JUBILEE ENTERPRISE

PUBLIC COMPANY LIMITED

No. CS6/2026

Aug 10th, 2026

Subject : Declaration of Operating Results for the 2nd quarter ended, June 30th, 2026

Attn : Director and Manager,
The Stock Exchange of Thailand

With respect to the financial information for the 2nd quarter ended, June 30th, 2026, as submitted by the Company, which has been reviewed by the external auditor, considered by the Audit Committee, and approved by the Company's Board of Directors on August 10th, 2026, the Company wishes to report further clarifications in summary as follows;

Overview of the Company’s Operating Results

Thailand’s economy continued to grow at a relatively modest pace compared with other ASEAN economies. Despite government measures aimed at stimulating consumer spending, overall private consumption remained subdued. Consumer purchasing power, particularly among middle- and lower-income segments, continued to be constrained by persistently high household debt and elevated living costs. In addition, geopolitical risks arising from the conflict in the Middle East placed further pressure on the domestic economy and consumer sentiment. As a result, even consumers with relatively high purchasing power became somewhat more cautious and deferred discretionary purchases during certain periods. Nevertheless, the Company promptly adjusted its sales and marketing strategies in response to the prevailing market conditions. Together with continued cost-control measures, these initiatives enabled the Company to maintain its sales performance. For the second quarter of 2026, the Company recorded sales revenue of THB 279.99 million and total comprehensive income for the period of THB 20.69 million, representing increases of THB 7.53 million and THB 2.86 million, or 2.76 and 16.04, respectively, compared with the same period of the previous year. Earnings per share for the period amounted to THB 0.12 per share.

In response to the slowdown in domestic economic and commercial activities, the Company has formulated strategies to stimulate sales in the third quarter of 2026. These strategies include organizing Jubilee Diamond’s 97th anniversary celebrations across various regions, increasing sales from existing branches through branch renovations, expanding the branch network, and launching a new brand. These initiatives are intended to strengthen the Company’s brand image, increase product display areas, enhance customer service capacity, and broaden the customer base. The Company also plans to introduce new collections that more comprehensively address the diverse needs of customers, together with a variety of targeted marketing campaigns designed for different customer segments throughout the quarter.

Highlights in 2 Quarter of 2026

Jubilee Diamond New Collection, The Grand Monarch Collection

“97th Anniversary Collection”

In celebration of Jubilee Diamond’s 97th anniversary, the Company launched the **“97 Anniversary Collection: The Spirit of 9, The Perfection of 7.”** The collection reflects the Company’s long-standing values of sincerity, attentiveness, and continuous development, while symbolising progress, success, refinement, and timeless craftsmanship passed down through generations.

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Jubilee Diamond, Anniversary 97th VIP DAY X The Wisdom

Blossom of Vitality

On 25–26 April 2026, Jubilee Diamond, in collaboration with Samitivej Hospital, organized the "Sparkling Wellness Retreat" to Hua Hin aboard the SRT Royal Blossom for Jubilee Sparkling Club members. The exclusive trip, held under the Wellness & Longevity concept, aimed to strengthen relationships with high-net-worth customers through an integrated lifestyle, health, and beauty experience.

Jubilee Diamond, BeLuThai Gala 2026

BeLuThai Gala 2026

On 12 June 2026, The Company, in collaboration with Royal Botania, participated in the BeLuThai Gala 2026, organized by the Belgian-Luxembourg/Thai Chamber of Commerce (BeLuThai) under the theme "Some Like It Sparklingly Hot" at Conrad Bangkok. The participation aimed to strengthen the Company's brand positioning in the luxury market and enhance awareness among premium customers and business partners. At the event, the Company showcased "STELLARIA's Ethereal Descent," a high - jewellery masterpiece inspired by light and celestial elements, featuring the Company's signature 100-facet LOVE100 Diamonds.

The showcase demonstrated the Company's capabilities in design, innovation, and craftsmanship, while reinforcing its positioning as a luxury diamond jewellery brand.

Jubilee Diamond, THE RIVER OF LEGACY JUBILEE 97th Anniversary

The River of Legacy

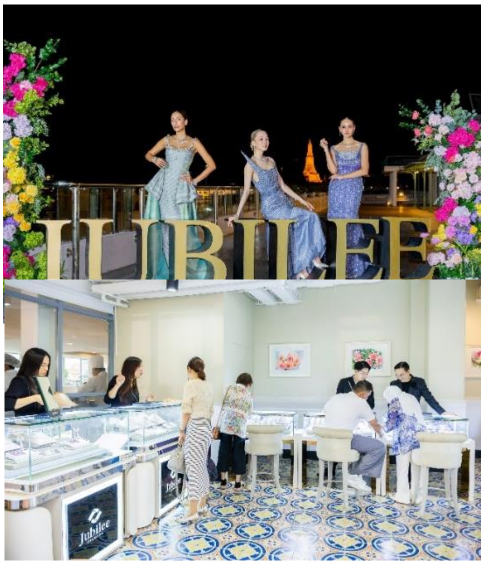
On 18 June 2026, Jubilee Diamond, in collaboration with THE WISDOM, organized **"The River of Legacy"** at Maison Jubilee, Yodpiman River Walk, for THE WISDOM customers. The event aimed to strengthen relationships with key customers and expand marketing opportunities among high-purchasing-power customer segments. The event featured a fashion show, a mini concert by Mos Patiparn and Captain Phutanate, a premium fine-dining experience, and special awards for lucky draw winners. The Company also presented an exclusive jewellery collection available only at the event, creating a differentiated customer experience and supporting sales through targeted marketing activities.

Jubilee Diamond, GLOW DANCE BY THE RIVER

"Jubilee Diamond The Sparkling Club Wellness Evening"

On 20 June 2026, Jubilee Diamond, in collaboration with Yodpiman River Walk, Fitness First, and Samitivej Hospital, organized "Glow Dance by the River" with Jubilee Diamond's Sparkling Club customers, a large-scale riverside aerobic dance activity at Yodpiman River Walk. The event aimed to promote health and wellness while strengthening brand engagement through a lifestyle experience set against the scenic Chao Phraya River.

Jubilee Diamond, 97th Anniversary VIP DAY



97th Anniversary VIP DAY

On 21 June 2026, Jubilee Diamond hosted the "97th Anniversary VIP Day" at Maison Jubilee Rivière, Yodpiman River Walk, exclusively for VIP customers. The event combined fine dining, a fashion show, and a mini concert, together with a curated selection of specially priced diamond jewellery and certified loose diamonds accompanied by internationally recognised GIA and HRD certificates. The event aimed to stimulate sales and strengthen relationships with high-value customers through an exclusive luxury experience.

Jubilee Diamond : The Brilliance of LOVE100 Diamonds X SCB Wealth

The Brilliance of LOVE100 Diamonds X SCB Wealth

On 27 June 2026, Jubilee Diamond, in collaboration with SCB Wealth, organized the exclusive "The Brilliance of LOVE100 Diamonds" event at Maison Jubilee Rivière for key customers and executives from SCB Wealth and CardX. The event celebrated Jubilee Diamond's 97th anniversary and showcased LOVE100 Diamonds under the concept "The Diamond of a Lifetime." The collaboration aimed to strengthen relationships with high-value customers, enhance the Company's luxury brand positioning, and generate sales opportunities through an exclusive customer experience.

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Jubilee Diamond : The Biggest Midyear Sale 2026

THE BIGGEST MIDYEAR SALE 2026

To celebrate its 97th anniversary, Jubilee Diamond organized "The Biggest Midyear Sale 2026" on 27–28 June 2026 at Grand Hyatt Erawan Bangkok. The event featured more than 10,000 diamond jewellery items across a wide range of categories, together with certified diamonds imported from Belgium and special discounts of up to 60%.

The event formed part of the Company's strategy to stimulate sales, attract new customers, and strengthen engagement with existing customers through a broad product offering and attractive promotional campaigns.

Statement of Comprehensive Income for the 3-month and 6-month periods

Unit : Million Baht	Q2'2026		Q2'2025		Change		6M'2026		6M'2025		Change	
Revenue from sales	279.99	100.00%	272.46	100.00%	7.53	2.76%	572.98	100.00%	562.99	100.00%	9.99	1.77%
Cost of Sales	(144.93)	-51.76%	(138.93)	-50.99%	(6.00)	4.32%	(292.50)	-51.05%	(286.65)	-50.92%	(5.85)	2.04%
Gross Profit	135.06	48.24%	133.53	49.01%	1.53	1.15%	280.48	48.95%	276.34	49.08%	4.14	1.50%
Other Income	3.39	1.21%	8.71	3.20%	(5.32)	-61.08%	12.50	2.18%	17.94	3.19%	(5.44)	-30.32%
Selling Expenses	(78.83)	-28.15%	(83.06)	-30.49%	4.23	-5.09%	(155.04)	-27.06%	(165.10)	-29.33%	10.06	-6.09%
Administrative Expenses	(32.65)	-11.66%	(36.18)	-13.28%	3.53	-9.76%	(66.27)	-11.57%	(72.37)	-12.85%	6.10	-8.43%
Profit from operating activities	26.97	9.63%	23.00	8.44%	3.97	17.26%	71.67	12.51%	56.81	10.09%	14.86	26.16%
Finance costs	(0.92)	-0.33%	(0.81)	-0.30%	(0.11)	13.58%	(1.86)	-0.32%	(1.79)	-0.32%	(0.07)	3.91%
Profit before income tax	26.05	9.30%	22.19	8.14%	3.86	17.40%	69.81	12.18%	55.02	9.77%	14.79	26.88%
Income tax	(5.36)	-1.91%	(4.36)	-1.60%	(1.00)	22.94%	(14.37)	-2.51%	(11.09)	-1.97%	(3.28)	29.58%
Net operating profit for the period	20.69	7.39%	17.83	6.54%	2.86	16.04%	55.44	9.68%	43.93	7.80%	11.51	26.20%
Total Comprehensive income for the period	**20.69**	**7.39%**	**17.83**	**6.54%**	**2.86**	**16.04%**	**55.44**	**9.68%**	**43.93**	**7.80%**	**11.51**	**26.20%**
Earnings per share (baht)	**0.12**		**0.10**				**0.32**		**0.25**			

Revenue from sales

3-month 2026 vs 2025

In the second quarter of 2026, the Company recorded sales of THB 279.99 million, representing an increase of THB 7.53 million, or 2.76%, compared with the same period of the previous year. The growth was primarily driven by higher sales from existing branches and sales-generating events. The increase in sales reflects the Company's ability to adapt its business and marketing strategies in response to changing market conditions. The Company focused on targeted marketing activities for customers seeking distinctive diamonds and diamond jewellery that demonstrate advanced craftsmanship and reflect the individuality of the wearer. Key initiatives included sales promotion events and the launch of new collections aligned with market demand and the needs of Thailand's premium and luxury customer segments, which continue to show growth potential. These initiatives were also consistent with the Company's long-term marketing strategy of emphasizing and communicating world-class product quality.

6-month 2026 vs 2025

For the 6 months period of 2026, the first quarter benefited from seasonal festivities and celebrations, while in the second quarter, the Company organized sales promotion events targeting both existing members and the general public. Although the performance of these events was satisfactory, overall market conditions and in-store sales remained relatively subdued. As a result, the Company recorded revenue from sales of Baht 572.98 million, an increase of Baht 9.99 million, or 1.77%, compared with the same period of the previous year. The increase was primarily attributable to sales generated from marketing events.

Other Income

3-month & 6-month 2026

Other income for the three-month and six-month periods of 2026, primarily derived from the disposal of investments in debt securities, decreased by Baht 5.32 million and Baht 5.44 million, or 61.08% and 30.32%, respectively, compared with the corresponding periods of the previous year.

Gross Profit & Gross Profit Margin

3-month 2026 vs 2025

In the second quarter of 2026, the Company recorded gross profit of Baht 135.06 million, an increase of Baht 1.53 million, or 1.15%, compared with the same period of the previous year. The gross profit margin was 48.24%, slightly lower than 49.01% in the corresponding period of the previous year. The decrease was primarily attributable to the higher proportion of sales generated through event channels. Nevertheless, the Company closely monitored raw material costs, enabling it to maintain a gross profit margin above its target of not less than 45%.

6-month 2026 vs 2025

For the 6 months of 2026, the Company recorded gross profit of THB 280.48 million, an increase of THB 4.14 million, or 1.50%, compared with the same period of the previous year. The increase was primarily attributable to higher product sales, together with the Company's effective product mix management and continuous adjustment of its marketing strategies in response to market conditions. As a result, the gross profit margin for the period was 48.95%, remaining relatively stable compared with 49.08% in the corresponding period of the previous year.

Selling Expenses

3-month 2026 vs 2025

In In the second quarter of 2026, the Company's selling expenses amounted to Baht 78.83 million, representing 28.15% of revenue from sales. This was a decrease of Baht 4.23 million, or 5.09%, compared with the same period of the previous year, primarily due to the Company's close monitoring and effective control of selling expenses.

6-month 2026 vs 2025

For the six-month period of 2026, the Company's selling expenses amounted to Baht 155.04 million, representing 27.06% of revenue from sales. This was a decrease of Baht 10.06 million, or 6.09%, compared with the same period of the previous year. The decrease was primarily attributable to lower sales promotion event expenses, rental expenses at certain branches, and other variable selling expenses.

Administrative expenses

3-month 2026 vs 2025

In the second quarter of 2026, the Company's administrative expenses amounted to Baht 32.65 million, representing 11.66% of revenue from sales. This was a decrease of Baht 3.53 million, or 9.76%, compared with the same period of the previous year, primarily due to stringent control over general administrative expenses.

6-month 2026 vs 2025

For the six-month period of 2026, the Company's administrative expenses amounted to Baht 66.27 million, representing 11.57% of revenue from sales. This was a decrease of Baht 6.10 million, or 8.43%, compared with the same period of the previous year. The decrease was primarily attributable to stringent control over general administrative expenses to enhance operational efficiency. As a result, the Company's administrative expenses continued to decline.

Financial costs

3-month & 6-month 2026

Financial costs for the 3-month and 6-month periods of 2026 were Baht 0.92 million and Baht 1.86 million, or approximately 0.33% and 0.32% of revenue from sales, respectively. These are interest expenses recognized from adopting TFRS 16 – "Leases" for the entire amount.

Comprehensive income

3-month 2026 vs 2025

In the second quarter of 2026, the Company recorded total comprehensive income of Baht 20.69 million, representing a net profit margin of 7.39%. This was an increase of Baht 2.86 million, or 16.04%, compared with the same period of the previous year. The increase was primarily attributable to higher gross profit and lower selling and administrative expenses, reflecting the Company's effective expense management.

6-month 2026 vs 2025

For the six-month period of 2026, the Company recorded total comprehensive income of Baht 55.44 million, representing a net profit margin of 9.68%. This was an increase of Baht 11.51 million, or 26.20%, compared with the same period of the previous year. The increase was primarily attributable to higher revenue, the Company's ability to maintain its gross profit margin above the established target, and a significant reduction in selling and administrative expenses.

Significant financial ratio

1) Current Ratio is 6.39 times
2) Supplier Payment Period is 125 days
3) Accounts Receivable Day is 33 days
4) Return On Asset is 5.00%
5) Return On Equity is 6.38%

Other Matters

Regarding the Board of Directors meeting No. 3/2026 on Monday, August 10th, 2026, resolved to approve the payment of interim dividends for operating results for the 6 months from January 1st, 2026, to June 30th, 2026, at the rate of Baht 0.13 (Thirteen Satang) per share, totaling Baht 22.66 million or 40.86% of net profit after deduction of tax and legal reserve. The Record Date to entitle shareholders to receive the dividend is Friday, August 28th, 2026, with the dividend payment scheduled for Thursday, September 10th, 2026.

Please be informed accordingly.

Sincerely yours,

(Unyarat Pornprakit)
Director and Chief Executive Officer
Jubilee Enterprise Public Company Limited