

Premier Marketing Public Company Limited
and its subsidiaries

Review report and consolidated and
separate financial information

For the three-month and six-month periods ended 30 June 2025

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Premier Marketing Public Company Limited

I have reviewed the accompanying consolidated financial information of Premier Marketing Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2025, the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Premier Marketing Public Company Limited for the same periods (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Chonlaros Suntiasvaraporn
Certified Public Accountant (Thailand) No. 4523

EY Office Limited
Bangkok: 7 August 2025

Premier Marketing Public Company Limited and its subsidiaries

Statement of financial position

As at 30 June 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2025	31 December 2024	30 June 2025	31 December 2024
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		31,839	91,405	5,837	29,247
Trade and other current receivables	2	977,042	832,187	530,836	549,315
Short-term loans to related parties and interest receivables	3	-	-	463,809	261,533
Inventories	4	521,920	433,028	26,409	29,580
Other current financial assets	5	106,994	272,120	37,157	100,265
Other current assets		98,441	54,855	6,556	6,910
Total current assets		1,736,236	1,683,595	1,070,604	976,850
Non-current assets					
Restricted bank deposits		6,003	6,003	119	119
Other non-current financial assets	6	75,103	86,276	60,767	69,807
Investments in subsidiaries	7	-	-	377,951	377,951
Property, plant and equipment	8	1,217,028	1,141,976	9,342	9,925
Right-of-use assets	9	62,971	72,792	3,852	9,136
Right-of-use assets - prepaid rental	9	14,690	16,168	14,690	16,168
Non-operating assets	10	20,460	20,528	-	-
Deferred tax assets		23,514	19,477	17,320	14,850
Other non-current assets		56,909	53,798	22,201	19,770
Total non-current assets		1,476,678	1,417,018	506,242	517,726
Total assets		3,212,914	3,100,613	1,576,846	1,494,576

The accompanying notes are an integral part of the interim financial statements.

Premier Marketing Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 June 2025

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2025 (Unaudited but reviewed)	31 December 2024 (Audited)	30 June 2025 (Unaudited but reviewed)	31 December 2024 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	11	48,000	-	-	-
Trade and other current payables	12	679,103	673,539	450,430	459,279
Current portion of long-term loans from financial institutions and accrued interests	13	49,060	42,210	-	-
Current portion of lease liabilities	14	19,869	24,377	2,136	6,738
Income tax payable		91,016	92,073	16,258	21,813
Other current liabilities		19,969	24,566	4,793	5,767
Total current liabilities		907,017	856,765	473,617	493,597
Non-current liabilities					
Long-term loans from financial institutions, net of current portion	13	155,916	128,520	-	-
Lease liabilities, net of current portion	14	43,467	48,469	1,809	2,487
Deferred tax liabilities		87,094	86,736	-	-
Non-current provision for employee benefits	16	223,294	212,735	77,211	74,217
Other non-current liabilities		40	-	-	-
Total non-current liabilities		509,811	476,460	79,020	76,704
Total liabilities		1,416,828	1,333,225	552,637	570,301

The accompanying notes are an integral part of the interim financial statements.

Premier Marketing Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>30 June 2025</u>	<u>31 December 2024</u>	<u>30 June 2025</u>	<u>31 December 2024</u>
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity				
Share capital				
Registered				
558,120,000 ordinary shares of Baht 1 each	<u>558,120</u>	<u>558,120</u>	<u>558,120</u>	<u>558,120</u>
Issued and fully paid up				
558,120,000 ordinary shares of Baht 1 each	558,120	558,120	558,120	558,120
Surplus (deficit) from the changes in the ownership interests				
in subsidiary	(8,320)	(8,320)	-	-
Retained earnings				
Appropriated - statutory reserve	62,180	62,180	62,180	62,180
Unappropriated	982,336	954,702	403,909	303,975
Other components of shareholders' equity	<u>240,777</u>	<u>238,726</u>	-	-
Equity attributable to owners of the Company	1,835,093	1,805,408	1,024,209	924,275
Non-controlling interest of the subsidiary	<u>(39,007)</u>	<u>(38,020)</u>	-	-
Total shareholders' equity	<u>1,796,086</u>	<u>1,767,388</u>	<u>1,024,209</u>	<u>924,275</u>
Total liabilities and shareholders' equity	<u>3,212,914</u>	<u>3,100,613</u>	<u>1,576,846</u>	<u>1,494,576</u>
	-	-	-	-

The accompanying notes are an integral part of the interim financial statements.

..... Director

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit or loss:					
Revenues					
Sales		1,512,756	1,119,518	721,729	690,902
Rental and service income		306	222	-	-
Dividend income	7	-	-	356,073	256,961
Gain on sales of investment		1,173	587	587	115
Other income		12,124	7,399	4,147	4,666
Unrealised gain from revaluation of fair value of financial assets		19,629	4,825	-	-
Total revenues		<u>1,545,988</u>	<u>1,132,551</u>	<u>1,082,536</u>	<u>952,644</u>
Expenses					
Cost of sales and services		1,072,070	736,452	531,055	508,749
Selling and distribution expenses		125,714	126,707	107,289	110,710
Administrative expenses		140,375	149,517	83,464	62,446
Unrealised loss from revaluation of fair value of financial assets		-	-	1,045	3,519
Total expenses		<u>1,338,159</u>	<u>1,012,676</u>	<u>722,853</u>	<u>685,424</u>
Operating profit		<u>207,829</u>	<u>119,875</u>	<u>359,683</u>	<u>267,220</u>
Finance income		407	467	1,967	2,322
Finance cost		(2,525)	(1,795)	(210)	(319)
Reversal of impairment (loss) on financial assets		301	(130)	886	190
Profit before income tax expenses		<u>206,012</u>	<u>118,417</u>	<u>362,326</u>	<u>269,413</u>
Income tax expenses	15	(44,444)	(14,147)	(6,373)	(4,258)
Profit for the period		<u>161,568</u>	<u>104,270</u>	<u>355,953</u>	<u>265,155</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of comprehensive income (continued)

For the three-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
Note	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	512	90	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	512	90	-	-
Total comprehensive income for the period	162,080	104,360	355,953	265,155
Profit or loss attributable to:				
Equity holders of the Company	162,124	104,584	355,953	265,155
Non-controlling interest of the subsidiary	(556)	(314)		
	<u>161,568</u>	<u>104,270</u>		
Total comprehensive income attributable to:				
Equity holders of the Company	162,636	104,674	355,953	265,155
Non-controlling interest of the subsidiary	(556)	(314)		
	<u>162,080</u>	<u>104,360</u>		
Basic earnings per share	17			
Profit attributable to equity holders of the Company	0.29	0.19	0.64	0.48

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of comprehensive income

For the six-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit or loss:					
Revenues					
Sales		2,980,542	2,191,705	1,436,729	1,315,900
Rental and service income		668	326	-	-
Dividend income	7	-	-	356,073	256,961
Gain on sales of investment		1,645	1,211	793	277
Other income		23,842	12,724	6,393	7,616
Unrealised gain from revaluation of fair value of financial assets		8,400	-	-	-
Total revenues		3,015,097	2,205,966	1,799,988	1,580,754
Expenses					
Cost of sales and services		2,086,440	1,439,471	1,040,905	969,660
Selling and distribution expenses		229,867	224,599	196,533	194,529
Administrative expenses		282,148	257,647	137,189	112,473
Unrealised loss from revaluation of fair value of financial assets		-	11,131	9,194	4,245
Total expenses		2,598,455	1,932,848	1,383,821	1,280,907
Operating profit		416,642	273,118	416,167	299,847
Finance income		791	478	3,115	4,394
Finance cost		(4,091)	(3,170)	(272)	(911)
Reversal of impairment (loss) on financial assets		963	291	(5,500)	(2,017)
Profit before income tax expenses		414,305	270,717	413,510	301,313
Income tax expenses	15	(91,853)	(41,270)	(17,773)	(10,918)
Profit for the period		322,452	229,447	395,737	290,395

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of comprehensive income (continued)

For the six-month period ended 30 June 2025

(Unit: Thousand Baht, except basic earnings per share expressed in Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
Note	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	2,051	(799)	-	-
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	2,051	(799)	-	-
Total comprehensive income for the period	324,503	228,648	395,737	290,395
Profit or loss attributable to:				
Equity holders of the Company	323,437	230,072	395,737	290,395
Non-controlling interest of the subsidiary	(985)	(625)		
	<u>322,452</u>	<u>229,447</u>		
Total comprehensive income attributable to:				
Equity holders of the Company	325,488	229,273	395,737	290,395
Non-controlling interest of the subsidiary	(985)	(625)		
	<u>324,503</u>	<u>228,648</u>		
Basic earnings per share	17			
Profit attributable to equity holders of the Company	0.58	0.41	0.71	0.52

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Consolidated financial statements											
	Issued and fully paid-up share capital	Surplus (deficit) from the changes in the ownership interests in subsidiary	Other components of shareholders' equity							Equity		
			Retained earnings		Other comprehensive income		Other changes by the owners		Total other components of shareholders' equity	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiary	Total shareholders' equity
			Appropriated - Statutory reserve	Unappropriated	Revaluation surplus on land	Exchange differences on translation of financial statements in foreign currency	Difference on reorganisation of business of group companies					
Balance as at 1 January 2024	558,120	(8,320)	62,180	702,958	341,942	347	(124,855)	217,434	1,532,372	(36,576)	1,495,796	
Profit for the period	-	-	-	230,072	-	-	-	-	230,072	(625)	229,447	
Other comprehensive income for the period	-	-	-	-	-	(799)	-	(799)	(799)	-	(799)	
Total comprehensive income for the period	-	-	-	230,072	-	(799)	-	(799)	229,273	(625)	228,648	
Dividend paid (Note 19)	-	-	-	(83,716)	-	-	-	-	(83,716)	-	(83,716)	
Balance as at 30 June 2024	558,120	(8,320)	62,180	849,314	341,942	(452)	(124,855)	216,635	1,677,929	(37,201)	1,640,728	
Balance as at 1 January 2025	558,120	(8,320)	62,180	954,702	364,530	(949)	(124,855)	238,726	1,805,408	(38,020)	1,767,388	
Profit for the period	-	-	-	323,437	-	-	-	-	323,437	(985)	322,452	
Other comprehensive income for the period	-	-	-	-	-	2,051	-	2,051	2,051	-	2,051	
Total comprehensive income for the period	-	-	-	323,437	-	2,051	-	2,051	325,488	(985)	324,503	
Dividend paid (Note 19)	-	-	-	(295,803)	-	-	-	-	(295,803)	(2)	(295,805)	
Balance as at 30 June 2025	558,120	(8,320)	62,180	982,336	364,530	1,102	(124,855)	240,777	1,835,093	(39,007)	1,796,086	

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	Separate financial statements			Total shareholders' equity
	Issued and fully paid-up share capital	Retained earnings		
		Appropriated - Statutory reserve	Unappropriated	
Balance as at 1 January 2024	558,120	62,180	86,518	706,818
Profit for the period	-	-	290,395	290,395
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	290,395	290,395
Dividend paid (Note 19)	-	-	(83,716)	(83,716)
Balance as at 30 June 2024	<u>558,120</u>	<u>62,180</u>	<u>293,197</u>	<u>913,497</u>
Balance as at 1 January 2025	558,120	62,180	303,975	924,275
Profit for the period	-	-	395,737	395,737
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	395,737	395,737
Dividend paid (Note 19)	-	-	(295,803)	(295,803)
Balance as at 30 June 2025	<u>558,120</u>	<u>62,180</u>	<u>403,909</u>	<u>1,024,209</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries**Cash flow statement****For the six-month period ended 30 June 2025**

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Cash flows from operating activities				
Profit before tax	414,305	270,717	413,510	301,313
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	68,918	54,360	8,408	9,041
Write-off assets	14	392	-	387
Allowance for expected credit loss (reversal)	(963)	(291)	5,500	2,017
Reversal on reduction cost of inventory to net realisable value	(332)	(1,869)	(271)	(647)
Gain on sales of investments in unit trust - open-ended fund	(1,645)	(1,211)	(793)	(277)
(Gain) loss on sales of machinery, equipment and building improvement	(101)	840	(3)	(14)
Non-current provision for employee benefits	14,229	14,436	4,468	4,468
Unrealised (gain) loss on exchange rate	3,725	(1,843)	486	(1,119)
Unrealised gain from fair value adjustments on financial instruments	(19,586)	-	-	-
Unrealised loss from revaluation of fair value of financial assets	11,186	11,131	9,194	4,245
Gain on write-off right-of-use assets	(19)	-	-	-
Dividend income	-	-	(356,073)	(256,961)
Finance income	(791)	(478)	(3,115)	(4,394)
Finance cost	4,091	3,170	272	911
Profit from operating activities before changes in operating assets and liabilities	493,031	349,354	81,583	58,970
Operating assets (increase) decrease				
Trade and other current receivables	(147,648)	94,089	16,958	42,515
Inventories	(88,560)	(113,382)	3,442	3,008
Other current assets	(44,136)	1,860	354	4,845
Other non-current assets	(4,018)	(10,834)	(2,669)	(4,067)
Operating liabilities increase (decrease)				
Trade and other current payables	5,570	(67,801)	(8,874)	(19,223)
Other current liabilities	(4,597)	11,024	(974)	(319)
Other current financial liabilities	(100)	17,407	-	-
Cash paid for non-current provision for employee benefits	(3,670)	(7,617)	(1,474)	(1,036)
Other non-current liabilities	40	-	-	-
Cash flows from operating activities	205,912	274,100	88,346	84,693
Cash paid for corporate income tax	(95,896)	(34,563)	(25,798)	(13,616)
Net cash flows from operating activities	110,016	239,537	62,548	71,077

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Cash flow statement (continued)

For the six-month period ended 30 June 2025

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Cash flows from investing activities				
Purchase of investments in unit trust - open-ended fund	(1,372,201)	(1,263,051)	(498,791)	(556,911)
Proceeds from sales of investments in unit trust - open-ended fund	1,558,647	1,177,441	562,537	462,000
Increase in short-term loans to related parties	-	-	(206,740)	(37,200)
Proceeds from sales of machinery, equipment and building improvement	199	1,161	3	73
Acquisition of machinery, equipment and building improvement	(127,331)	(102,814)	(762)	(1,255)
Dividend income	-	-	356,073	256,961
Interest received	773	460	3,115	4,394
Net cash flows from (used in) investing activities	60,087	(186,803)	215,435	128,062
Cash flows from financing activities				
Increase (decrease) in short-term loans from financial institutions	48,000	14,000	-	(10,000)
Decrease in short-term loans from related parties	-	-	-	(80,000)
Increase in long-term loans	34,251	39,836	-	-
Repayment of lease liabilities	(15,081)	(9,866)	(5,448)	(5,484)
Interest paid	(3,110)	(2,893)	(167)	(820)
Dividend paid	(295,780)	(83,719)	(295,778)	(83,718)
Net cash flows used in financing activities	(231,720)	(42,642)	(301,393)	(180,022)
Translation adjustments	2,051	(1,048)	-	-
Net increase (decrease) in cash and cash equivalents	(59,566)	9,044	(23,410)	19,117
Cash and cash equivalents at beginning of period	91,405	48,692	29,247	6,098
Cash and cash equivalents at end of period	31,839	57,736	5,837	25,215
	-	-	-	-
Supplemental disclosures of cash flows information				
Non-cash item:				
Increase in right-of-use assets under the lease during the period	12,379	1,855	63	288
Dividends which had not yet been paid	857	822	857	821

The accompanying notes are an integral part of the interim financial statements.

Premier Marketing Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and six-month periods ended 30 June 2025

1. General information

1.1 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 *Interim Financial Reporting*, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.2 Basis of consolidation

These interim consolidated financial statements include the financial statements of Premier Marketing Public Company Limited (“the Company”) and its subsidiaries (“the subsidiaries”) (collectively as “the Group”) and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2024.

1.3 Accounting policies

The interim financial statements are prepared by using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2024.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2025, do not have any significant impact on the Group’s financial statements.

2. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	30 June	31 December	30 June	31 December
	2025	2024	2025	2024
		(Audited)		(Audited)
<u>Trade and other current receivables</u>				
<u>- related parties (Note 3)</u>				
Trade receivables - related parties				
Aged on the basis of due dates				
Not yet due	18	34	-	-
Past due				
3 - 6 months	-	-	-	1,698
6 - 12 months	-	-	-	5,197
Over 12 months	-	-	14,396	9,198
Total	18	34	14,396	16,093
Less: Allowance for expected credit losses	-	-	(14,396)	(11,966)
Total trade receivables - related parties, net	18	34	-	4,127
Other current receivables - related parties	-	-	6,730	12,690
Total trade and other current receivables - related parties, net	18	34	6,730	16,817
<u>Trade and other current receivables - unrelated parties</u>				
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	860,218	763,469	502,340	509,733
Past due				
Up to 3 months	111,187	62,026	17,698	18,197
3 - 6 months	140	659	140	518
6 - 12 months	351	212	351	212
Over 12 months	631	632	164	162
Total	972,527	826,998	520,693	528,822
Less: Allowance for expected credit losses	(592)	(1,555)	(592)	(1,555)
Total trade receivables - unrelated parties, net	971,935	825,443	520,101	527,267
Other current receivables - unrelated parties	10,040	11,661	4,005	5,231
Less: Allowance for expected credit losses	(4,951)	(4,951)	-	-
Other current receivables - unrelated parties, net	5,089	6,710	4,005	5,231
Total trade and other current receivables - unrelated parties, net	977,024	832,153	524,106	532,498
Total trade and other current receivables - net	977,042	832,187	530,836	549,315

3. Related party transactions

During the periods, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties.

(Unit: Million Baht)

	Consolidated financial statements				Transfer pricing policy
	For the three-month periods		For the six-month periods		
	ended 30 June		ended 30 June		
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	
<u>Transactions with parent company</u>					
Administrative expenses	23	23	45	43	Contract price
<u>Transactions with related companies</u>					
Purchases of goods	1	-	1	-	Cost plus a certain margin
Purchases of assets	2	1	5	1	Cost plus a certain margin
Selling and distribution expenses	1	1	2	2	Contract price
Administrative expenses	5	4	8	7	Contract price

(Unit: Million Baht)

	Separate financial statements				Transfer pricing policy
	For the three-month periods		For the six-month periods		
	ended 30 June		ended 30 June		
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	
<u>Transactions with parent company</u>					
Administrative expenses	11	10	21	18	Contract price
<u>Transactions with subsidiaries</u>					
(eliminated from the consolidated financial statements)					
Sales of goods	-	2	-	5	Cost plus a certain margin
Interest income	2	2	3	4	1.60 to 3.62 percent per annum (2024: 2.70 and 3.67 percent per annum)
Other income	2	2	4	4	Contract price
Purchases of goods	383	330	763	656	Cost plus a certain margin
Selling and distribution expenses	3	1	6	3	Contract price
Administrative expenses	4	4	8	7	Contract price
<u>Transactions with related companies</u>					
Administrative expenses	4	2	6	5	Contract price

(Unaudited but reviewed)

As at 30 June 2025 and 31 December 2024, the balances of the accounts between the Group and those related parties are as follows:

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	30 June	31 December	30 June	31 December
	2025	2024	2025	2024
		(Audited)		(Audited)
<u>Trade and other current receivables - related parties</u>				
(Note 2)				
Subsidiaries	-	-	6,730	16,817
Related companies (related by common directors)	18	34	-	-
Total trade and other current receivables - related parties	18	34	6,730	16,817
<u>Trade and other current payables - related parties</u>				
(Note 12)				
Subsidiaries	-	-	247,599	247,116
Related companies (related by common directors/ related person)	1,525	4,405	520	-
Total trade and other current payables - related parties	1,525	4,405	248,119	247,116
<u>Lease liabilities, net - related parties</u>				
Related companies (related by common directors/ related person)	17,561	16,684	-	-
Total lease liabilities, net - related parties	17,561	16,684	-	-

Loans to related parties

As at 30 June 2025 and 31 December 2024, the balances of loans between the Company and those related parties are the loans in the form of promissory notes which the Company granted to its subsidiaries. The loans are repayable on demand and unsecured. The movement are as follows:

(Unit: Thousand Baht)

		Separate financial statements					
		Balance as at	Increase	Decrease	Allowance for	Unrealised	Balance as at
Interest rate		31 December	during	during the	expected	loss on	30 June
(percent per annum)		2024	the period	period	credit losses	exchange	2025
	<u>30 June</u>	<u>31 December</u>					
	<u>2025</u>	<u>2024</u>					
<u>Short-term loans to</u>							
<u>related parties and</u>							
<u>interest receivables</u>							
Premier Canning Industry							
Company Limited	2.17	-	-	130,425	(425)	-	130,000
P.M. Food Company							
Limited	2.16 to 2.27	-	-	252,142	(194,142)	-	58,000
PM SE Company Limited	1.60	3.62 and 3.67	257,069	42,422	(23,682)	-	275,809
Shenzhen Premier							
Marketing Company							
Limited	3.62	2.70 and 3.62	4,464	74	(74)	(4,033)	(431)
Total			261,533	425,063	(218,323)	(4,033)	463,809

As at 30 June 2025, PM SE Company Limited (subsidiary) has short-term loans to a related party amounting to Baht 278 million (31 December 2024: Baht 256 million). The loans which the subsidiary company granted to Mivana Company Limited in the form of promissory notes and are repayable on demand and have pledged inventories as collateral.

(Unaudited but reviewed)

Directors and management's benefits

During the three-month and six-month periods ended 30 June 2025 and 2024, the Group had employee benefit expenses payable to their directors and management as below.

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Short-term employee benefits	24,982	29,353	10,068	9,962
Post-employment benefits	762	983	347	534
Total	<u>25,744</u>	<u>30,336</u>	<u>10,415</u>	<u>10,496</u>

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Short-term employee benefits	40,914	44,259	17,759	18,186
Post-employment benefits	1,523	1,966	694	1,069
Total	<u>42,437</u>	<u>46,225</u>	<u>18,453</u>	<u>19,255</u>

Guarantee obligations with related parties

The Group has outstanding guarantee obligations with related parties, as described in Note 20.4 to the financial statements.

4. Reduction of inventory to net realisable value

Movements in the reduction of inventory to net realisable value account during the six-month period ended 30 June 2025 are summarised below.

(Unit: Thousand Baht)

	Consolidated	Separate
	financial statements	financial statements
Balance as at 1 January 2025	22,559	1,706
Add: Reduce cost to net realisable value made during the period	3,844	3,861
Less: Write-off for damaged stock and return goods to principals	(4,176)	(4,132)
Balance as at 30 June 2025	<u>22,227</u>	<u>1,435</u>

5. Other current financial assets

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	30 June	31 December	30 June	31 December
	2025	2024	2025	2024
		(Audited)		(Audited)
<u>Financial assets at FVTPL</u>				
Investments - unit trust in debt securities				
open-ended fund	87,308	272,120	37,157	100,265
Derivative assets	19,686	-	-	-
Total other current financial assets	<u>106,994</u>	<u>272,120</u>	<u>37,157</u>	<u>100,265</u>

Investments in unit trust in debt securities open-ended fund is stated at fair value using inputs of Level 2 which is use of other observable inputs for such assets or liabilities, whether directly or indirectly. Such fair value of investments in unit trust has been determined by using the net asset value as published by the Asset Management.

6. Other non-current financial assets

Other non-current financial assets are investments in unit trust in equity securities open-ended fund is stated at fair value using inputs of Level 2 which is use of other observable inputs for such assets or liabilities, whether directly or indirectly. Such fair value of investments in unit trust has been determined by using the net asset value as published by the Asset Management.

(Unaudited but reviewed)

7. Investments in subsidiaries

Details of investments in subsidiaries as presented in the separate financial statements are as follows:

Company's name	Paid-up capital		Shareholding percentage		Cost		Dividend received during the six-month periods ended 30 June	
	30 June	31 December	30 June	31 December	30 June	31 December	2025	2024
	2025	2024	2025	2024	2025	2024		
			(%)	(%)		(Audited)		
Premier Frozen Products Company Limited	230,000	230,000	100	100	311,699	311,699	-	-
Premier Canning Industry Company Limited	93,000	93,000	100	100	92,999	92,999	176,699	161,587
P.M. Food Company Limited	8,750	8,750	100	100	182,500	182,500	179,374	95,374
PM SE Company Limited	430,000	430,000	100	100	430,000	430,000	-	-
Total					1,017,198	1,017,198	356,073	256,961
Less: Loss from impairment in value of investments					(211,775)	(211,775)		
Total					805,423	805,423		
Less: Allowance for impairment in value of investments					(427,472)	(427,472)		
Investments in subsidiaries - net					377,951	377,951		

8. Property, plant and equipment

Movements of the property, plant and equipment account during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2025	1,141,976	9,925
Acquisitions during the period - at cost	127,331	762
Disposal during the period - net book value	(98)	-
Write-off during the period - net book value	(2)	-
Depreciation for the period	(52,179)	(1,345)
Net book value as at 30 June 2025	<u>1,217,028</u>	<u>9,342</u>

Three subsidiaries have mortgaged all of their land with structures thereon with net book value as at 30 June 2025 of Baht 704 million (31 December 2024: Baht 700 million) as collateral for credit facilities, loans and bank guarantees granted to the subsidiaries by banks.

(Unaudited but reviewed)

Moreover, two subsidiaries had registered some of its machinery with net book value as at 30 June 2025 of Baht 127 million (31 December 2024: Baht 137 million) as business collateral for long-term loans from financial institution.

9. Right-of-use assets

Movements of the right-of-use assets for the six-month period ended 30 June 2025 are summarised below:

	(Unit: Thousand Baht)	
	Consolidated	Separate
	<u>financial statements</u>	<u>financial statements</u>
Net book value as at 1 January 2025	88,960	25,304
Acquisitions during the period - at cost	12,379	63
Decrease during the period - at cost	(7,774)	-
Depreciation for the period	(15,904)	(6,825)
Net book value as at 30 June 2025	<u>77,661</u>	<u>18,542</u>

10. Non-operating assets

The subsidiary has mortgaged its land which is the non-operating asset, with a total net book value as at 30 June 2025 of Baht 20 million (31 December 2024: Baht 20 million) as collateral for credit facilities and bank guarantees granted to the subsidiary by a bank.

11. Short-term loans from financial institutions

		(Unit: Thousand Baht)	
		<u>Consolidated financial statements</u>	
	Interest rate	<u>30 June 2025</u>	<u>31 December 2024</u>
	<u>(percent per annum)</u>		(Audited)
<u>Short-term loans from financial institutions</u>			
Premier Canning Industry Company Limited	2.20	30,500	-
P.M. Food Company Limited	2.20	17,500	-
Total short-term loans from financial institutions		<u>48,000</u>	<u>-</u>

(Unaudited but reviewed)

The subsidiary (Premier Canning Industry Company Limited) has granted credit facilities (bank overdrafts, bank guarantees, trust receipts, letters of credit, short-term loans and forward exchange contracts, etc.) from banks, which are secured by the mortgage of all the subsidiaries' land with structures thereon and certain machinery of the subsidiaries and guaranteed by the Company as mentioned in Notes 8, 10 and 20.4 to the financial statements.

The subsidiary (P.M. Food Company Limited) has granted credit facilities (bank overdrafts, bank guarantees, trust receipts, letters of credit, short-term loans and forward exchange contracts, etc.) from banks, which are secured by the mortgage of all the subsidiaries' land with structures thereon and certain machinery of the subsidiaries as mentioned in Notes 8 and 10 to the financial statements.

The subsidiaries is required to comply with certain conditions stipulated in the credit facilities agreement with a financial institution.

12. Trade and other current payables

	Consolidated		(Unit: Thousand Baht)	
	financial statements		Separate financial statements	
	30 June 2025	31 December 2024	30 June 2025	31 December 2024
		(Audited)		(Audited)
Trade and other current payables - related parties (Note 3)	1,525	4,405	248,119	247,116
Trade payables - unrelated parties	407,646	389,837	79,611	103,115
Accrued expenses	178,201	209,095	87,569	78,912
Other current payables	91,731	70,202	35,131	30,136
Total trade and other current payables	<u>679,103</u>	<u>673,539</u>	<u>450,430</u>	<u>459,279</u>

13. Long-term loans from financial institutions and accrued interests

The balances of long-term loans as at 30 June 2025 and 31 December 2024 and the movements are detailed as below.

(Unit: Thousand Baht)

	Consolidated financial statements				Balance as at 30 June 2025
	Interest rate (percent per annum)	Balance as at		Increase during the period	
		31 December 2024	Decrease during the period		
<u>Long-term loans from financial institutions and accrued interests</u>					
Premier Canning Industry Company Limited	2.00, MLR - 2%	87,849	56,631	(9,888)	134,592
P.M. Food Company Limited	2.00, MLR - 2%	82,857	-	(12,492)	70,365
Total long-term loans		170,706	56,631	(22,380)	204,957
Accrued interests		24	2,613	(2,618)	19
Total long-term loans from financial institutions and accrued interests		170,730	59,244	(24,998)	204,976
Less: Current portion of long-term loans from financial institutions and accrued interests		(42,210)			(49,060)
Long-term loans from financial institutions - net of current portion		128,520			155,916

The subsidiary (Premier Frozen Products Company Limited) has mortgaged all its land with structures thereon as collateral for the long-term loan from financial institution as mentioned in Note 8 to the financial statements.

The subsidiary (Premier Canning Industry Company Limited) has mortgaged all its land with structures thereon and some of its machinery as collateral for the long-term loan from financial institution as mentioned in Note 8 to the financial statements.

The subsidiary (P.M. Food Company Limited) has mortgaged all its land with structures thereon and some of its machinery as collateral for the long-term loans from financial institution as mentioned in Note 8 to the financial statements.

Under the loan agreements, the subsidiaries are required to comply with certain conditions stipulated in the agreements as follows:

(Unaudited but reviewed)

Premier Canning Industry Company Limited

1. The subsidiary is to maintain the debt-to-equity ratio of not more than 2 as at the end of an annual accounting period.
2. The subsidiary is to maintain the debt service coverage ratio of not less than 1.25 as at the end of an annual accounting period.

P.M. Food Company Limited

1. The subsidiary is to maintain the debt-to-equity ratio of not more than 2.5 as at the end of an annual accounting period.
2. The subsidiary is to maintain the debt service coverage ratio of not less than 1.25 as at the end of an annual accounting period.

14. Lease liabilities

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	30 June	31 December	30 June	31 December
	2025	2024	2025	2024
		(Audited)		(Audited)
Lease payments	66,538	77,047	4,099	9,484
Less: Deferred interest expenses	(3,202)	(4,201)	(154)	(259)
Total	63,336	72,846	3,945	9,225
Less: Portion due within one year	(19,869)	(24,377)	(2,136)	(6,738)
Lease liabilities – net of current portion	43,467	48,469	1,809	2,487

Movements of the lease liability account for the six-month period ended 30 June 2025 are summarised below:

(Unit: Thousand Baht)

	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2025	72,846	9,225
Additions	12,379	63
Deduction	(7,793)	-
Accretion of interest	985	105
Repayments	(15,081)	(5,448)
Net book value as at 30 June 2025	63,336	3,945

15. Income tax

Interim corporate income tax of the Group has been calculated on profit before income tax for the periods, after adding back expenses and deducting income which are disallowable for tax computation purposes, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and six-month periods ended 30 June 2025 and 2024 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Current income tax:				
Interim corporate income tax charge	45,674	14,554	6,977	5,293
Deferred tax:				
Relating to origination and reversal of temporary differences	(1,230)	(407)	(604)	(1,035)
Income tax expenses in profit or loss	<u>44,444</u>	<u>14,147</u>	<u>6,373</u>	<u>4,258</u>

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Current income tax:				
Interim corporate income tax charge	95,532	42,288	20,243	12,454
Deferred tax:				
Relating to origination and reversal of temporary differences	(3,679)	(1,018)	(2,470)	(1,536)
Income tax expenses in profit or loss	<u>91,853</u>	<u>41,270</u>	<u>17,773</u>	<u>10,918</u>

16. Non-current provision for employee benefits

Movements of the non-current provision for employee benefits account during the six-month period ended 30 June 2025 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
Balance as at 1 January 2025	212,735	74,217
Current service costs	11,886	3,734
Interest costs	2,343	734
Benefit paid	(3,670)	(1,232)
Decrease in provision for employee benefits due to transfer employee of affiliated company	-	(242)
Balance as at 30 June 2025	<u>223,294</u>	<u>77,211</u>

17. Basic earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares held by outside shareholders in issue during the period.

	For the three-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit attributable to equity holders of the Company (Thousand Baht)	162,124	104,584	355,953	265,155
Weighted average number of ordinary shares (Thousand shares)	558,120	558,120	558,120	558,120
Earnings per share (Baht/share)	0.29	0.19	0.64	0.48

(Unaudited but reviewed)

	For the six-month periods ended 30 June			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit attributable to equity holders of the Company (Thousand Baht)	323,437	230,072	395,737	290,395
Weighted average number of ordinary shares (Thousand shares)	558,120	558,120	558,120	558,120
Earnings per share (Baht/share)	0.58	0.41	0.71	0.52

18. Segment information

The Group is organised into business units based on its products and services. During the current period, the Group has not changed the organisation of their reportable segment.

(Unaudited but reviewed)

The following tables present revenue and profit information regarding the Group's operating segments for the three-month and six-month periods ended 30 June 2025 and 2024.

(Unit: Million Baht)

	Distribution of consumer products		Manufacture of food		Cold storage warehouse and services		Total segments		Adjustments and eliminations of inter-segment		Consolidation	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
For the three-month periods ended 30 June												
Revenues												
Sales and service income from external customers												
Local	714	685	41	22	-	-	755	707	-	-	755	707
Export	8	12	750	401	-	-	758	413	-	-	758	413
Total sales and service income from external customers	722	697	791	423	-	-	1,513	1,120	-	-	1,513	1,120
Inter-segment revenues	-	2	385	330	8	5	393	337	(393)	(337)	-	-
Total revenues	<u>722</u>	<u>699</u>	<u>1,176</u>	<u>753</u>	<u>8</u>	<u>5</u>	<u>1,906</u>	<u>1,457</u>	<u>(393)</u>	<u>(337)</u>	<u>1,513</u>	<u>1,120</u>
Operating results												
Segment profit	69	57	243	188	4	2	316	247	(1)	(5)	315	242
Unallocated income and expenses:												
Other income											12	7
Selling and distribution expenses											(14)	(9)
Administrative expenses											(125)	(125)
Unrealised gain from revaluation of fair value of financial assets											19	5
Finance income											1	-
Finance cost											(2)	(2)
Profit before income tax expenses											206	118
Income tax expenses											(45)	(14)
Profit for the period											161	104
Non-controlling interests of the subsidiary											1	1
Profit attributable to equity holders of the Company											<u>162</u>	<u>105</u>

(Unaudited but reviewed)

(Unit: Million Baht)

	Distribution of consumer products		Manufacture of food		Cold storage warehouse and services		Total segments		Adjustments and eliminations of inter-segment		Consolidation	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
For the six-month periods ended 30 June												
Revenues												
Sales and service income from external customers												
Local	1,422	1,300	74	43	-	-	1,496	1,343	-	-	1,496	1,343
Export	15	22	1,470	827	-	-	1,485	849	-	-	1,485	849
Total sales and service income from external customers	1,437	1,322	1,544	870	-	-	2,981	2,192	-	-	2,981	2,192
Inter-segment revenues	-	5	768	657	14	10	782	672	(782)	(672)	-	-
Total revenues	1,437	1,327	2,312	1,527	14	10	3,763	2,864	(782)	(672)	2,981	2,192
Operating results												
Segment profit	170	121	494	390	8	5	672	516	(10)	(9)	662	507
Unallocated income and expenses:												
Other income											24	13
Selling and distribution expenses											(26)	(18)
Administrative expenses											(252)	(218)
Unrealised gain (loss) from revaluation of fair value of financial assets											8	(11)
Finance income											1	-
Finance cost											(4)	(3)
Reversal of impairment loss on financial assets											1	-
Profit before income tax expenses											414	270
Income tax expenses											(92)	(41)
Profit for the period											322	229
Non-controlling interests of the subsidiary											1	1
Profit attributable to equity holders of the Company											323	230

19. Dividend paid

Dividends	Approved by	Total dividends (Thousand Bath)	Dividend per share (Bath)
Dividends for 2023	Annual General Meeting of the shareholders on 23 April 2024	83,716	0.15
		83,716	0.15
Dividends for 2024	Annual General Meeting of the shareholders on 23 April 2025	295,803	0.53
		295,803	0.53

20. Commitments and contingent liabilities**20.1 Capital commitments**

As at 30 June 2025, the Group had capital commitments of Baht 57 million (the Company only: Baht 3 million), relating to the building construction, building improvements, the acquisition of machinery and equipment and information system development.

20.2 Service commitments

The Group has entered into several service agreements in respect of office building, computer service, advertising fee and other services with related parties and other companies. The terms of the agreements are generally between 1 and 20 years.

As at 30 June 2025, the Group had future minimum service payments required under these service agreements were as follows:

	Consolidated financial statements	(Unit: Million Baht) Separate financial statements
Payable within:		
Less than 1 year	30	21
1 year to 5 years	25	24

20.3 Long-term management service commitments

The Group has entered into management service agreements with a related company, whereby management fees totaling Baht 5 million per month (the Company only: Baht 2 million per month) are payable in the future. The agreements end in December 2025 but they automatically renew for period of one year each time until terminated.

20.4 Guarantees

- a) As at 30 June 2025, the Company has guaranteed bank credit facilities of two subsidiaries amounting to Baht 155 million.
- b) As at 30 June 2025, a subsidiary has guaranteed bank credit facilities of another subsidiary amounting to Baht 102 million.
- c) As at 30 June 2025, there were outstanding bank guarantees issued by the banks on behalf of the subsidiaries amounting to Baht 5 million to guarantee electricity use.

21. Financial instruments

21.1 Fair values of financial instruments

Since the majority of the Group's financial instruments are short-term in nature or carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

21.2 Foreign currency risk

The Group's exposure to foreign currency risk relates primarily to its trading transactions that are denominated in foreign currencies. The Group seeks to reduce this risk by entering into foreign exchange forward contracts when it considers appropriate. Generally, the forward contracts mature within one year.

The balances of financial assets and liabilities denominated in foreign currencies of the Group are summarised below.

Consolidated financial statements			
As at 30 June 2025			
Foreign currency	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
US dollar	14	-	32.3893
Japanese yen	-	4	0.2291

Consolidated financial statements			
As at 31 December 2024			
Foreign currency	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
US dollar	8	-	33.8926
Japanese yen	-	1	0.2189

(Unaudited but reviewed)

Separate financial statements			
As at 30 June 2025			
Foreign currency	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
Chinese yuan	4	-	4.4815

Separate financial statements			
As at 31 December 2024			
Foreign currency	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
Chinese yuan	4	-	4.5996

The subsidiaries have the outstanding of foreign exchange contracts as below.

Consolidated financial statements			
As at 30 June 2025			
Foreign currency	Amount	Contractual exchange rate	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
Forward contracts to "Sell"			
US dollar	24	32.1850 to 34.5425	July to December 2025

Consolidated financial statements			
As at 31 December 2024			
Foreign currency	Amount	Contractual exchange rate	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
Forward contracts to "Sell"			
US dollar	22	31.9625 to 35.7500	January to June 2025
Forward contracts to "Purchase"			
Japanese yen	14	0.2252 to 0.2285	January to March 2025

22. Event after the reporting period

On 7 August 2025, the Company's Board of Directors Meeting passed the resolution to approve interim dividend payment in respect of the operating results for the six-month period ended 30 June 2025 to the Company's shareholders at a rate of Baht 0.50 per share, totaling 558,120,000 shares, amounting to a total of Baht 279.06 million. The Company will pay the dividend to shareholders on 5 September 2025.

23. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 7 August 2025.