



No.AC 006/2026 (PM)

14 May 2026

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

According to the operating results of the Company and its subsidiaries for the three-month period ended 31 March 2026, the Company and its subsidiaries had profit for this period of THB 90.6 million, a decrease of THB 70.3 million or 43.7 percent from the same period of the previous year. Key changing items are as follows:

1. Net revenue from sales and services in the period was THB 1,438.1 million, a decrease of THB 30.1 million or 2.0 percent from the same period of the previous year, consisting of;

- Domestic sales were THB 790.4 million, an increase of THB 49.2 million from the same period of the previous year, mainly from consumer product distribution business.

- International sales were THB 647.7 million, a decrease of THB 79.3 million from the same period of the previous year, mainly from cat food production business. Such decrease resulted from the Thai baht strengthened against the US dollar of THB 36.8 million or 5.4 percent compared to same period of the previous year, meanwhile the sales volume decreasing from the same period of the previous year at 17.6 percent. In the current period, discounts are still being offered by 2.5-3.5 percent to consumers who have impacted by the increase in import tariffs of the United States of America.

Gross profit margin was at 28.2 percent, a decrease of 2.7 percent from the same period of the previous year due to cat food production business, affecting prices related to exchange rates, and increased production cost because of the increase in labor wages and fixed overhead costs per unit due to its expansion of the second factory.

2. Distribution cost in the period amounted to THB 135.7 million, an increase of THB 31.6 million from the same period of the previous year due to an increase in advertising and promotional expenses in the "Taro Rak Loak Chok Deng" project of THB 40.5 million, and a decrease in the distribution business expenses of THB 9.5 million. The ratio of distribution cost to revenue of sales and services was 9.4 percent, an increase of 2.3 percent from the same period of the previous year.

3. Other income in the period amounted to THB 22.1 million, an increase of THB 10.4 million or 89 percent from the same period of the previous year due to an increase in a gain from exchange rates.



4. Administrative expenses in the period amounted to THB 164.9 million, an increase of THB 23.1 million from the same period of the previous year, in which, in the current period, the investment promotion expense for communities and social development in education amounted to THB 8.1 million which was eligible for the income tax deduction at a rate of 200 percent of the said expense of THB 16.2 million. Such increases results from personnel expenses of THB 2.9 million, donation of THB 3.3 million regarding the increasing profit of the previous year, depreciation and amortization of THB 3.3 million, building repairment of THB 1.9 million, import duty penalty expenses of THB 2.3 million, and other administrative expenses of THB 1.3 million.

5. According to the financial reporting standards on financial instruments, the Company and its subsidiaries had unrealized loss from fair value measurement of financial assets in the period of THB 21.6 million, an increase of THB 10.4 million from the same period of the previous year.

6. Corporate tax in the period amounted to THB 11.7 million, a decrease of THB 35.7 million from the same period of the previous year due to the utilization of investment promotion benefit regarding tax deduction of 200 percent of THB 16.2 million investments for communities and social development, and a decrease in the profit of this period.

Please be informed accordingly.

Yours faithfully,

-Signed-

Mrs. Pensri Dettingeng

Authorized Person

Premier Marketing Public Company Limited