November 11, 2026

Subject: Performance discussion and analysis for the 3rd Quarter of 2026 and for the first 9 months of 2026

To: Director and manager of the Stock Exchange of Thailand

Financial Performance Summary – 3rd Quarter of 2026 and for the first 9 months of 2026

Beauty Community Public Co., Ltd. is pleased to announce its financial and operating results for 3rd Quarter of 2026 and the first 9 months of 2026 to compare with the operating results in the 3rd Quarter and the first 9 months of 2025 as follows:

- Total Revenue in 3rd Quarter 2026 was THB 66.42 million, a decreased of 10.63% and the first 9 months was THB 172.79 million, a decreased of 18.16%.
- Gross Profit in 3rd Quarter 2026 was THB 34.60 million, a decreased of 6.43% and the first 9 months was THB 84.05 million, a decreased of 16.02%
- Selling expenses in 3rd Quarter 2026 was THB 28.38 million, a increased of 4.88% and the first 9 months was THB 83.42 million, a decreased of 7.35%.
- Administrative expenses in 3rd Quarter 2026 was THB 10.01 million, a decreased of 23.67% and the first 9 months was THB 33.71 million, a decreased of 39.68%.
- Net Profit (loss) in 3rd Quarter 2026 was THB (3.42) million, a increased of 29.09% and the first 9 months was THB (31.85) million, a decreased of 31.90%.

Million Baht	Q3				YoY		Q2		QoQ		Year to Date (YTD)				YoY	
	2026	%	2025	%	+ / -	%	2026	%	+ / -	%	2026	%	2025	%	+ / -	%
Revenue from sales	65.28	98.29%	72.78	97.93%	(7.50)	(10.30%)	51.49	97.52%	13.80	26.80%	169.32	98.00%	205.79	97.47%	(36.47)	(17.72%)
Cost of sales	30.68	46.19%	35.80	48.17%	(5.12)	(14.30%)	26.59	50.36%	4.09	15.40%	85.27	49.35%	105.71	50.07%	(20.44)	(19.33%)
Gross profit (GP)	**34.60**	**53.01%**	**36.98**	**50.81%**	**(2.38)**	**(6.43%)**	**24.90**	**48.36%**	**9.70**	**38.97%**	**84.05**	**49.64%**	**100.08**	**48.63%**	**(16.03)**	**(16.02%)**
Other income	1.13	1.71%	1.54	2.07%	(0.40)	(26.26%)	1.31	2.48%	(0.17)	(13.33%)	3.46	2.00%	5.34	2.53%	(1.87)	(35.10%)
Total Revenue	**66.42**	**100.00%**	**74.32**	**100.00%**	**(7.90)**	**(10.63%)**	**52.79**	**100.00%**	**13.62**	**25.80%**	**172.79**	**100.00%**	**211.13**	**100.00%**	**(38.34)**	**(18.16%)**
Selling expenses	28.38	42.74%	27.06	36.42%	1.32	4.88%	29.45	55.78%	(1.06)	(3.61%)	83.42	48.28%	90.04	42.65%	(6.62)	(7.35%)
Administrative expenses	10.01	15.08%	13.12	17.65%	(3.11)	(23.67%)	12.62	23.91%	(2.61)	(20.66%)	33.71	19.51%	55.88	26.47%	(22.17)	(39.68%)
Profit before interest & tax (EBIT)	**(2.66)**	**(4.01%)**	**(1.66)**	**(2.24%)**	**(1.00)**	**(59.89%)**	**(15.86)**	**(30.04%)**	**13.20**	**83.22%**	**(29.61)**	**(17.14%)**	**(40.50)**	**(19.18%)**	**10.88**	**26.88%**
Finance costs	1.12	1.69%	0.89	1.20%	0.23	26.07%	1.04	1.97%	0.08	7.99%	3.09	1.79%	4.59	2.18%	(1.50)	(32.65%)
Income tax	(0.36)	(0.54%)	0.10	0.13%	(0.46)	(461.97%)	(0.18)	(0.33%)	(0.18)	(104.25%)	(0.85)	(0.49%)	1.69	0.80%	(2.54)	(150.42%)
Profit for the period	**(3.42)**	**(5.15%)**	**(2.65)**	**(3.57%)**	**(0.77)**	**(29.09%)**	**(16.72)**	**(31.68%)**	**13.30**	**79.53%**	**(31.85)**	**(18.44%)**	**(46.78)**	**(22.16%)**	**14.92**	**31.90%**
Other comprehensive income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total comprehensive income for the period (net)	**(3.42)**	**(5.15%)**	**(2.65)**	**(3.57%)**	**(0.77)**	**(29.09%)**	**(16.72)**	**(31.68%)**	**13.30**	**79.53%**	**(31.85)**	**(18.44%)**	**(46.78)**	**(22.16%)**	**14.92**	**31.90%**
EBITDA	0.41	0.62%	2.33	3.14%	(1.92)	(82.27%)	(12.89)	(24.42%)	13.30	103.21%	(19.67)	(11.38%)	(28.36)	(13.43%)	8.69	30.65%

Note : 1. % GP margin calculated to sales

Total Revenue

Total revenues for the 3rd Quarter of 2026 were THB 66.42 million decreased by 10.63% from the same period last year (YoY) and increased by 25.80% compared to 2nd Quarter 2026 (QoQ). The first 9 months of 2026 was THB 172.79 million, decreased by 18.16% from the same period last year (YoY). Revenue structure came mainly from the Retail shop 52.12%, Oversea 26.17%, E-commerce 12.56%, Modern Trade 6.68% and Other revenue 2.47% (Note: Oversea shops are operated by our partners which have been sold in a wholesale commercial conditions). The same store sales growth (SSSG) for the first 9 months of 2026 declined by (21.22%).

Gross Profit

Gross Profit for the 3rd Quarter 2026 was THB 34.60 million which are decreased 6.43% from the same period last year (YoY), increased by 38.97% compared to 2nd Quarter 2026 (QoQ). The first 9 months of 2026 was THB 84.05 million decreased by 16.02% from the same period last year (YoY).

Gross profit margin 3rd Quarter 2026 were 53.01%, increased from the same period last year 50.81% and increased from the 2nd Quarter 2026 48.36%. The first 9 months 2026 was 49.64%, increased from the same period last year 48.63%

Selling expenses

Selling expenses for 3rd Quarter 2026 was THB 28.38 million, increased by 4.88% from the same period last year (YoY), and decreased by 3.61% compared to 2nd Quarter 2026 (QoQ). The first 9 months of 2026 was THB 83.42 million decreased by 7.35% from the same period last year (YoY).

Administrative expenses

Administrative expenses 3rd Quarter 2026 was THB 10.01 million decreased by 23.67% from the same period last year (YoY), and decreased by 20.66% compared to 2nd Quarter 2026 (QoQ). The first 9 months of 2026 was THB 33.71 million decreased by 39.68% from the same period last year (YoY).

Net Profit (loss)

Net profit (loss) for 3rd Quarter 2026 was THB (3.42) million increased by 29.09% from the same period last year (YoY), and decreased by 79.53% compared to 2nd Quarter 2026 (QoQ). The first 9 months of 2026 was THB (31.85) million decreased by 31.90% from the same period last year (YoY).

Statement of Financial Position

Total assets as at September 30, 2026 were THB 561.72 million decreased THB 16.70 million or 2.89% from 31 December 2025 and Cash and cash equivalents were THB 82.86 million, temporary investments were THB 180.00 million (Temporary investments consist of short-term deposit with financial institution due over three months but not over 1 year and without withdrawal restrictions), account receivable were THB 38.73 million, inventory were THB 76.93 million, investment properties were THB 12.52 million, property, plant and equipment were THB 85.23 million.

Total liabilities were THB 107.71 million increased THB 15.16 million or 16.38% from 31 December 2025, liabilities mainly came from liabilities under leases THB 61.71 million (TFRS16 standards regarding leases) including current portion of leases liabilities THB 15.71 million, trade account payable THB 19.71 million, accrued expenses THB 8.91 million. Total shareholders' equity was THB 454.00 million decreased THB 31.85 million or 6.56% from December 31, 2025.

Statement of Cash Flows

For the year end of September 30, 2026, the company had net cash outflows by operating activities of THB 45.94 million, net cash outflows by investing activities THB 4.89 million. Then cash and cash equivalents as at the end of period of THB 82.86 million.

Financial Ratio

Financial Ratio	30/9/2026	31/12/2025	31/12/2024	31/12/2023	31/12/2022
Current ratio	7.70	8.43	5.52	5.36	3.12
Finished goods days	260	162	130	135	174
Total inventory days	288	191	167	196	257
Return on equity	-6.78%	-11.43%	-19.22%	-6.69%	-9.15%
Return on assets	-5.59%	-9.29%	-15.15%	-5.26%	-7.23%
Debt to equity	0.24	0.19	0.27	0.27	0.27

Your faithfully,

Beauty Community Public Company Limited

(Miss Netnapha Saelim)

Finance and Administration Director