

Clarification of Operating Results and Financial Position

D.T.C. Industries Public Company Limited and Subsidiary Companies

For the period ended Dec 31, 2023

D.T.C. Industries Plc. And subsidiary companies have the total sales for the year ended Dec 31, 2023 amounting of 146.49 million baht respectively (2022: amounting to 158.85 million baht.). The total sales decreased by 12.36 million baht. Total sale decrease in ratio 7.78 of total sale revenue as a result of local sale decreased by 13.16 million baht, Export Sale decreased by 1.10 million baht, estimated return good decreased by 0.37 million baht, rental income increased by 0.76 million baht, other income increased 0.77 million baht and total revenue decreased by 12.36 million baht.

Cost of sales for the year ended Dec 31, 2023 amounted to 86.51 million baht (2022: amounting to 98.18 million baht). The cost of sales decreased by 11.67 million baht, representing a gross profit margin at Dec 31, 2023 in ratio 37.92 (2022: ratio 35.93) decreased cost due to raw material used and cost of production decreased by 17.40 million baht, deteriorated product reserve increased by 6.15 million baht. Allowance for discounted products increased by 0.27 million baht, salary and welfare decreased by 1.10 million baht, electricity expense increased by 0.41 million baht. Total cost decreased by 11.67 million baht.

The cost of distribution for the year ended Dec 31, 2023 amounted to 20.70 million baht. (2022: amounting to 19.10 million baht) cost of sales increased by 1.60 million baht (ratio 8.38). This is due to salary and welfare increased 2.33 million baht. This is a result of increasing the sales team to support marketing and new customers. Advertising and sales promotion costs decreased by 0.67 million baht, insurance and transportation expenses decreased by 0.06 million baht.

The cost of administration for the year ended Dec 31, 2023 amounting to

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21.76 million baht (2022: Baht 21.03 million baht). Administrative expenses increased by 0.75 million baht due to categorize travel expenses as an allowance for doubtful account decreased to 1.54 million baht, salary and welfare increased by 3.88 million baht., the right to use the administrative building has been reduced by 1.45 million baht. Utilities cost and other expenses decreased by 0.14 million baht.

Therefore, D.T.C. Industries Plc. and subsidiary companies had the net (Loss) profit for the year ended Dec 31, 2023, net profit amounting to 7.45 million baht (2022: net profit of 10.50 million baht.) The net profit decreased 3.05 million baht.

The net profit per share for the year ended Dec 31, 2023 net profit 0.75 baht per share (2022 : net profit amounting 1.05 baht.), the net profit per share decreased by 0.30 baht.

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Director

