Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Review report and consolidated and separate financial information

For the three-month and nine-month periods ended 30 September 2026

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Chumporn Palm Oil Industry Public Company Limited

I have reviewed the accompanying consolidated financial information of Chumporn Palm Oil Industry Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 September 2026, the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Chumporn Palm Oil Industry Public Company Limited for the same periods (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of Review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards as applicable to auditing issued by the Federation of Accounting Professions and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting.*

Pimjai Manitkajohnkit
Certified Public Accountant (Thailand) No. 4521

EY Office Limited
Bangkok: 5 November 2026

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of financial position

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		125,577	110,949	63,639	48,372
Trade and other current receivables	*2, 3*	361,715	340,471	344,475	314,923
Inventories	*4*	686,181	874,865	642,484	852,452
Current biological assets		33,644	21,388	21,751	13,618
Other current financial assets		49,755	47,396	49,755	47,396
Other current assets		18,907	16,613	14,737	13,818
Total current assets		1,275,779	1,411,682	1,136,841	1,290,579
Non-current assets					
Investments in subsidiaries	*5*	-	-	436,000	226,000
Investment in joint venture		6,960	7,435	4,900	4,900
Property, plant and equipment	*6*	3,305,359	3,070,309	2,170,743	2,163,885
Right-of-use assets		8,404	5,053	4,336	2,583
Bearer plants	*7*	241,737	259,207	239,062	257,031
Intangible assets		4,886	4,407	4,247	3,764
Other non-current assets		8,726	7,431	8,213	6,839
Total non-current assets		3,576,072	3,353,842	2,867,501	2,665,002
Total assets		4,851,851	4,765,524	4,004,342	3,955,581

The accompanying notes to interim financial statements are an integral part of the financial statements.

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*8*	740,000	640,000	740,000	640,000
Trade and other current payables	*2, 9*	163,906	174,365	253,818	266,739
Current portion of lease liabilities		1,286	516	754	254
Income tax payable		14,610	49,507	2,718	23,856
Value added tax payable		29,858	15,872	17,716	9,243
Other current financial liabilities		1,517	-	80	-
Other current liabilities	*2*	9,129	5,740	1,410	3,669
Total current liabilities		960,306	886,000	1,016,496	943,761
Non-current liabilities					
Lease liabilities, net of current portion		7,369	4,675	3,754	2,446
Non-current provision for employee benefits		62,510	57,908	58,566	54,373
Deferred tax liabilities		296,514	293,801	297,368	295,413
Other non-current financial liabilities		535	-	-	-
Total non-current liabilities		366,928	356,384	359,688	352,232
Total liabilities		1,327,234	1,242,384	1,376,184	1,295,993
Shareholders' equity					
Share capital					
Registered					
775,424,053 ordinary shares of Baht 1 each		775,424	775,424	775,424	775,424
Issued and paid-up					
632,752,650 ordinary shares of Baht 1 each		632,753	632,753	632,753	632,753
Share premium		412,310	412,310	412,310	412,310
Capital reserve for share-based payment transactions		12,657	12,657	12,657	12,657
Retained earnings					
Appropriated - statutory reserve		76,675	76,675	76,675	76,675
Unappropriated		1,169,482	1,168,005	273,391	304,821
Other components of shareholders' equity		1,220,740	1,220,740	1,220,372	1,220,372
Total shareholders' equity		3,524,617	3,523,140	2,628,158	2,659,588
Total liabilities and shareholders' equity		4,851,851	4,765,524	4,004,342	3,955,581
		-	-	-	-

The accompanying notes to interim financial statements are an integral part of the financial statements.

Directors

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Profit or loss:					
Revenues					
Sales		1,463,081	1,308,195	1,471,711	1,342,224
Gain on exchange		615	1,221	467	1,221
Gain on derivatives		-	1,688	-	1,688
Other income		5,427	11,633	3,969	11,925
Total revenues		1,469,123	1,322,737	1,476,147	1,357,058
Expenses					
Cost of sales		1,303,949	1,042,647	1,355,259	1,129,210
Selling and distribution expenses		27,094	33,423	24,280	30,527
Administrative expenses		82,302	72,054	72,734	64,145
Loss on derivatives		8,974	-	8,974	-
Total expenses		1,422,319	1,148,124	1,461,247	1,223,882
Operating profit		46,804	174,613	14,900	133,176
Share of profit (loss) from investment in joint venture		(284)	542	-	-
Finance income		1	10	1	4
Finance cost		(2,523)	(3,919)	(2,523)	(3,829)
Gain (loss) on change in fair value of current biological assets		(1,618)	(25,426)	1,268	1,097
Gain (loss) on change in fair value of derivatives		(238)	(188)	1,734	(188)
Profit before income tax expenses		42,142	145,632	15,380	130,260
Income tax expenses	*10*	(9,748)	(35,310)	(4,376)	(26,335)
Profit for the period		32,394	110,322	11,004	103,925
Other comprehensive income:					
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		32,394	110,322	11,004	103,925

(Unit: Baht)

Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.051	0.174	0.017	0.164

The accompanying notes to interim financial statements are an integral part of the financial statements.

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of comprehensive income

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2026	2025	2026	2025
Profit or loss:					
Revenues					
Sales		4,318,924	4,050,284	4,456,497	4,160,854
Dividend income	*5*	-	-	60,165	-
Gain on exchange		986	-	670	-
Gain on derivatives		-	31,053	-	31,053
Other income		14,546	16,931	11,718	20,617
Total revenues		4,334,456	4,098,268	4,529,050	4,212,524
Expenses					
Cost of sales		3,738,724	3,244,378	4,024,249	3,572,063
Selling and distribution expenses		89,224	82,527	80,247	76,132
Administrative expenses		243,682	214,204	219,044	191,110
Loss on exchange		-	3,360	-	3,360
Loss on derivatives		43,055	-	43,055	-
Total expenses		4,114,685	3,544,469	4,366,595	3,842,665
Operating profit		219,771	553,799	162,455	369,859
Share of profit (loss) from investment in joint venture		(475)	804	-	-
Finance income		329	446	142	442
Finance cost		(7,697)	(12,880)	(7,595)	(11,500)
Gain (loss) on change in fair value of current biological assets		8,249	(16,964)	8,133	(11,583)
Loss on change in fair value of derivatives		(2,052)	(1,899)	(80)	(1,899)
Profit before income tax expenses		218,125	523,306	163,055	345,319
Income tax expenses	*10*	(45,805)	(112,289)	(23,642)	(70,166)
Profit for the period		172,320	411,017	139,413	275,153
Other comprehensive income:					
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		172,320	411,017	139,413	275,153

(Unit: Baht)

Earnings per share					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.272	0.650	0.220	0.435

The accompanying notes to interim financial statements are an integral part of the financial statements.

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements							
						Other components of shareholders' equity		
	Issued and paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Retained earnings: Appropriated - statutory reserve	Retained earnings: Unappropriated	Other comprehensive income: Revaluation surplus on assets	Total other components of shareholders' equity	Total shareholders' equity
Balance as at 1 January 2025	632,753	412,310	12,657	63,386	902,014	867,481	867,481	2,890,601
Profit for the period	-	-	-	-	411,017	-	-	411,017
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	411,017	-	-	411,017
Dividends paid (Note 12)	-	-	-	-	(139,205)	-	-	(139,205)
Balance as at 30 September 2025	632,753	412,310	12,657	63,386	1,173,826	867,481	867,481	3,162,413
Balance as at 1 January 2026	632,753	412,310	12,657	76,675	1,168,005	1,220,740	1,220,740	3,523,140
Profit for the period	-	-	-	-	172,320	-	-	172,320
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	172,320	-	-	172,320
Dividends paid (Note 12)	-	-	-	-	(170,843)	-	-	(170,843)
Balance as at 30 September 2026	632,753	412,310	12,657	76,675	1,169,482	1,220,740	1,220,740	3,524,617
	-	-	-	-	-		-	-
	-	-	-	-	-		-	-

The accompanying notes to interim financial statements are an integral part of the financial statements.

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Separate financial statements							
						Other components of shareholders' equity		
	Issued and paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Retained earnings		Other comprehensive income	Total other components of shareholders' equity	Total shareholders' equity
				Appropriated - statutory reserve	Unappropriated	Revaluation surplus on assets		
Balance as at 1 January 2025	632,753	412,310	12,657	63,386	191,517	866,167	866,167	2,178,790
Profit for the period	-	-	-	-	275,153	-	-	275,153
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	275,153	-	-	275,153
Dividends paid (Note 12)	-	-	-	-	(139,205)	-	-	(139,205)
Balance as at 30 September 2025	632,753	412,310	12,657	63,386	327,465	866,167	866,167	2,314,738
Balance as at 1 January 2026	632,753	412,310	12,657	76,675	304,821	1,220,372	1,220,372	2,659,588
Profit for the period	-	-	-	-	139,413	-	-	139,413
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	139,413	-	-	139,413
Dividends paid (Note 12)	-	-	-	-	(170,843)	-	-	(170,843)
Balance as at 30 September 2026	632,753	412,310	12,657	76,675	273,391	1,220,372	1,220,372	2,628,158
	-	-	-	-	-		-	-
	-	-	-	-	-		-	-

The accompanying notes to interim financial statements are an integral part of the financial statements.

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of cash flows

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	218,125	523,306	163,055	345,319
Adjustments to reconcile profit before tax				
to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	140,244	145,406	99,219	106,091
Gain on lease contracts termination/modification	-	(158)	-	-
Reversal of reduction of cost of inventories to				
net realisable value	(4,801)	(3,320)	(5,185)	(2,818)
Written-off bearer plants	979	-	979	-
Gain on sales of equipment	(764)	(1,642)	(594)	(1,642)
Loss on written-off equipment	4,889	5,632	313	3,058
Reversal of allowance for expected credit losses	-	(86)	-	(86)
Share of loss (profit) from investment in joint venture	475	(804)	-	-
Provision for employee benefits	4,602	4,556	4,193	4,166
Loss (gain) on change in fair value of current				
biological assets	(8,249)	16,964	(8,133)	11,583
Loss on change in fair value of derivatives	2,052	1,899	80	1,899
Unrealised loss (gain) on exchange	(3,163)	107	(3,163)	107
Dividend income	-	-	(60,165)	-
Finance income	(329)	(446)	(142)	(442)
Finance cost	7,697	12,880	7,595	11,500
Reversal of assets impairment	(5,591)	-	(1,068)	-
Profit from operating activities before changes in				
operating assets and liabilities	356,166	704,294	196,984	478,735
Operating assets (increase) decrease				
Trade and other current receivables	(21,244)	83,071	(29,552)	90,554
Inventories	193,485	(678,863)	215,153	(685,667)
Current biological assets	(4,007)	1,456	-	-
Other current financial assets	(187)	(15,553)	(187)	(15,553)
Other current assets	(1,305)	(9,729)	70	(7,481)
Other non-current assets	(1,295)	4,881	(1,374)	4,730
Operating liabilities increase (decrease)				
Trade and other current payables	(10,528)	61,001	(12,813)	158,081
Value added tax payables	13,986	(9,394)	8,473	(18,151)
Other current liabilities	3,389	17,499	(2,259)	15,292
Cash flows from operating activities	528,460	158,663	374,495	20,540
Corporate income tax paid	(77,989)	(97,966)	(42,825)	(77,551)
Net cash flows from operating activities	450,471	60,697	331,670	(57,011)

The accompanying notes to interim financial statements are an integral part of the financial statements.

(Unaudited but reviewed)

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries

Statements of cash flows (continued)

For the nine-month period ended 30 September 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from investing activities				
Cash received from finance income	329	446	142	442
Cash received from dividends	-	-	60,165	-
Cash paid for investment in subsidiary	-	-	(210,000)	-
Acquisitions of property, plant and equipment	(355,811)	(103,262)	(87,504)	(95,580)
Acquisitions of intangible assets	(917)	-	(839)	-
Cash received from sales of equipment	1,026	1,836	856	1,836
Increase in bearer plants	(1,211)	(590)	(424)	(430)
Net cash flows used in investing activities	(356,584)	(101,570)	(237,604)	(93,732)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	100,000	210,000	100,000	300,000
Payment of principal portion of lease liabilities	(753)	(1,104)	(393)	(785)
Dividends paid	(170,843)	(139,205)	(170,843)	(139,205)
Interest paid	(7,663)	(13,097)	(7,563)	(11,717)
Net cash flows from (used in) financing activities	(79,259)	56,594	(78,799)	148,293
Net increase (decrease) in cash and cash equivalents	14,628	15,721	15,267	(2,450)
Cash and cash equivalents at beginning of period	110,949	98,174	48,372	72,687
Cash and cash equivalents at end of period	125,577	113,895	63,639	70,237
	-		-	
Supplemental cash flows information				
Non-cash items consist of:				
Increase (decrease) in payable from equipment	38	(501)	(139)	196
Additions to right-of-use assets and lease liabilities	4,216	271	2,202	-

The accompanying notes to interim financial statements are an integral part of the financial statements.

Chumporn Palm Oil Industry Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 2026

1. General information

1.1 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 *Interim Financial Reporting*, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.2 Basis of consolidation

The interim consolidated financial statements include the financial statements of Chumporn Palm Oil Industry Public Company Limited ("the Company") and its subsidiary companies ("the subsidiaries") (collectively as "the Group") and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2025, with no change in shareholding structure of subsidiaries during the current period.

1.3 Accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as those applied in the financial statements for the year ended 31 December 2025.

The revised financial reporting standards that became effective for annual reporting periods beginning on or after 1 January 2026 do not have any significant impact on the Group's financial statements.

In addition, the Federation of Accounting Professions has issued new and revised financial reporting standards which will become effective in the future. The standard involving changes to key principles is summarised below:

TFRS 18 Presentation and Disclosure in Financial Statements

TFRS 18 will become effective for annual reporting periods beginning on or after 1 January 2028 and supersedes TAS 1, Presentation of Financial Statements. The standard introduces new requirements for classifying income and expenses into categories and presenting subtotals in profit or loss. It also requires disclosures of management-defined performance measures and includes new requirements for the aggregation and disaggregation of financial information.

The management of the Group is currently evaluating the impact of this standard on the financial statements in the year of initial adoption.

2. Related party transactions

During the periods, the Group had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business. There were no significant changes in the transfer pricing policy of transactions with related parties during the current periods.

Summary significant business transactions with related parties as follows.

(Unit: Million Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Transactions with subsidiary companies				
(eliminated from the consolidated financial statements)				
Sales	-	-	68.5	92.6
Other income	-	-	0.3	1.0
Rental income	-	-	0.3	0.3
Purchase of raw materials	-	-	461.5	504.8
Purchase of factory supplies	-	-	0.3	0.2
Transactions with joint venture				
Other income	0.7	0.7	0.7	0.7
Service expenses	4.0	4.3	4.0	4.3

(Unit: Million Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Transactions with subsidiary companies				
(eliminated from the consolidated financial statements)				
Sales	-	-	311.0	268.6
Dividend income	-	-	60.2	-
Other income	-	-	0.8	5.7
Rental income	-	-	0.8	0.8
Purchase of raw materials	-	-	1,482.4	1,245.6
Purchase of factory supplies	-	-	2.3	0.4
Transactions with joint venture				
Other income	2.1	2.1	2.1	2.1
Service expenses	12.1	11.9	12.1	11.9

The balances of the accounts between the Group and those related companies are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025 (Audited)	30 September 2026	31 December 2025 (Audited)
Trade and other current receivables - related parties (Note 3)				
Subsidiaries (eliminated from the consolidated financial statements)	-	-	9,889	2,240
Joint venture	263	233	263	233
Total trade and other current receivables - related parties	263	233	10,152	2,473
Trade and other current payables - related parties (Note 9)				
Subsidiaries (eliminated from the consolidated financial statements)	-	-	117,697	115,707
Total trade and other current payables - related parties	-	-	117,697	115,707
Deposits - related party (presented as other current liabilities)				
Joint venture	245	245	245	245
Total deposits - related party	245	245	245	245

Directors and management's benefits

During the three-month and nine-month periods ended 30 September 2026 and 2025, the Group had employee benefit expenses payable to its directors and management as below.

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	5,003	5,426	5,003	5,426
Post-employment benefits	200	246	200	246
Total	5,203	5,672	5,203	5,672

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Short-term employee benefits	21,728	20,928	21,604	20,804
Post-employment benefits	699	736	699	736
Total	22,427	21,664	22,303	21,540

Guarantee obligations with related parties

The Company has outstanding guarantee obligations with its subsidiaries, as described in Note 13.4 a).

3. Trade and other current receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade accounts receivable - related parties (Note 2)				
Aged on the basis of due dates				
Not yet due	-	-	646	-
Past due				
Up to 1 month	-	-	9,186	2,224
1 - 3 months	-	-	-	2
Total trade accounts receivable - related parties	-	-	9,832	2,226
Trade accounts receivable - unrelated parties				
Aged on the basis of due dates				
Not yet due	310,727	258,844	284,135	231,056
Past due				
Up to 1 month	49,470	80,280	49,230	80,280
1 - 3 months	297	767	-	767
6 - 12 months	202	-	202	-
Total trade accounts receivable - unrelated parties	360,696	339,891	333,567	312,103
Total trade accounts receivable	360,696	339,891	343,399	314,329
Other current receivables				
Other current receivables - related parties (Note 2)	263	233	320	247
Other current receivables - unrelated parties	756	347	756	347
Total other current receivables	1,019	580	1,076	594
Total trade and other current receivables	361,715	340,471	344,475	314,923

4. Inventories

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Inventories - cost	687,438	880,923	642,915	858,068
Reduce cost to net realisable value	(1,257)	(6,058)	(431)	(5,616)
Inventories - net	686,181	874,865	642,484	852,452

5. Investments in subsidiaries

Details of investments in subsidiaries as presented in separate financial statements are as follows:

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Dividend received for the nine-month periods ended 30 September	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025	2026	2025
			(%)	(%)		(Audited)		
CPI Agrotech Co., Ltd.	15,000	15,000	100	100	15,000	15,000	-	-
CPP Co., Ltd.	191,000	191,000	100	100	191,000	191,000	60,165	-
CPI Power Co., Ltd.	230,000	20,000	100	100	230,000	20,000	-	-
Total					436,000	226,000	60,165	-

Significant changes in investments in subsidiaries

CPP Co., Ltd.

On 18 February 2026, the meeting of the Board of Directors of CPP Co., Ltd. passed a resolution to approve the payment of dividend from retained earnings at Baht 3.15 per share, totaling Baht 60.17 million.

CPI Power Co., Ltd.

On 16 January 2026, the Extraordinary General Meeting of shareholders of CPI Power Co., Ltd. passed the resolution to increase of the registered share capital from Baht 20 million (2 million ordinary shares of Baht 10 each) to Baht 300 million (30 million ordinary shares of Baht 10 each), through the issuance of 28 million additional ordinary shares with a par value of Baht 10 each, for offering to its existing subsidiary's shareholders, which subsidiary called up 75% of issued share capital or Baht 7.50 per share. This constitutes a total called up capital of Baht 210 million. The Company has already paid the share subscription amount in full. The subsidiary registered the increase of its share capital with the Ministry of Commerce on 22 January 2026.

6. Property, plant and equipment

Movements of property, plant and equipment for the nine-month period ended 30 September 2026 are summarised below:

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	3,070,309	2,163,885
Acquisitions during the period - at cost	355,849	87,365
Disposals during the period - net book value as at disposal date	(262)	(262)
Write-offs during the period - net book value as at write-off date	(4,889)	(313)
Depreciation for the period	(120,226)	(79,987)
Reversal of impairment during the period	4,578	55
Net book value as at 30 September 2026	3,305,359	2,170,743

7. Bearer plants

Movements of bearer plants for the nine-month period ended 30 September 2026 are summarised below:

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2026	259,207	257,031
Acquisitions during the period - at cost	1,211	424
Write-offs during the period - net book value as at write-off date	(979)	(979)
Amortisation for the period	(18,715)	(18,427)
Reversal of impairment during the period	1,013	1,013
Net book value as at 30 September 2026	241,737	239,062

As at 30 September 2026, palm trees with the net book value of Baht 1 million (31 December 2025: Baht 2 million) were located on land which the Company had only occupancy rights.

8. Short-term loans from financial institutions

(Unit: Thousand Baht)

	Interest rates (% per annum)		Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
				(Audited)		(Audited)
Short-term loans from financial institutions	1.15 - 1.20	1.25 - 1.55	740,000	640,000	740,000	640,000

These short-term loans from financial institutions are collateral-free loans. The loans repayment will due at call and within 1 month as from issuance date of promissory notes.

9. Trade and other current payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Trade accounts payable - related parties (Note 2)	-	-	117,593	115,707
Trade accounts payable - unrelated parties	47,456	51,382	42,547	47,715
Accrued expenses	77,604	84,084	67,906	73,631
Other current payables - related parties (Note 2)	-	-	104	-
Other current payables - unrelated parties	38,846	38,899	25,668	29,686
Total trade and other current payables	163,906	174,365	253,818	266,739

10. Income tax

Interim corporate income tax was calculated on profit before income tax for the period, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and nine-month periods ended 30 September 2026 and 2025 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	9,894	40,890	3,745	26,611
Deferred tax:				
Relating to origination and reversal of temporary differences	(146)	(5,580)	631	(276)
Income tax expenses reported in profit or loss	9,748	35,310	4,376	26,335

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	43,092	116,316	21,687	73,117
Deferred tax:				
Relating to origination and reversal of temporary differences	2,713	(4,027)	1,955	(2,951)
Income tax expenses reported in profit or loss	45,805	112,289	23,642	70,166

11. Segment information

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance.

For management purposes, the Group is organised into business units based on its products and has three major reportable segments as follows:

- The palm oil products segment, which produces and distributes palm oil products and by products.
- The palm seeds, palm sprouts and others segment, which produces and distributes palm seeds, palm sprouts and others.
- The electricity segment, which produces and distributes electricity.

The palm seeds, palm sprouts and others and the electricity segment are insignificant. The Group's revenues from these two segments accounted for 3.65% of the total revenues in interim consolidated financial statements. Therefore, such presented internal reports are classified as a single operating segment. It is reported in the same way as the interim consolidated financial statements were presented.

Major customers

During the three-month period ended 30 September 2026, the Company had revenue from one major customer in amount of Baht 360 million (2025: one major customer in amount of Baht 295 million), arising from sales by the palm oil products segment.

During the nine-month period ended 30 September 2026, the Company had revenue from two major customers in amount of Baht 1,430 million (2025: two major customers in amount of Baht 1,245 million), arising from sales by the palm oil products segment.

Geographic information

Revenue from external customers is based on locations of the customers.

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenue from external customers				
Thailand	1,323,798	1,006,948	1,332,428	1,040,977
Singapore	89,899	295,426	89,899	295,426
Others	49,384	5,821	49,384	5,821
Total	1,463,081	1,308,195	1,471,711	1,342,224

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Revenue from external customers				
Thailand	3,478,589	3,235,118	3,616,162	3,345,688
Singapore	739,383	788,582	739,383	788,582
Others	100,952	26,584	100,952	26,584
Total	4,318,924	4,050,284	4,456,497	4,160,854

12. Dividends payment

Dividends declared during the nine-month periods ended 30 September 2026 and 2025 consisted of the follows:

Dividends	Approved by	Total dividends	Dividend per share
		(Million Baht)	(Baht)
Final dividends for the year 2025	Annual General Meeting of the shareholders on 23 April 2026	170.8	0.27
Total for the nine-month period ended 30 September 2026		170.8	0.27
Final dividends for the year 2024	Annual General Meeting of the shareholders on 23 April 2025	139.2	0.22
Total for the nine-month period ended 30 September 2025		139.2	0.22

13. Commitments and contingent liabilities

13.1 Capital commitments

As at 30 September 2026, the Group had capital commitments of Baht 40 million (31 December 2025: Baht 16 million) (the Company only: Baht 11 million) (31 December 2025: Baht 16 million)), relating to the improvement of assets to align with the Group's operational characteristics and new factory construction.

13.2 Lease and service commitments

As at 30 September 2026 and 31 December 2025, the Group had future minimum payments required under these non-cancellable lease and service contracts as follows.

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
		(Audited)		(Audited)
Payable:				
Within 1 year	4	2	3	1
Over 1 and up to 5 years	2	2	1	1
Over 5 years	-	1	-	1

13.3 Electricity sale commitments

The Group entered into the following agreements to sell electricity with the Provincial Electricity Authority at a specified quantities and prices as defined in the agreements which are summarised below.

Company	Date of agreement	Period	Commencement date	Contracted capacity (MW)
Chumporn Palm Oil Industry Public Company Limited	24 December 2013	5 years and automatically renew for every 5 years	29 September 2014	3
CPP Company Limited	10 October 2016	21 years	27 April 2017	4

13.4 Guarantees

a) As at 30 September 2026, the Company had guaranteed bank credit facilities of its subsidiaries amounting to Baht 1,246 million (31 December 2025: Baht 326 million).

b) As at 30 September 2026 and 31 December 2025, there were outstanding bank guarantees issued by banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business. These included the following letters of guarantee:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2026	31 December 2025 (Audited)	30 September 2026	31 December 2025 (Audited)
Letters of guarantee for electricity usage	6.6	6.6	3.1	3.1
Letters of guarantee for sell/purchase electricity	1.0	1.0	1.0	1.0
Letters of guarantee for area management	1.0	1.0	-	-
Letters of guarantee for goods payment	0.8	0.8	0.4	0.4
Total	9.4	9.4	4.5	4.5

13.5 Commitments related to sale agreements

As at 30 September 2026, the Company had commitments relating to sale agreements which specified quantity and selling price with local customers amounting to Baht 7 million which the goods will be delivered during October 2026 - November 2026 (31 December 2025: Baht 41 million which the goods would be delivered during February 2026 - July 2026).

13.6 Foreign exchange forward contracts

As at 30 September 2026, the Group had foreign exchange forward contracts as follows:

Consolidated financial statements					
Foreign currencies	Bought amount	Sold amount	Contractual exchange rate		Contractual maturity date
			Bought amount	Sold amount	
	(Thousand)	(Thousand)	(Baht per 1 foreign currency unit)		
EURO	3,040	-	37.50 - 37.92	-	21 September 2027 - 21 March 2028
US Dollar	-	410	-	32.94 - 33.42	30 October 2026 - 28 December 2026

	Separate financial statements		
Foreign currency	Sold amount	Contractual exchange rate - sold	Contractual maturity date
	(Thousand)	(Baht per 1 foreign currency unit)	
US Dollar	410	32.94 - 33.42	30 October 2026 - 28 December 2026

As at 31 December 2025, the Group had no outstanding foreign exchange forward contract.

14. Financial instruments

14.1 Fair value of financial instruments

Since the majority of the Group's financial instruments are short-term in nature or carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

14.2 Fair value hierarchy

As at 30 September 2026, the Group had the financial liabilities that were measured at fair value using different levels of inputs as follows:

(Unit: Thousand Baht)

	Consolidated financial statements			
	Level 1	Level 2	Level 3	Total
Liabilities measured at fair value				
Derivatives				
Foreign exchange forward contracts	-	2,052	-	2,052

(Unit: Thousand Baht)

	Separate financial statements			
	Level 1	Level 2	Level 3	Total
Liabilities measured at fair value				
Derivatives				
Foreign exchange forward contracts	-	80	-	80

During the current period, there were no changes in the methods and the assumptions used to estimate the fair value of financial instruments and there were no transfers between the levels of the fair value hierarchy.

14.3 Financial assets and liabilities denominated in foreign currencies

As at 30 September 2026 and 31 December 2025, the Group's balances of financial assets and liabilities denominated in foreign currencies are summarised below.

Foreign currencies	Consolidated and separate financial statements					
	Financial assets		Financial liabilities		Average exchange rate	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025	30 September 2026	31 December 2025
	(Thousand)	(Thousand)	(Thousand)	(Thousand)	(Baht per 1 foreign currency unit)	
US Dollar	1,496	1,522	-	16	33.5541	31.5826
Euro	8	3	-	-	38.0210	37.1715
Singapore Dollar	141	-	-	-	26.2619	24.5736

15. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 5 November 2026.