

Taokaenoi Food and Marketing Public Company Limited



Management Discussion
and Analysis (MD&A)

FOR QUARTER 1/2026



May 13, 2026

To President
The Stock Exchange of Thailand

Subject Management Discussion and Analysis for the First Quarter ended March 31, 2026

Taokaenoi Food and Marketing Public Company Limited (the “Company”) would like to clarify the revenue from sales and net profit in the consolidated financial statements for the three-month period ended March 31, 2026, which may be summarized as follows:

Consolidated Financial Statements	1st Quarter (January- March)					
	Q1/ 2026		Q1/ 2025		Change	Change
	(Million Baht)	(%)	(Million Baht)	(%)	(Mil B)	(%)
Revenue from Sales	1,254.2	100.0 %	1,337.4	100.0 %	(83.2)	(6.2 %)
Cost of Sales	(847.7)	(67.6 %)	(976.2)	(73.0 %)	(128.5)	(13.2 %)
Gross Margin	406.5	32.4 %	361.2	27.0 %	45.3	12.5 %
Distribution Costs	(169.2)	(13.5 %)	(144.0)	(10.8 %)	25.3	17.6 %
Administrative Expenses	(129.7)	(10.3 %)	(107.2)	(8.0 %)	22.5	21.0 %
Profit before Income Tax Expense	121.1	9.7 %	115.2	8.6 %	5.9	5.2 %
Income Tax Expenses	(20.5)	(1.6 %)	(16.6)	(1.2 %)	3.8	23.1 %
Net Profit : Owners of the Parer	101.1	8.1 %	98.5	7.4 %	2.5	2.6 %

Consolidated Financial Statements	1st Quarter (January- March) vs. 4th Quarter (October - December)					
	Q1/ 2026		Q4/ 2025		Change	Change
	(Million Baht)	(%)	(Million Baht)	(%)	(Mil B)	(%)
Revenue from Sales	1,254.2	100.0 %	1,376.3	100.0 %	(122.1)	(8.9 %)
Cost of Sales	(847.7)	(67.6 %)	(943.6)	(68.6 %)	(95.9)	(10.2 %)
Gross Margin	406.5	32.4 %	432.6	31.4 %	(26.1)	(6.0 %)
Distribution Costs	(169.2)	(13.5 %)	(200.3)	(14.6 %)	(31.0)	(15.5 %)
Administrative Expenses	(129.7)	(10.3 %)	(104.1)	(7.6 %)	25.6	24.5 %
Profit before Income Tax Expense	121.1	9.7 %	130.9	9.5 %	(9.8)	(7.5 %)
Income Tax Expenses	(20.5)	(1.6 %)	(18.7)	(1.4 %)	1.7	9.2 %
Net Profit : Owners of the Parer	101.1	8.1 %	112.4	8.2 %	(11.3)	(10.1 %)

บริษัท เต้าแก๋น้อย ฟู๊ดแมอนด์มาร์เก็ตติ้ง จำกัด (มหาชน)

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Summary of Business Overview

The Company has revenue from sales in the first quarter in the amount of 1,254.2 million Baht, decreased by 6.2 percent from the same quarter of the previous year (decreased by 8.9 percent from Q4/2025), which are accounted for by domestic sales in the amount of 587.1 million Baht, increased by 4.0 percent, and international sales in the amount of 667.1 million Baht, decreased by 13.7 percent from the same quarter of the previous year. Domestic sales in the first quarter accounted for 47 percent while international sales represented 53 percent.

Domestic sales in this quarter continued to grow through strategic innovation of new products with a variety of flavors for seaweed products, comprising crispy seaweed, grilled seaweed, roasted seaweed and topping seaweed, and marketing activities by our Brand Ambassadors to promote Taokaenoi seaweed products in “Every Day, Every Moment” for consumers, with the aim of strengthening Taokaenoi brand and boosting seaweed consumption. In addition, such new products launched during the second half of the year 2025, i.e., SUPER GROOB flavored Konjac snacks, Wow Corn fried sweet corn, and MePoonn, also contributed to the growing sales in the first quarter. On the contrary, international sales in the first quarter decreased due to the overall economic slowdown in several countries which recovered ever so slightly, not to mention that distributors’ more purchases of products late last year to prepare for the Chinese New Year’s festival during the first quarter, although sales did not meet target, thereby partially causing purchase orders in this quarter to slow down. However, sales from China in this first quarter rebounded with an increase up to 21 percent from the same quarter of the previous year, thanks to such marketing activities and events by our Global Brand Ambassador, “Chen Zheyuan”, to help promote Taokaenoi brand to be well recognized in China and Asian countries during the Chinese New Year’s festival. Sales also increased from Snack Store as a new distribution channel through which the Company just started to make its products available for sale in Q4/2025, thereby resulting in a substantial growth in sales in China.

In this first quarter, the Company’s ratio of gross profit to sales represented 32.4 percent, increased by 5.4 percent from the same quarter of the previous year, due to such positive factor from the costs of seaweed which improved from last year, resulting in a better gross profit. As for expenses, the Company recognized one-time expenses from business closure of all branches of 71 Mu Kratha by the end of the first quarter, which amounted to 25 million Baht. The Company’s decision to close down “71 Mu Kratha” restaurant relied on two key factors based on its risk management and sustainable profitability strategies by refocusing on the Core Competency and allocation of resources, both budget and personnel, toward seaweed and snack business, while minimizing loss, which will further help improve the Group’s net profit in the consolidated financial statements.

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The Company's net profit in the first quarter amounted to a total of 101.1 million Baht, representing the ratio thereof to sales at 8.1 percent, including the one-time expenses incurred by business closure of "71 Mu Kratha" which caused the net profit to decrease by 1.6 percent.

Revenue from Sales

The Company has total revenue from sales in the first quarter in the total amount of 1,254.2 million Baht, decreased by 6.2 percent from the same quarter of the previous year. The details of revenue from sales divided as domestic and international sales are described below.

Domestic Sales: Revenue from sales in the first quarter is 587.1 million Baht, **increased by 4.0 percent** from the same quarter of the previous year (decreased by 4.8 percent from Q4/2025). Such growth in sales was achieved via the strategic innovation of new products from both seaweed business segment and new products launched in the middle of the year 2025, as well as the availability to consumers through marketing events. The Company's major activities in the first quarter may be summarized as follows:

- The Company launched new products in every product category of seaweed segment, namely new lobster soup flavored roasted seaweed, smoke barbecue flavored crispy seaweed, Big Roll Twin grilled seaweed, and spicy togarashi topping seaweed to enrich flavor and spiciness.
- For the highlight of the marketing activities in the first quarter, the Company organized an event to announce our Global Brand Ambassador, "Chen Zheyuan", in Thailand to promote our brand image to Gen Z, namely "Taokaenoi X ChenZheYuan A Global Journey of Flavor." Such event included interviews, games and activities for his fanclub to get close to Chen Zheyuan. In the Company's view, this event marks a significant milestone to penetrate Gen Z markets throughout Asia, and promote Brand Awareness to be internationally recognized, thereby strengthening Taokaenoi brand in Asian seaweed market. Moreover, the introduction of special packages displaying Chen Zheyuan's images, along with online advertising media with Chen Zheyuan as presenter, were well received by Thai consumers and target groups.
- New products were launched in special packages with Nong Gail's images on Big Roll Twin, a grilled roll seaweed snack which is popular among consumers for a long time, and features worthiness and fun for consumption, that is, each package contains 2 rolls of seaweed under a slogan "a roll is not enough," and a new spicy togarashi flavored topping seaweed to enrich meals for children, teenagers and adults with such a spicy flavor.
- Additionally, there were festive activities in the first quarter such as, Chinese New Year's Day, Children Day, Valentines' Day or Food Truck as a marketing activity focused by the Company to improve Taokaenoi brand

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recognition and promote consumption and sales during various festivals, including expansion of seaweed consumers' base.

- Other than marketing activities, the Company initiated a concrete sustainability development in collaboration with SCGC, a polymer and material solutions leader, and Dow, a global leader of materials science to introduce “Food-Grade Circular Packaging by Advanced Recycling Technology”, by recycling plastic packaging waste from production process. As for Taokaenoi packages for the world's sustainability from this collaboration, the Company expects them to be ready for commercial production by the end of this year 2026.

International Sales: Revenue from sales in the first quarter is 667.1 million Baht, **decreased by 13.7 percent** from the same quarter of the previous year (decreased by 12.2 percent from Q4/2025), comprising sales in China in the amount of 316.2 million Baht, increased by 20.9 percent from the same quarter of the previous year, and sales in other countries in the amount of 350.9 million Baht, decreased by 31.4 percent from the same quarter of the previous year. Sales in China grew significantly due to key factors from positive engagement or reception by Chinese consumers in marketing events and campaigns in the first quarter. Chen Zheyuan, our Global Brand Ambassador, helped promote activities during the Chinese New Year's festival, such as, a fan meet with consumers, public relations, social media advertisements, and live streaming by Chen Zheyuan to promote Taokaenoi products, with Big Roll as a best-selling product in China. The Company redesigned the product packages to display Chen Zheyuan's images, which accounted for substantial increase in online purchases. As a whole, the Company views that such activities promoted by our Global Brand Ambassador help build engagement or participation by consumers in Taokaenoi brand to be well recognized, and particularly expand our fanclub to Gen Z, both in China and other Asian countries. Besides, such increase in sales in China was also caused by expansion of distribution channels to Snack Store (dedicated snack store) in China, which is growing fast and has nearly 20,000–25,000 branches throughout China, focused on low-priced goods and rapid expansion of branches in less visited cities, thereby resulting in a high growth in this channel amidst the economic slowdown. This is because consumers tend to desire a wide variety of goods at prices cheaper than those available in supermarkets. This Snack Store channel covers a major brand like Busy Ming, which has over 14,000 branches, as a market leader. The Company realizes the significance of adaptation of consumers' behavior and changes in this distribution channel, and as such, has started to expand its distribution channel to Snack Store, and introduced its products to be available at Busy Ming since late last year, which accounted for the Company's increased sales.

Another highlight of the sale and marketing activities in the first quarter was the Company's event during Gongxi Raya, a cultural phenomenon and festive calendar event when the Chinese New Year and the Hari Raya Aidilfitri,

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a celebration of the end of the Muslim fasting month, overlap or occur during the same period. This festival marks a rare and extraordinary phenomenon that occurs not so often, but around every 33 years, when the lunar calendar (Chinese) and the Islamic calendar coincide. The Gongxi Raya festival signifies a mix of Chinese and Malay cultures, particularly in our neighboring countries like Malaysia and Singapore, where both national communities share their festive celebrations with each other to build harmony and unity. In this regard, the Company has organized sale promotional activities to celebrate this special festival to promote consumption and sharing of such happy moments with families through Taokaenoi seaweed products by both online and offline promotions, including improving our product visibility in every major channel. These activities were focused in Indonesia and Malaysia. However, given the unfavorable economic conditions as a whole in Q1/2026, which led to declining sales in several countries, consumers tended to purchase less products and focus more on prices, and as such, the export of snacks under Thai brands has encountered a more severe price competition than last year.

International sales in the first quarter represented 53 percent of total sales, in respect of which China accounted for 25 percent and other countries for 28 percent.

Gross Margin

In the first quarter, the Company has gross profit of 406.5 million Baht, representing 32.4 percent of revenue from sales. The ratio of gross profit to sales revenue is increased by 5.4 percent as compared to the same quarter of the previous year, and increased by 1.0 percent as compared to Q4/2025. Such increase in gross margin to sales was caused by several factors, such as, the recognition of the average cost of seaweed used in the production lower than that of Q1/2025, which used seaweed purchased in 2024 at the cost higher than that of 2025. Moreover, the packaging costs in Q1/2026 were lower as a result of negotiations for lower packing costs since Q4/2025. In this Q1/2026, the costs of raw materials and packaging were slightly affected by the oil price as there remained inventories at the original costs for production, along with some purchase orders by way of forward contracts. In addition, such positive factor of management of product portfolio focuses on profitable products, launch of new products to improve the ratio of gross margin to sales revenue, and as such, the portfolio mix management has also caused the ratio of gross margin to sales revenue to increase as well.

Distribution Costs

The Company has the distribution costs in the first quarter in the amount of 169.2 million Baht, representing 13.5 percent of revenue from sales. The ratio of distribution costs to sales revenue is **increased by 2.7 percent** from the same quarter of the previous year (decreased by 1.1 percent from Q4/2025), for the purpose of investing in

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marketing promotion, both in the country and abroad, during major festivals, such as, Chinese New Year, Children's Day, Valentines' Day and Gongxi Raya, to promote our product visibility via various channels, events with consumers, booth events, including online media with our Global Brand Ambassador, "Chen Zheyuan", to reach out to Gen Z consumers, and expand our market in Asia, as well as Khun Chompoo x Nong Gail to attract children as consumers and promote topping seaweed consumption with meals.

Administrative Expenses

The Company has the administrative expenses in the first quarter in the amount of 129.7 million Baht, representing 10.3 percent of revenue from sales. The ratio of administrative expenses to sales revenue is increased by 2.3 percent as compared to the same period of the previous year (increased by 2.8 percent from Q4/2025). Such higher administrative expenses reflected the recognition of the one-time expenses from business closure of all branches of 71 Mu Kratha by the end of the first quarter, which amounted to 25 million Baht. Therefore, excluding such one-time expenses, the Company was able to maintain its administrative expenses as close to those of the previous period and achieve the optimum efficiency and effectiveness according to the GO FIRM strategy.

Net Profit: Owners of the Parent

The Company has the net profit in the first quarter in the amount of 101.1 million Baht, representing 8.1 percent of revenue from sales, increased by 2.6 percent from the same quarter of the previous year (decreased by 10.1 percent as compared to Q4/2025). This was a result of such positive factor from higher ratio of gross margin to sales thanks to effective management of both revenue and costs, and partial utilization of gross margin to invest in long-term marketing to promote Taokaenoi brand to be recognized worldwide according to the GO GLOBAL strategy. Additionally, in the absence of such one-time expenses for business closure of 71 Mu Kratha business, the Company was able to generate the net profit to sales at 9.7 percent

Business Trend and Challenges in 2026

In light of the current conflict between the United States of America and Iran, which has affected business on a global scale, e.g., the rising oil prices that affected the costs of goods, especially those relying on plastic beads, chemical products, thereby causing the packaging costs to increase over 20 percent, which may give rise to supply chain shock in respect of packaging. Furthermore, the impact on transportation and insurance has caused the costs of export to rise, not to mention that such uncertain situations also lead to fluctuations of exchange rates.

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The Company has closely monitored the trend of external factors which would affect its business operations and still focused on careful management to accommodate pressure from higher packaging and shipment costs during this period. In the short term, the Company has taken measures to handle packaging costs by way of multi-sourcing, both in the country and abroad, for price comparison and execution of purchase and sale contracts for fixed prices while they were not relatively high, and increase inventories during the period of supply fluctuations. Furthermore, in the medium term, the Company has studied on package resizing to reduce headspace so as to minimize plastic use and increase more shipment space per box, and select alternative materials, including management of internal factors for effective planning and the availability of contingency plan which is essential to optimize efficiency in its operations.

The Company focuses on its operations based on 3GO (GO FIRM/ GO BOARD/ GO GLOBAL) strategies with flexibility in response to changing circumstances, allow for collaboration with strategic partners for growth in sales and profit in the future.

In this 2026, the Company emphasizes two core pillars, namely competitive advantage and profitability for generation of value to shareholders, as follows:

1. Management of Portfolio & Channel Priorities by focusing on business expansion and domestic and international growth through 3 major strategies:

- Driving domestic market by maintaining the trending growth of seaweed segment with new products (NPDs) and marketing activities, expanding product portfolio to more non-seaweed segment, and expanding Traditional Trade (TT) via new distributors.
- Recovery and growth in international market by focusing on recovery in China, Indonesia and the United States of America, both online and offline channels, moving forward to mainstream markets in the United Kingdom and Europe, and driving sales of products via our Global Brand Ambassador to reach out to consumers worldwide.
- Building partnership by way of strategic collaboration for new product development and OEM engagements to enhance our competitiveness and considering potential M&A transactions to speed up our growth.

2. Strengthening of profitability by focusing on improvement of efficiency in the operations and cost management through 2 major strategies:

- Increasing margins in distribution via the respective channels by addition of various products with a good rate of gross margin, including optimizing the efficiency of marketing expenses.

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- Focusing on productivity in terms of both yield improvement and reduction of loss in the process, including adjustment of the Demand and Supply Planning, to minimize slow-moving stock.

For the purpose of achieving both primary goals, the Company has given priority to potential development of personnel on an ongoing basis, building of a GREAT Culture, and upskilling of work units, as our driving force in parallel to improvement of work process, application of artificial intelligence (AI) to work process to enhance efficiency and upgrade our organization to keep up with changing circumstances.

Please be informed accordingly.

Yours sincerely,

(Mr. Jirapong Suntipiromkul)

Deputy Managing Director

Authorized to sign on behalf of the Company

Taokaenoi Food and Marketing PCL

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