fixed-cost burden.

The Company is also progressing with an ERP project in collaboration with an external project management service provider, with implementation currently approximately 60% complete.

Strategic Initiative

Strategic Initiative 1 : ERP System Implementation Connecting All Business Units As the business continues to expand across clients, projects, personnel, and external partnerships, the current operational structure has grown increasingly complex. Fragmented data management systems and reliance on manual processes have resulted in delays, redundancies, and inconsistencies in decision-making. In response, the company plans to implement an Enterprise Resource Planning (ERP) system to unify data and workflows across all business units into a single, centralized platform.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Appoint a vendor to take care of he ERP system implementation	Appointed an implementation service provider, with approximately 60% of the work completed.

Strategic Initiative 2 : Reduce Cost of Service and Fixed Costs In an environment of intensifying competition and mounting pricing pressure, the company must elevate operational efficiency by targeting reductions in both Cost of Service and Fixed Costs with the aim of improving profit margins and strengthening long-term competitiveness. The objective of this initiative is not merely to "cut costs," but to fundamentally restructure the cost base in alignment with a Scalable and Lean business model.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Control project cost through a Project Costing System. establish a clear budget framework from project inception, monitor	Implemented cost-control measures across both direct costs and central administrative expenses, reducing direct costs by 3-5% and

Year	Expected Outcomes	Actual Result
	actual costs against budget in real time, analyze margin performance at the individual project level, and maintain close and continuous cost oversight throughout project execution	central administrative expenses by 20-25%

Strategic Initiative 3 : Build an Internal Freelance Pool To enhance workforce management flexibility, the company will develop a structured database of freelance talent, complete with systems for selection, evaluation, and project-based resource allocation. This approach will reduce recurring overhead costs, increase team composition flexibility, and support business scalability without unnecessarily expanding the permanent organizational structure.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish and deploy an Internal Freelance Pool database for active organizational use.	Successfully developed and deployed the database for actual use, with no additional fixed costs incurred by the company.

Strategic Plan 3 : Maintain Advertising Business' Revenue

In response to the rapid transformation of the advertising, creative, and content industries driven by artificial intelligence, evolving digital consumer behaviors, and intensifying competition centered on speed and cost efficiency the company has defined a strategic direction to elevate its organizational capabilities for sustainable long-term competitiveness and growth. This strategy is aimed at transitioning the company from a traditional Creative Production and Agency model toward an AI-Integrated Content and Creative Ecosystem one that seamlessly combines human creative talent with AI technology and agile, interconnected workflows. The ultimate goal is to differentiate service delivery, enhance operational efficiency, and strengthen the company's ability to address client needs with greater precision and responsiveness.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Gross Profit Margin (%)	23%	25%	27%	20.51	25.99

Progress description

Revenue from AI Production and Post-Production services for the six-month period of 2026 increased by more than 100%, driven by higher customer demand and the Company's enhanced capabilities through the development and strengthening of its personnel.

The Company has continued to make progress in accordance with its business development objectives and initiatives to enhance organizational capabilities. It has developed an Internal AI Agent for internal use and provided advanced AI application training to employees in order to improve operational efficiency and further develop new solutions for clients. In addition, the Company is in the process of establishing an AI-Native Production Studio, which is expected to be completed by the end of 2026.

Furthermore, the Company has established and expanded a network of leading creative professionals in Thailand to enhance its readiness for new business opportunities. The Company has also completed the establishment of its online content channels. At present, revenue from Content Retainer services generated by the Agency business segments accounts for approximately 20% of the related revenue.

Strategic Initiative

Strategic Initiative 1 : Elevate Workflows Through Seamless AI Integration The company will embed AI as a core component of its operational structure, enabling more effective problem-solving and client delivery across the entire production pipeline from concept development and visual creation, through live-action production, to post-production and content performance analytics. The primary objective is to drive productivity gains and improve organizational profit margins. Investment in AI technology and the associated skillsets, combined with the company's existing expertise, will sharpen its competitive differentiation, support the execution of increasingly complex projects, and expand its capacity to pursue larger-scale and regional-level opportunities.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• All project-handling staff integrate AI into their production workflows, enabling the company to serve existing clients with greater responsiveness and timeliness.	• Developed an Internal AI Agent for use across the company. • Conducted internal AI training for employees on advanced AI applications, both to improve work efficiency and develop new solutions for clients. • Planned the establishment of an AI-Native Production Studio, which is expected to be fully established by the end of 2026. • Increased AI Production & Post-Production revenue by 100%.

Strategic Initiative 2 : Strengthen Creative Capabilities Within Production Services The company will enhance its capacity to support clients throughout the pre-production creative process facilitating and co-developing creative concepts that are fully aligned with production requirements, in order to maximize overall project efficiency and output quality.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish a new standard for client-facing pre-production creative support through targeted employee capability development and strategic talent acquisition.	Recruited and built relationships with leading creative talent in Thailand to strengthen readiness for new business opportunities.

Strategic Initiative 3 : Reposition the Agency toward a Content-Led Strategy Shift the agency business unit's sales mix from a project-based model to a Content Retainer Model building long-term client relationships through Always-on Content, Content Strategy Ownership, and digital channel-driven client acquisition. This transition is designed to reduce exposure to price-based competition, increase client switching costs, and generate a more predictable and recurring revenue stream.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish an internal online content channel as a practical training ground for all staff to develop, produce, and publish contemporary content formats building the capabilities needed to effectively address evolving client demands. • Content Retainer revenue to represent ≥ 20% of total agency service revenue	• Successfully established an online content channel. • Content Retainer revenue currently accounts for approximately 20% of agency business revenue.

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Board Structure and Qualifications

Ensuring the independence of the board of directors

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The Chairman of the Board is an Independent Director	-	-	-	Complete	Success
The Board of Directors comprises more than 50% Independent Directors	-	-	-	Complete	Success

Strategic Initiative

Strategic Initiative 1 : The Chairman of the Board serves as an Independent Director.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Currently the Chairman of the Board is an Independent Director	Currently the Chairman of the Board is an Independent Director

Strategic Initiative 2 : The Board of Directors comprises more than 50% Independent Directors

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Currently the Board of Directors comprises more than 50% Independent Directors	Currently the Board of Directors comprises more than 50% Independent Directors

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Increasing the diversity of the board of directors

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	-	-	-	Complete	Success

Strategic Initiative

Strategic Initiative : The proportion of female directors on the Board shall be no less than 30%.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Currently the proportion of female directors on the Board shall be no less than 30%.	Currently, female directors constitute no less than 30% of the company's board of directors.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company firmly believes that transparency is the foundation of trust, and that integrity is the cornerstone of sustainable growth. We are therefore committed to conducting business under the principles of good corporate governance, while maintaining an uncompromising stance against corruption and misconduct in all forms. To translate this commitment into concrete action, the company has established clear policies and practices that apply across all levels of the organization from the Board of Directors and executive management to every employee upheld as a single unified standard that must be strictly observed and adhered to throughout the organization. From a governance perspective, these policies and practices are subject to approval by the Board of Directors, and are continuously monitored, evaluated, reviewed, and refined to ensure ongoing alignment with the evolving business environment and risk landscape. To further elevate standards and build international-level credibility, the company plans to join the Private Sector Collective Action Coalition Against Corruption (CAC) a clear demonstration of its commitment to transparent business conduct and its dedication to strengthening confidence among investors and all stakeholders.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	In Progress	Success	Success	In Progress	In Progress
An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations,formally approved by the Board of Directors,and supported by clear and practical implementation guidelines	-	-	-	Complete	Success
The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations,corrective actions and preventive measures are clearly defined to prevent recurrence	In Progress	Success	Success	Not Started	In Progress

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	In Progress	Success	Success	Not Started	In Progress
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	Certified	Not Started	Signatory
Foster an organizational culture that actively encourages all personnel to participate in and champion anti-corruption efforts.	Not Started	n Progress	Success	-	In progress

Progress description

Chamni's eye Public Company Limited has reviewed and supplemented the following policies and charters:

- Anti-Corruption Policy
- Whistleblowing Policy
- Related Party Transactions Policy
- Conflict of Interest Prevention Policy
- Securities Holding Reporting Policy
- Insider Trading Policy
- Good Corporate Governance Policy
- Code of Conduct and Business Ethics
- Sustainability Management Policy
- Corporate Governance and Social Responsibility Committee Charter
- Audit Committee Charter
- Executive Committee Charter
- Charter of the Board of Directors

and approved by the Board of Directors Meeting No. 3/2569 on August 13, 2569. Furthermore, to ensure that the operations of Tachamni Public Company Limited are efficient, standardized, and in line with the principles of Good Corporate Governance, this has been announced for all executives and employees to acknowledge and strictly adhere to.

Strategic Initiative

Strategic Initiative 1 : Conduct an annual review of anti-corruption and anti-bribery policies and practices before the Board of Directors, at a minimum frequency of once per year.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Conduct regular reviews of anti-corruption and anti-bribery policies and practices, with a focus on continuous improvement to ensure alignment with the evolving business context,	Chamni's eye Public Company Limited has reviewed and supplemented its anti-corruption policy and guidelines, which were presented for approval at the Board of Directors Meeting No. 3/2569 on August 13, 2569. The Company stipulates that its anti-corruption policy and guidelines be reviewed at least once a year

Year	Expected Outcomes	Actual Result
	emerging risks, and international corporate governance standards, prior to submission to the Board of Directors for consideration and approval.	to prevent and combat corruption, taking into consideration new laws and regulations, risk assessments, as well as changing situations and environments. Furthermore, the Audit Committee is required to assess the adequacy and effectiveness of anti-corruption measures and report the findings to the Board of Directors.

Strategic Initiative 2 : Obtain CAC certification from the Thai Institute of Directors Association (Thai IOD).

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Prepare for and submit an application to the CAC program as a formal declaration of the company's anti-corruption commitment.	Chamni’s eye Public Company Limited has declared its intention with CAC from the Thai Institute of Directors Association (Thai IOD).

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/CEYE0_JUMP%2B_Plan_Year_2026-2028_EN.pdf

Attachments

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/CEYE/1787892123527.pdf