



Earnings 6M Release 2017

Consolidated P&L Account	1H 2017		1H 2016		Increase / (Decrease)		Note
	Million ฿	%	Million ฿	%	Million ฿	%	
Sales Revenue	1,572	100%	1,314	100%	258	20%	1
Cost Of Goods Sold	1,183	75%	1,003	76%	180	18%	
Gross Profit	389	25%	311	24%	78	25%	2
SG&A Expenses	459	29%	478	36%	(19)	(4%)	
Operating Profit (Loss)	(70)	(4%)	(167)	(13%)	97	(58%)	
Financial Cost	44	3%	36	3%	8	22%	3
Gain (Loss) on Exchange Rate	(6)	(0%)	(55)	(4%)	49	(89%)	4
Other Items	26	2%	44	3%	(18)	(41%)	5
Profit (Loss) Before Income Tax	(94)	(6%)	(214)	(16%)	120	(56%)	
Tax Income (Expense)	2	0%	(0)	(0%)	2	(600%)	
Profit (Loss) for Equity Holders	(92)	(6%)	(214)	(16%)	122	(57%)	6

Explanation in brief:

1. For the six-month period ended 30 June 2017, Pranda and its subsidiaries had sales revenue of Baht 1,572 million which increasing by Baht 258 million or 20% compared to the same period of previous year due to a considerable growth in Production base sales revenue during the first half of the year.
2. Gross profit margin has improved from 23.7% to 24.8% as a result of effective cost management.
3. Finance cost has risen by 22% owing to the fact that there was an increase in loan from financial institution in second half of Year 2016.
4. Pranda Group has made loss on exchange rate at Baht 6.00 million, decreased by 89% as a consequence of depreciation in Pound Sterling due to impaction from Brexit in Year 2016.
5. Other items had declined by 41%, as there was a gain from liquidation of subsidiary company.
6. Pranda and its subsidiaries made loss on equity shareholders of the company of Baht 92 million which loss decreased by Baht 122 million as a result of improved sales revenue and gross profit margin figures as well as lower loss on exchange rate, as explained in points above.

The information and opinions contained in this presentation have been compiled from sources believed by it to be reliable, but no representation or warranty, express or implied, is made as to its accuracy, completeness or correctness. All opinions and estimates contained in this presentation are subject to change without notice and are provided in good faith but without legal responsibility. This presentation is not an offer to sell or a solicitation of an offer to buy any securities. Neither Pranda Jewelry Public Company Limited or any of its affiliates, nor any other person, accepts any liability whatsoever for any direct or consequential loss arising from any use of this presentation or the information contained therein. Recipients should, therefore, rely on their own assessment in making their own decision.

Investor Relations Contact Tel. +66 2 769 9431 Email: ir@pranda.co.th