



No.AC 008/2025 (PM)

7 August 2025

Subject: Clarification on the difference of the profit (loss) from the same period of the previous year  
To : Director  
Listing & Disclosure Department, The Stock Exchange of Thailand

According to the business operating results of the Company and its subsidiaries for three-month period ended 30 June 2025, the Company and its subsidiaries had profit for this period of THB 161.6 million, approximate to the previous quarter and higher than the same period of the previous year by THB 57.3 million or 55.0 percent. Such results represent the difference of the Company and its subsidiaries' business operational results for this period from the same period of the previous year of more than 20 percent. Key changing items are as follows:

1. Revenue from sales and services in the period was THB 1,513.1 million, an increase of THB 393.3 million or 35.1 percent from the same period of the previous year, consisting of:

- Domestic sales were THB 754.9 million, an increase of THB 48.9 million from the same period of the previous year, due to increased consumer products distribution business by THB 30.0 million and increased food production business by THB 18.9 million from coffee business.
- International sales were THB 758.2 million, an increase of THB 344.4 million from the same period of the previous year. Such growth resulted from cat food production business of THB 348.9 million, meanwhile consumer products distribution business decreased by THB 4.5 million.

Gross profit margin was at 29.1 percent, a decrease of 5.1 percent from the same period of the previous year due to the increase in raw materials cost of cat food business.

2. Distribution cost in the period amounted to THB 125.7 million, a decrease of THB 1.0 million from the same period of the previous year. The ratio of distribution cost per revenue of sales and services was 8.3 percent, a decrease of 3.0 percent from the same period of the previous year due to the increased proportion of revenue from the food production business.

3. Administrative expenses in the period amounted to THB 140.4 million, a decrease of THB 9.1 million from the same period of the previous year, due to a decrease of an exchange rate losses of THB 14.3 million from the same period of the previous year and an increase in other administrative expenses of THB 5.2 million, as a result of an increase in personnel expenses of THB 5.7 million and a decrease of other administrative expenses of THB 0.5 million.



4. According to the financial reporting standards on financial instruments, the Company and its subsidiaries had unrealized gain from fair value measurement of financial assets in the period of THB 19.6 million, consisting of gain from fair value measurement of foreign exchange contract of THB 21.0 million and loss from fair value measurement of equity securities units of THB 1.4 million.

5. Corporate tax amounted to THB 44.4 million, an increase of THB 30.3 million from a subsidiary that had fully utilized benefits of BOI tax on efficiency-enhancing investments since November 2024.

As for operating results for the six-month period ended 30 June 2025, the Company and its subsidiaries had a profit for the period of THB 322.5 million, an increase of THB 93.0 million or 40.6 percent from the same period of the previous year with an increase in revenue of sales of THB 789.2 million from the an increase in production business of THB 674.4 million regarding cat food production and distribution business of THB 114.8 million. Gross profit margin was 30.0 percent, a decrease of 4.3 percent from the previous period from the increasing materials cost of the cat food production business. Distribution expenses increased by THB 5.3 million from the previous period due to the opening of a new coffee shop branch at the end of November 2024, which resulted in increased expenses by THB 9.0 million and decreased expenses of sales department by THB 3.7 million. Administrative expense in the period increased by THB 282.1 million, an increase of THB 24.5 million from the same period of the previous year due to an increase in personnel expenses and donation expenses. In the period, there was an unrealized gain from fair value measurement of financial assets amounted to THB 8.4 million, which was the measurement of the value of investment funds and forward contracts in accordance with the financial reporting standards on financial instruments, and in the same period of the previous year, the amount was shown as a loss of THB 11.1 million.

Please be informed accordingly.

Yours faithfully,

-Signed-

Mrs. Pensri Dettingeng

Authorized Person

Premier Marketing Public Company Limited