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 2026

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 2026, 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 the standards as applicable to auditing issued by the Federation of Accounting Professions 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: 13 August 2026

Premier Marketing Public Company Limited and its subsidiaries

Statements of financial position

As at 30 June 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		40,606	64,979	22,620	3,300
Trade and other current receivables	*2*	1,020,102	1,026,972	594,094	588,375
Short-term loans to related parties and interest receivables	*3*	-	-	492,630	260,479
Inventories	*4*	545,747	488,139	38,237	33,286
Other current financial assets	*5*	21,900	30,706	4,359	21,414
Investment promotion fund for community and social development for education	*17*	12,469	30,140	12,469	23,274
Other current assets		94,007	116,838	7,195	18,966
Total current assets		1,734,831	1,757,774	1,171,604	949,094
Non-current assets					
Restricted bank deposits		6,004	6,004	119	119
Other non-current financial assets	*6*	102,392	86,163	82,846	69,716
Investments in subsidiaries	*7*	-	-	377,951	377,951
Property, plant and equipment	*8*	1,318,607	1,283,507	9,358	9,230
Right-of-use assets	*9*	53,065	58,871	2,366	6,884
Right-of-use assets - prepaid rental	*9*	11,708	13,186	11,708	13,186
Non-operating assets	*10*	20,460	20,460	-	-
Deferred tax assets		23,611	25,357	12,268	14,643
Other non-current assets		61,217	57,196	28,698	23,253
Total non-current assets		1,597,064	1,550,744	525,314	514,982
Total assets		3,331,895	3,308,518	1,696,918	1,464,076

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

Premier Marketing Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*11*	127,700	-	100,000	-
Trade and other current payables	*12*	685,162	763,687	460,170	509,870
Current portion of long-term loans from financial institutions and accrued interests	*13*	70,442	70,695	-	-
Current portion of lease liabilities	*14*	20,794	24,276	1,736	6,043
Income tax payable		26,643	52,109	-	-
Other current liabilities		41,675	20,130	3,492	7,033
Total current liabilities		972,416	930,897	565,398	522,946
Non-current liabilities					
Long-term loans from financial institutions, net of current portior	*13*	201,178	209,686	-	-
Lease liabilities, net of current portion	*14*	32,996	35,133	684	912
Deferred tax liabilities		84,706	85,713	-	-
Non-current provision for employee benefits	*15*	254,936	244,682	74,111	72,695
Total non-current liabilities		573,816	575,214	74,795	73,607
Total liabilities		1,546,232	1,506,111	640,193	596,553

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

Premier Marketing Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity				
Share capital				
Registered				
558,120,000 ordinary shares of Baht 1 each	558,120	558,120	558,120	558,120
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	976,222	989,373	436,425	247,223
Other components of shareholders' equity	237,974	240,831	-	-
Equity attributable to owners of the Company	1,826,176	1,842,184	1,056,725	867,523
Non-controlling interest of the subsidiary	(40,513)	(39,777)	-	-
Total shareholders' equity	1,785,663	1,802,407	1,056,725	867,523
Total liabilities and shareholders' equity	3,331,895	3,308,518	1,696,918	1,464,076
	-	-	-	-

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

.... Director

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 30 June 2026

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

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Profit or loss:					
Revenues					
Sales		1,448,351	1,512,756	783,495	721,729
Rental and service income		101	306	-	-
Dividend income	7	-	-	251,099	356,073
Gain on sales of investment		217	1,173	77	587
Other income		9,723	12,124	2,676	4,147
Unrealised gain from revaluation of fair value of financial assets		15,952	19,629	6,447	-
Total revenues		1,474,344	1,545,988	1,043,794	1,082,536
Expenses					
Cost of sales and services		1,026,107	1,072,070	567,530	531,055
Selling and distribution expenses		110,697	125,714	89,579	107,289
Administrative expenses		175,985	140,375	91,497	83,464
Unrealised loss from revaluation of fair value of financial assets		-	-	-	1,045
Total expenses		1,312,789	1,338,159	748,606	722,853
Operating profit		161,555	207,829	295,188	359,683
Finance income		73	407	1,614	1,967
Finance cost		(3,352)	(2,525)	(250)	(210)
Reversal of impairment loss on financial assets (impairment loss)		(325)	301	(888)	886
Profit before income tax expenses		157,951	206,012	295,664	362,326
Income tax expenses	16	(22,402)	(44,444)	(2,600)	(6,373)
Profit for the period		135,549	161,568	293,064	355,953

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

Premier Marketing Public Company Limited and its subsidiaries

Statements of comprehensive income (continued)

For the three-month period ended 30 June 2026

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

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Other comprehensive income:					
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods:					
Exchange differences on translation of					
financial statements in foreign currency - net of income tax		(518)	512	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		(518)	512	-	-
Total comprehensive income for the period		135,031	162,080	293,064	355,953
Profit or loss attributable to:					
Equity holders of the Company		135,970	162,124	293,064	355,953
Non-controlling interest of the subsidiary		(421)	(556)		
		135,549	161,568		
Total comprehensive income attributable to:					
Equity holders of the Company		135,452	162,636	293,064	355,953
Non-controlling interest of the subsidiary		(421)	(556)		
		135,031	162,080		
Basic earnings per share					
Profit attributable to equity holders of the Company		0.24	0.29	0.53	0.64

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

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statements of comprehensive income

For the six-month period ended 30 June 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Profit or loss:					
Revenues					
Sales		2,886,343	2,980,542	1,546,190	1,436,729
Rental and service income		182	668	-	-
Dividend income	7	-	-	348,223	356,073
Gain on sales of investment		436	1,645	173	793
Other income		18,021	23,842	5,917	6,393
Unrealised gain from revaluation of fair value of financial assets		-	8,400	13,129	-
Total revenues		2,904,982	3,015,097	1,913,632	1,799,988
Expenses					
Cost of sales and services		2,059,228	2,086,440	1,124,530	1,040,905
Selling and distribution expenses		246,442	229,867	205,276	196,533
Administrative expenses		326,994	282,148	151,556	137,189
Unrealised loss from revaluation of fair value of financial assets		5,694	-	-	9,194
Total expenses		2,638,358	2,598,455	1,481,362	1,383,821
Operating profit		266,624	416,642	432,270	416,167
Finance income		87	791	2,663	3,115
Finance cost		(6,510)	(4,091)	(296)	(272)
Reversal of impairment loss on financial assets (impairment loss)		14	963	(1,538)	(5,500)
Profit before income tax expenses		260,215	414,305	433,099	413,510
Income tax expenses	16	(34,110)	(91,853)	(3,905)	(17,773)
Profit for the period		226,105	322,452	429,194	395,737

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

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statements of comprehensive income (continued)

For the six-month period ended 30 June 2026

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

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Other comprehensive income:					
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods:					
Exchange differences on translation of					
financial statements in foreign currency - net of income tax		(2,857)	2,051	-	-
Other comprehensive income to be reclassified					
to profit or loss in subsequent periods - net of income tax		(2,857)	2,051	-	-
Total comprehensive income for the period		223,248	324,503	429,194	395,737
Profit or loss attributable to:					
Equity holders of the Company		226,841	323,437	429,194	395,737
Non-controlling interest of the subsidiary		(736)	(985)		
		226,105	322,452		
Total comprehensive income attributable to:					
Equity holders of the Company		223,984	325,488	429,194	395,737
Non-controlling interest of the subsidiary		(736)	(985)		
		223,248	324,503		
Basic earnings per share					
Profit attributable to equity holders of the Company		0.41	0.58	0.77	0.71

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

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements										
					Other components of shareholders' equity						
					Other comprehensive income		Other changes by the owners				
			Retained earnings								
	Issued and fully paid-up share capital	Surplus (deficit) from the changes in the ownership interests in subsidiary	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	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
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
Balance as at 1 January 2026	558,120	(8,320)	62,180	989,373	364,530	1,156	(124,855)	240,831	1,842,184	(39,777)	1,802,407
Profit for the period	-	-	-	226,841	-	-	-	-	226,841	(736)	226,105
Other comprehensive income for the period	-	-	-	-	-	(2,857)	-	(2,857)	(2,857)	-	(2,857)
Total comprehensive income for the period	-	-	-	226,841	-	(2,857)	-	(2,857)	223,984	(736)	223,248
Dividend paid (Note 19)	-	-	-	(239,992)	-	-	-	-	(239,992)	-	(239,992)
Balance as at 30 June 2026	558,120	(8,320)	62,180	976,222	364,530	(1,701)	(124,855)	237,974	1,826,176	(40,513)	1,785,663

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

(Unaudited but reviewed)

Premier Marketing Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Separate financial statements			
	Issued and fully	Retained earnings		Total
	paid-up	Appropriated -		shareholders'
	share capital	Statutory reserve	Unappropriated	equity
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	558,120	62,180	403,909	1,024,209
Balance as at 1 January 2026	558,120	62,180	247,223	867,523
Profit for the period	-	-	429,194	429,194
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	429,194	429,194
Dividend paid (Note 19)	-	-	(239,992)	(239,992)
Balance as at 30 June 2026	558,120	62,180	436,425	1,056,725
				-

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 statements

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	260,215	414,305	433,099	413,510
Adjustments to reconcile profit before tax to net cash provided by				
(paid from) operating activities:				
Depreciation and amortisation	77,004	68,918	8,016	8,408
Write-off assets	1,925	14	120	-
Allowance for expected credit loss (reversal)	(14)	(963)	1,538	5,500
Reduction cost of inventory to net realisable value (reversal)	6,370	(332)	449	(271)
Impairment loss on non-financial assets	2,045	-	-	-
Gain on sales of investments in unit trust - open-ended fund	(436)	(1,645)	(173)	(793)
Gain on sales/write-off of machinery and equipment	(496)	(101)	(14)	(3)
Non-current provision for employee benefits	18,581	14,229	4,826	4,468
Unrealised (gain) loss on exchange rate	4,613	3,725	(1,553)	486
Unrealised (gain) loss from fair value adjustments on financial instruments	21,921	(19,586)	-	-
Unrealised (gain) loss from revaluation of fair value of financial assests	(16,227)	11,186	(13,129)	9,194
Gain on write-off right-of-use assets	-	(19)	-	-
Dividend income	-	-	(348,223)	(356,073)
Finance income	(87)	(791)	(2,663)	(3,115)
Finance cost	6,510	4,091	296	272
Profit from operating activities before changes in				
operating assets and liabilities	381,924	493,031	82,589	81,583
Operating assets (increase) decrease				
Trade and other current receivables	2,321	(147,648)	(5,704)	16,958
Inventories	(63,978)	(88,560)	(5,400)	3,442
Investment promotion fund for community				
and social development for education	17,671	-	10,805	-
Other current assets	20,733	(44,136)	10,160	354
Other non-current assets	(1,975)	(4,018)	(1,768)	(2,669)
Operating liabilities increase (decrease)				
Trade and other current payables	(78,636)	5,570	(49,759)	(8,874)
Other current liabilities	5,726	(4,657)	(3,544)	(974)
Cash paid for non-current provision for employee benefits	(8,327)	(3,670)	(3,410)	(1,474)
Cash flows from operating activities	275,459	205,912	33,969	88,346
Cash paid for corporate income tax	(61,132)	(95,896)	(3,813)	(25,798)
Net cash flows from operating activities	214,327	110,016	30,156	62,548

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 statements (continued)

For the six-month period ended 30 June 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from investing activities				
Purchase of investments in unit trust - open-ended fund	(1,776,248)	(1,372,201)	(977,658)	(498,791)
Proceeds from sales of investments in unit trust - open-ended fund	1,779,385	1,558,647	994,885	562,537
Increase in short-term loans to related parties	-	-	(232,100)	(206,740)
Proceeds from sales of machinery and equipment	503	199	14	3
Acquisition of machinery, equipment and building improvement	(97,758)	(127,331)	(1,459)	(762)
Dividend income	-	-	348,223	356,073
Interest received	69	773	2,612	3,115
Net cash flows from (used in) investing activities	(94,049)	60,087	134,517	215,435
Cash flows from financing activities				
Increase in short-term loans from financial institutions	127,700	48,000	100,000	-
Cash receipt from long-term loans	24,000	56,631	-	-
Repayment of long-term loans	(32,726)	(22,380)	-	-
Repayment of lease liabilities	(15,145)	(15,081)	(5,201)	(5,448)
Interest paid	(5,685)	(3,110)	(216)	(167)
Dividend paid	(239,938)	(295,780)	(239,936)	(295,778)
Net cash flows used in financing activities	(141,794)	(231,720)	(145,353)	(301,393)
Translation adjustments	(2,857)	2,051	-	-
Net increase (decrease) in cash and cash equivalents	(24,373)	(59,566)	19,320	(23,410)
Cash and cash equivalents at beginning of period	64,979	91,405	3,300	29,247
Cash and cash equivalents at end of period	40,606	31,839	22,620	5,837
	-		-	
Supplemental disclosures of cash flows information				
Non-cash item:				
Increase in right-of-use assets under the lease during the period	8,855	12,379	590	63
Dividends which had not yet been paid	920	857	920	857

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 2026

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 2025.

1.3 Accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as those applied in the financial statements for the year ended 31 December 2025.

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Group’s financial statements.

In addition, the Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

The management of the Group is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

2. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 3)				
Trade receivables - related parties				
Aged on the basis of due dates				
Not yet due	24	34	-	-
Past due				
Up to 3 months	-	6	-	-
Over 12 months	-	-	15,551	14,339
Total	24	40	15,551	14,339
Less: Allowance for expected credit losses	-	-	(15,551)	(14,339)
Total trade receivables - related parties, net	24	40	-	-
Other current receivables - related parties	-	6	9,048	14,780
Total trade and other current receivables - related parties, net	24	46	9,048	14,780

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
<u>Trade and other current receivables - unrelated parties</u>				
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	977,671	901,977	559,295	551,052
Past due				
Up to 3 months	37,071	120,639	23,545	21,088
3 - 6 months	545	1,003	157	946
6 - 12 months	-	169	-	165
Over 12 months	540	562	85	102
Total	1,015,827	1,024,350	583,082	573,353
Less: Allowance for expected credit losses	(692)	(726)	(692)	(726)
Total trade receivables - unrelated parties, net	1,015,135	1,023,624	582,390	572,627
Other current receivables - unrelated parties	9,894	8,253	2,656	968
Less: Allowance for expected credit losses	(4,951)	(4,951)	-	-
Other current receivables - unrelated parties, net	4,943	3,302	2,656	968
Total trade and other current receivables - unrelated parties, net	1,020,078	1,026,926	585,046	573,595
Total trade and other current receivables - net	1,020,102	1,026,972	594,094	588,375

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				
	For the three-month periods ended 30 June		For the six-month periods ended 30 June		Transfer pricing policy
	2026	2025	2026	2025	
Transactions with parent company					
Administrative expenses	22	23	45	45	Contract price
Transactions with related companies					
Purchases of goods	-	1	-	1	Cost plus a certain margin
Purchases of assets	1	2	1	5	Cost plus a certain margin
Selling and distribution expenses	2	1	3	2	Contract price
Administrative expenses	4	5	8	8	Contract price

(Unit: Million Baht)

	Separate financial statements				
	For the three-month periods ended 30 June		For the six-month periods ended 30 June		Transfer pricing policy
	2026	2025	2026	2025	
Transactions with parent company					
Administrative expenses	11	11	21	21	Contract price
Transactions with subsidiaries					
(eliminated from the consolidated financial statements)					
Dividend income	251	356	348	356	Declared rate
Interest income	2	2	3	3	0.90 to 3.62 percent per annum (2025: 1.60 to 3.62 percent per annum)
Other income	2	2	4	4	Contract price
Purchases of goods	409	383	799	763	Cost plus a certain margin
Selling and distribution expenses	-	3	1	6	Contract price
Administrative expenses	4	4	8	8	Contract price
Transactions with related companies					
Administrative expenses	3	4	6	6	Contract price

As at 30 June 2026 and 31 December 2025, the balances of the accounts between the Group and those related parties are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current receivables - related parties (Note 2)				
Subsidiaries	-	-	9,048	14,780
Related companies (related by common directors)	24	46	-	-
Total trade and other current receivables - related parties	24	46	9,048	14,780
Trade and other current payables - related parties (Note 12)				
Subsidiaries	-	-	234,227	254,462
Related companies (related by common directors/ related person)	203	833	69	301
Total trade and other current payables - related parties	203	833	234,296	254,763
Lease liabilities, net - related parties				
Related companies (related by common directors/ related person)	16,136	14,930	-	-
Total lease liabilities, net - related parties	16,136	14,930	-	-

<u>Short-term loans to related parties and interest receivables</u>

As at 30 June 2026 and 31 December 2025, 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 details are as follows:

(Unit: Thousand Baht)

	Separate financial statements					
	Balance		Allowance for expected credit losses		Balance - net	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)		(Audited)
Premier Canning Industry Company Limited	146,999	30,300	-	-	146,999	30,300
P.M. Food Company Limited	87,600	10,500	-	-	87,600	10,500
PM SE Company Limited	333,979	295,679	(76,000)	(76,000)	257,979	219,679
Shenzhen Premier Marketing Company Limited	4,409	4,017	(4,357)	(4,017)	52	-
Total	572,987	340,496	(80,357)	(80,017)	492,630	260,479

The movement of short-term loans to related parties and interest receivables are as follows:

(Unit: Thousand Baht)

	Separate financial statements							
	Interest rate (percent per annum)		Balance as at 31 December 2025	Increase during the period	Decrease during the period	Allowance for expected credit losses	Unrealised gain on exchange rate	Balance as at 30 June 2026
	30 June 2026	31 December 2025	(Audited)					
<u>Short-term loans to related parties and interest receivables</u>								
Premier Canning Industry Company Limited	1.25 to 1.87	1.69 and 2.17	30,300	170,335	(53,636)	-	-	146,999
P.M. Food Company Limited	0.90 to 1.69	1.69 to 2.27	10,500	300,200	(223,100)	-	-	87,600
PM SE Company Limited	1.28	1.60 and 1.69	219,679	59,073	(20,773)	-	-	257,979
Shenzhen Premier Marketing Company Limited	3.62	3.62	-	75	(23)	(340)	340	52
Total			260,479	529,683	(297,532)	(340)	340	492,630

As at 30 June 2026, PM SE Company Limited (subsidiary) has short-term loans to a related party amounting to Baht 343 million (31 December 2025: Baht 301 million). The loans which the subsidiary company granted to Mivana Company Limited in the form of promissory notes carry interest at the rate of 1.28 percent per annum (31 December 2025: 1.60 percent and 1.69 percent per annum) are repayable on demand and have mortgaged inventories as collateral. PM SE Company Limited set up an allowance for expected credit loss on the loan amounting to Baht 76 million (31 December 2025: Baht 76 million).

Directors and management's benefits

During the three-month and six-month periods ended 30 June 2026 and 2025, 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 financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	28,822	24,982	13,551	10,068
Post-employment benefits	921	762	457	347
Total	29,743	25,744	14,008	10,415

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	42,402	40,914	20,228	17,759
Post-employment benefits	1,858	1,523	913	694
Total	44,260	42,437	21,141	18,453

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 three-month and six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Balance as at 1 January 2026	28,907	1,453
Add: Reduce cost to net realisable value made during the period	9,268	3,274
Less: Write-off for damaged stock and return goods to principals	(2,898)	(2,825)
Balance as at 30 June 2026	35,277	1,902

5. Other current financial assets

5.1 As at 30 June 2026 and 31 December 2025, other current financial assets consisted of the following:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Financial assets at FVTPL				
Investments - unit trust in debt securities open-ended fund	21,900	24,602	4,359	21,414
Derivative assets	-	6,104	-	-
Total other current financial assets	21,900	30,706	4,359	21,414

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.

Derivative instruments are stated at fair value using inputs of Level 2 in the fair value hierarchy. The fair values are determined using discounted future cash flow techniques and theoretical valuation models. Most of the inputs used in the valuation are observable in the relevant markets, such as foreign currency spot and forward exchange rates.

5.2 Movement in investments - unit trust in debt securities open-ended fund are summarised below.

(Unit: Thousand Baht)

	Consolidate financial statements	Separate financial statements
Net book value as at 1 January 2026	24,602	21,414
Purchase during the period	1,776,248	977,658
Dispose during the period	(1,778,949)	(994,712)
Unrealised loss on changes in value of investment - unit trust in debt securities open-ended fund	(1)	(1)
Net book value as at 30 June 2026	21,900	4,359

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.

7. Investments in subsidiaries

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

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Dividend received during the six-month periods ended 30 June	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025	30 June 2026	31 December 2025	2026	2025
			(%)	(%)		(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	251,099	176,699
P.M. Food Company Limited	8,750	8,750	100	100	182,500	182,500	97,124	179,374
PM SE Company Limited	430,000	430,000	100	100	430,000	430,000	-	-
Total					1,017,198	1,017,198	348,223	356,073
Less: Loss from restructure 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		

On 10 April 2026, the Annual General Meeting of Shareholders of The Good Drink Co., Ltd. (a subsidiary of PMSE Co., Ltd.) passed a resolution to dissolve the company. The dissolution was subsequently registered with the Ministry of Commerce on 29 April 2026. The subsidiary is currently under liquidation.

8. Property, plant and equipment

Movements of the property, plant and equipment account during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	1,283,507	9,230
Acquisitions during the period - at cost	97,758	1,459
Disposal during the period - net book value	(7)	-
Write-off during the period - net book value	(5)	-
Depreciation for the period	(60,601)	(1,331)
Allowance for impairment of assets	(2,045)	-
Net book value as at 30 June 2026	1,318,607	9,358

Three subsidiaries have mortgaged all of their land with structures thereon with net book value as at 30 June 2026 of Baht 702 million (31 December 2025: Baht 704 million) as collateral for credit facilities, loans and bank guarantees granted to the subsidiaries by banks.

Moreover, two subsidiaries had registered some of its machinery with net book value as at 30 June 2026 of Baht 266 million (31 December 2025: Baht 273 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 2026 are summarised below:

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	72,057	20,070
Acquisitions during the period - at cost	8,855	590
Lease modification	(184)	-
Depreciation for the period	(15,955)	(6,586)
Net book value as at 30 June 2026	64,773	14,074

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 2026 of Baht 20 million (31 December 2025: 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)

		Consolidated financial statements		Separate financial statements	
	Interest rate (percent per annum)	30 June 2026	31 December 2025	30 June 2026	31 December 2025
			(Audited)		(Audited)
Short-term loans from financial institutions	1.20 and 1.40	127,700	-	100,000	-
Total		127,700	-	100,000	-

The Company has been granted credit facilities (letters of credit, short-term loans and forward exchange contracts, etc.) from banks, without collateral.

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 subsidiary's land with structures thereon and guaranteed by another subsidiary 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 subsidiary's land with structures thereon as mentioned in Notes 8 to the financial statements.

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

12. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Trade and other current payables - related parties (Note 3)	203	833	234,296	254,763
Trade payables - unrelated parties	419,244	389,603	106,356	91,743
Accrued expenses	189,425	270,764	91,055	117,104
Other current payables	76,290	102,487	28,463	46,260
Total trade and other current payables	685,162	763,687	460,170	509,870

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

The balances of long-term loans and accrued interests as at 30 June 2026 and 31 December 2025 and the movements are detailed as below.

(Unit: Thousand Baht)

	Consolidated financial statements				
	Interest rate (percent per annum)	Balance as at 31 December 2025	Increase during the period	Decrease during the period	Balance as at 30 June 2026
Long-term loans from financial institutions and accrued interests					
Premier Canning Industry Company Limited	Prime rate deducted at a fixed rate, MLR deducted at a fixed rate and THOR plus a fixed rate	182,447	24,000	(19,494)	186,953
P.M. Food Company Limited	Prime rate deducted at a fixed rate and MLR deducted at a fixed rate	97,873	-	(13,232)	84,641
Total long-term loans		280,320	24,000	(32,726)	271,594
Accrued interests		61	5,366	(5,401)	26
Total long-term loans from financial institutions and accrued interests		280,381	29,366	(38,127)	271,620
Less: Current portion of long-term loans from financial institutions and accrued interests		(70,695)			(70,442)
Long-term loans from financial institutions net of current portion		209,686			201,178

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 loans from financial institutions and loans are guaranteed by the Company and a subsidiary as mentioned in Note 8, 10 and 20.4 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 institutions and loans are guaranteed by the Company as mentioned in Note 8 and 20.4 to the financial statements.

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

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 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 financial statements		Separate financial statements	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
		(Audited)		(Audited)
Lease payments	55,919	62,068	2,485	7,092
Less: Deferred interest expenses	(2,129)	(2,659)	(65)	(137)
Total	53,790	59,409	2,420	6,955
Less: Portion due within one year	(20,794)	(24,276)	(1,736)	(6,043)
Lease liabilities - net of current portion	32,996	35,133	684	912

Movements of the lease liability account for the six-month period ended 30 June 2026 are summarised below:

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	59,409	6,955
Additions	8,855	590
Lease modification	(184)	-
Accretion of interest	855	76
Repayments	(15,145)	(5,201)
Net book value as at 30 June 2026	53,790	2,420

15. Non-current provision for employee benefits

Movements of the non-current provision for employee benefits account during the six-month period ended 30 June 2026 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Balance as at 1 January 2026	244,682	72,695
Current service costs	16,407	4,246
Interest costs	2,233	580
Benefit paid during the period	(8,327)	(3,410)
Decrease in provision for employee benefits due to transfer employee of affiliated company	(59)	-
Balance as at 30 June 2026	254,936	74,111

16. 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 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	22,358	45,674	1,111	6,977
Deferred tax:				
Relating to origination and reversal of temporary differences	44	(1,230)	1,489	(604)
Income tax expenses in profit or loss	22,402	44,444	2,600	6,373

(Unit: Thousand Baht)

	For the six-month periods ended 30 June			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	33,370	95,532	1,530	20,243
Deferred tax:				
Relating to origination and reversal of temporary differences	740	(3,679)	2,375	(2,470)
Income tax expenses in profit or loss	34,110	91,853	3,905	17,773

17. Promotional privileges

The subsidiaries have been granted promotional privileges by the Board of Investment, which is an exemption from corporate income tax on revenue derived from promoted investment activities. In addition, the Group received promotional tax privileges for investment promotion measures for the development of communities and society through the support of government educational institutions. The details are as follows:

The Company has been granted promotional privileges, pursuant to the investment promotion certificate No. 68-1019-2-37-1-0 issued on 22 May 2025. Subject to certain imposed conditions, the privilege provides an exemption from corporate income tax on profits derived from promoted activities, equivalent to 200% of the investment made in supporting local educational organisations, for a period of 3 years, commencing from the date on which the promoted operations commence generating revenues after receiving the promotion certificate. The amount of income tax exempted shall not exceed Baht 66.5 million. In six-month period ended 30 June 2026, the Company utilised corporate income tax exemption privileges in the amount of Baht 21.6 million.

The subsidiary (P.M. Food Company Limited) has been granted promotional privileges, pursuant to the investment promotion certificate No. 68-0874-2-37-1-0 issued on 2 May 2025. Subject to certain imposed conditions, the privilege provides an exemption from corporate income tax on profits derived from promoted activities, equivalent to 200% of the investment made in supporting local educational organisations, for a period of 3 years, commencing from the date on which the promoted operations commence generating revenues after receiving the promotion certificate. The amount of income tax exempted shall not exceed Baht 36.0 million. In six-month period ended 30 June 2026, the subsidiary utilised corporate income tax exemption privileges in the amount of Baht 13.7 million.

As at 30 June 2026, the Company have advance payments for the investment promotion to support public education amounting to Baht 12.5 million, which has been presented in the statement of financial position as “Investment promotion fund for community and social development for education”.

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.

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 2026 and 2025.

(Unit: Million Baht)

	Distribution of consumer products		Manufacture of food		Cold storage warehouse and services		Total segments		Adjustments and eliminations of inter-segment		Consolidation	
For the three-month periods ended 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues												
Sales and service income from external customers												
Local	775	714	24	41	-	-	799	755	-	-	799	755
Export	8	8	642	750	-	-	650	758	-	-	650	758
Total sales and service income from external customers	783	722	666	791	-	-	1,449	1,513	-	-	1,449	1,513
Inter-segment revenues	-	-	409	385	7	8	416	393	(416)	(393)	-	-
Total revenues	783	722	1,075	1,176	7	8	1,865	1,906	(416)	(393)	1,449	1,513
Operating results												
Segment profit	**110**	**69**	**197**	**243**	**2**	**4**	**309**	**316**	**-**	**(1)**	**309**	**315**
Unallocated income and expenses:												
Other income											10	12
Selling and distribution expenses											(13)	(14)
Administrative expenses											(161)	(125)
Unrealised gain from revaluation of fair value of financial assets and financial instruments											16	19
Finance income											-	1
Finance cost											(3)	(2)
Profit before income tax expenses											158	206
Income tax expenses											(22)	(45)
Profit for the period											136	161

(Unit: Million Baht)

	Distribution of consumer products		Manufacture of food		Cold storage warehouse and services		Total segments		Adjustments and eliminations of inter-segment		Consolidation	
For the six-month periods ended 30 June	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenues												
Sales and service income from external customers												
Local	1,532	1,422	58	74	-	-	1,590	1,496	-	-	1,590	1,496
Export	14	15	1,283	1,470	-	-	1,297	1,485	-	-	1,297	1,485
Total sales and service income from external customers	1,546	1,437	1,341	1,544	-	-	2,887	2,981	-	-	2,887	2,981
Inter-segment revenues	-	-	800	768	13	14	813	782	(813)	(782)	-	-
Total revenues	1,546	1,437	2,141	2,312	13	14	3,700	3,763	(813)	(782)	2,887	2,981
Operating results												
Segment profit	**183**	**170**	**389**	**494**	**5**	**8**	**577**	**672**	**(4)**	**(10)**	**573**	**662**
Unallocated income and expenses:												
Other income											18	24
Selling and distribution expenses											(26)	(26)
Administrative expenses											(292)	(252)
Unrealised gain (loss) from revaluation of fair value of financial assets and financial instruments											(6)	8
Finance income											-	1
Finance cost											(7)	(4)
Reversal of impairment loss on financial assets											-	1
Profit before income tax expenses											260	414
Income tax expenses											(34)	(92)
Profit for the period											226	322

19. Dividend paid

Dividends	Approved by	Total dividends	Dividend per share
		(Thousand Baht)	(Baht)
Dividends for 2024	Annual General Meeting of the shareholders on 23 April 2025	295,803	0.53
		295,803	0.53
Dividends for 2025	Annual General Meeting of the shareholders on 22 April 2026	239,992	0.43
		239,992	0.43

20. Commitments and contingent liabilities

20.1 Capital commitments

As at 30 June 2026, the Group had capital commitments of Baht 35 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 2026, the Group had future minimum service payments required under these service agreements were as follows:

(Unit: Million Baht)

	Consolidated financial statements	Separate financial statements
Payable within:		
Less than 1 year	34	22
More than 1 year and up to 5 years	20	18

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 2026 but they automatically renew for a period of one year each time until terminated.

20.4 Guarantees

a) As at 30 June 2026, the Company has guaranteed bank credit facilities of two subsidiaries amounting to Baht 155 million.

b) As at 30 June 2026, a subsidiary has guaranteed bank credit facilities of another subsidiary amounting to Baht 102 million.

c) As at 30 June 2026, there were outstanding bank guarantees issued by the banks on behalf of the subsidiaries amounting to Baht 4 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 2026		
Foreign currency	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
US dollar	12	-	33.1042
Japanese yen	-	2	0.2083

Foreign currency	Consolidated financial statements		
	As at 31 December 2025		
	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
US dollar	14	-	31.4215
Japanese yen	-	2	0.2052

Foreign currency	Separate financial statements		
	As at 30 June 2026		
	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
Chinese yuan	4	-	4.8411

Foreign currency	Separate financial statements		
	As at 31 December 2025		
	Financial assets	Financial liabilities	Exchange rate
	(Million)	(Million)	(Baht per 1 foreign currency unit)
Chinese yuan	4	-	4.4637

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

Consolidated financial statements			
As at 30 June 2026			
Foreign currency	Amount	Contractual exchange rate	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
Forward contracts to "Sell"			
US dollar	22	30.9430 to 33.0800	July to December 2026

Consolidated financial statements			
As at 31 December 2025			
Foreign currency	Amount	Contractual exchange rate	Contractual maturity date
	(Million)	(Baht per 1 foreign currency unit)	
Forward contracts to "Sell"			
US dollar	7	30.3725 to 32.3975	February to April 2026
Forward contracts to "Purchase"			
US dollar	1	30.7875 to 31.8530	January to June 2026

22. Event after the reporting period

On 13 August 2026, the Board of Directors' Meeting of the Company passed the resolution approving the payment of an interim dividend from the operating results for the six-month period ended 30 June 2026 to the Company's shareholders at the rate of Baht 0.50 per share for 558,120,000 shares, totaling Baht 279.06 million. The dividend will be paid to the shareholders on 11 September 2026.

23. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 13 August 2026.