

United Palm Oil Industry Public Company Limited
and its subsidiaries
Review report and consolidated and separate
financial information
For the three-month period ended 31 March 2026

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of United Palm Oil Industry Public Company Limited

I have reviewed the accompanying consolidated financial information of United Palm Oil Industry Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 31 March 2026, the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the three-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 United Palm Oil Industry Public Company Limited for the same period (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.



Natteera Pongpinitpinyo
Certified Public Accountant (Thailand) No. 7362

EY Office Limited
Bangkok: 7 May 2026

United Palm Oil Industry Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2026

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>		
	<u>Note</u>	<u>31 March 2026</u>	<u>31 December 2025</u>	<u>31 March 2026</u>	<u>31 December 2025</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		78,238	78,542	42,150	40,260
Trade and other current receivables	3	135,869	9,244	135,869	9,244
Current portion of finance lease receivables		61	60	61	60
Advance to employees		138	64	138	64
Inventories		301,801	311,455	301,801	311,455
Current biological assets	17	239,169	185,079	239,169	185,079
Restricted bank deposit		18,720	18,720	18,720	18,720
Other current assets		8,876	4,710	6,345	4,268
Total current assets		782,872	607,874	744,253	569,150
Non-current assets					
Restricted bank deposit		2,358	2,358	-	-
Finance lease receivables - net of current portion		68	84	68	84
Investment in subsidiary		-	-	307,895	307,895
Investment in joint venture		58,140	53,619	25,000	25,000
Property, plant and equipment	4	1,185,773	1,134,051	1,185,773	1,134,051
Right-of-use assets	5	28,807	29,195	45,618	46,234
Bearer plants	6	159,019	160,279	159,019	160,279
Intangible assets		275	318	275	318
Other non-current assets		11,208	1,740	9,967	414
Total non-current assets		1,445,648	1,381,644	1,733,615	1,674,275
Total assets		2,228,520	1,989,518	2,477,868	2,243,425

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

United Palm Oil Industry Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2026

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)	31 March 2026 (Unaudited but reviewed)	31 December 2025 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	7	78,192	-	78,192	-
Trade and other current payables	8	59,594	28,542	333,672	300,419
Current portion of long-term loan					
from financial institution	9	34,857	8,714	34,857	8,714
Current portion of lease liabilities		864	854	1,188	1,174
Income tax payable		30,504	20,052	29,450	19,270
Other current liabilities		34,644	2,996	34,644	2,996
Total current liabilities		238,655	61,158	512,003	332,573
Non-current liabilities					
Long-term loan from financial institutions, net of current portion	9	72,143	98,286	72,143	98,286
Lease liabilities, net of current portion		40,608	40,827	59,799	60,101
Deferred tax liabilities		22,618	15,138	22,077	14,627
Non-current provision for employee benefits		12,575	11,000	12,575	11,000
Total non-current liabilities		147,944	165,251	166,594	184,014
Total liabilities		386,599	226,409	678,597	516,587
Shareholders' equity					
Share capital					
Registered					
324,050,000 ordinary shares of Baht 1 each		324,050	324,050	324,050	324,050
Issued and fully paid up					
324,050,000 ordinary shares of Baht 1 each		324,050	324,050	324,050	324,050
Share premium		321,545	321,545	321,545	321,545
Retained earnings					
Appropriated - statutory reserve		60,305	60,305	32,405	32,405
Unappropriated		1,136,021	1,057,209	1,121,271	1,048,838
Total shareholders' equity		1,841,921	1,763,109	1,799,271	1,726,838
Total liabilities and shareholders' equity		2,228,520	1,989,518	2,477,868	2,243,425

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

Directors

(Unaudited but reviewed)

United Palm Oil Industry Public Company Limited and its subsidiaries

Statements of comprehensive income

For the three-month period ended 31 March 2026

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2026	2025	2026	2025
Revenues					
Revenue		509,447	350,489	509,447	350,489
Gain arising from change in fair value of current biological assets		51,687	66,979	51,687	66,979
Other income		12,932	15,875	12,932	15,875
Total revenues		574,066	433,343	574,066	433,343
Expenses					
Cost of sales		451,094	362,957	451,561	363,440
Selling and distribution expenses		8,383	7,210	8,383	7,210
Administrative expenses		21,357	17,320	21,323	17,273
Total expenses		480,834	387,487	481,267	387,923
Operating profit		93,232	45,856	92,799	45,420
Share of profit (loss) from a joint venture		4,521	(730)	-	-
Finance income		2	16	2	16
Finance cost		(831)	(719)	(2,653)	(3,172)
Profit before income tax expenses		96,924	44,423	90,148	42,264
Income tax expenses	10	(18,112)	(8,631)	(17,715)	(8,105)
Profit for the period		78,812	35,792	72,433	34,159
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		78,812	35,792	72,433	34,159
Basic earnings per share	11				
Profit per share		0.24	0.11	0.22	0.11
Weighted average number of ordinary share (Thousand shares)		324,050	324,050	324,050	324,050

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

(Unaudited but reviewed)

United Palm Oil Industry Public Company Limited and its subsidiaries

Statements of changes in shareholders' equity

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements				
	Issued and	Share	Retained earnings		Total
	paid-up		Appropriated	Unappropriated	
share capital	premium				
Balance as at 1 January 2025	324,050	321,545	60,805	944,734	1,651,134
Profit for the period	-	-	-	35,792	35,792
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	35,792	35,792
Balance as at 31 March 2025	<u>324,050</u>	<u>321,545</u>	<u>60,805</u>	<u>980,526</u>	<u>1,686,926</u>
Balance as at 1 January 2026	324,050	321,545	60,305	1,057,209	1,763,109
Profit for the period	-	-	-	78,812	78,812
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	78,812	78,812
Balance as at 31 March 2026	<u>324,050</u>	<u>321,545</u>	<u>60,305</u>	<u>1,136,021</u>	<u>1,841,921</u>

(Unit: Thousand Baht)

	Separate financial statements				
	Issued and	Share	Retained earnings		Total
	paid-up		Appropriated	Unappropriated	
share capital	premium				
Balance as at 1 January 2025	324,050	321,545	32,405	941,641	1,619,641
Profit for the period	-	-	-	34,159	34,159
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	34,159	34,159
Balance as at 31 March 2025	<u>324,050</u>	<u>321,545</u>	<u>32,405</u>	<u>975,800</u>	<u>1,653,800</u>
Balance as at 1 January 2026	324,050	321,545	32,405	1,048,838	1,726,838
Profit for the period	-	-	-	72,433	72,433
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	72,433	72,433
Balance as at 31 March 2026	<u>324,050</u>	<u>321,545</u>	<u>32,405</u>	<u>1,121,271</u>	<u>1,799,271</u>

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

(Unaudited but reviewed)

United Palm Oil Industry Public Company Limited and its subsidiaries

Cash flow statements

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2026	2025	2026	2025
Cash flows from operating activities				
Profit before tax	96,924	44,423	90,148	42,264
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	13,559	13,625	13,787	13,853
Share of profit (loss) from a joint venture	(4,521)	730	-	-
Gain arising from change in fair value of current biological assets	(51,687)	(66,979)	(51,687)	(66,979)
Loss on write-off of bearer plants	310	-	310	-
Reduction of inventory cost to net realisable value (reversal)	(245)	53,141	(245)	53,141
Loss (gain) on disposal/write-off of equipment and vehicles	(273)	1,001	(273)	1,001
Provision for employee benefits	1,660	676	1,660	676
Interest expenses	831	719	2,653	3,172
Profit from operating activities before changes in operating assets and liabilities	56,558	47,336	56,353	47,128
Operating assets (increase) decrease				
Trade and other current receivables	(126,625)	(66,626)	(126,625)	(66,626)
Cash received from finance lease receivables	15	13	15	13
Advance to employees	(74)	(12)	(74)	(12)
Inventories and current biological assets	7,496	(53,991)	7,496	(53,991)
Other current assets	(4,107)	(2,261)	(2,077)	(317)
Other non-current assets	(9,468)	(367)	(9,553)	(367)
Operating liabilities increase (decrease)				
Trade and other current payables	26,833	10,591	27,478	11,237
Other current liabilities	31,648	2,634	31,648	2,634
Cash paid for employee benefits	(85)	(1,071)	(85)	(1,071)
Cash flows from operating activities	(17,809)	(63,754)	(15,424)	(61,372)
Cash paid for interest expenses	(814)	(719)	(1,080)	(989)
Cash paid for income tax	(239)	(199)	(85)	(44)
Net cash flows used in operating activities	(18,862)	(64,672)	(16,589)	(62,405)

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

(Unaudited but reviewed)

United Palm Oil Industry Public Company Limited and its subsidiaries

Cash flow statements (continued)

For the three-month period ended 31 March 2026

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Cash flows from investing activities				
Proceeds from disposals of machinery, equipment and vehicles	300	-	300	-
Cash paid for acquisition of machinery, equipment and vehicles	(58,011)	(46,720)	(58,011)	(46,720)
Increase in cost of bearer plants	(1,714)	(1,667)	(1,714)	(1,667)
Net cash flows used in investing activities	<u>(59,425)</u>	<u>(48,387)</u>	<u>(59,425)</u>	<u>(48,387)</u>
Cash flows from financing activities				
Cash received in short-term loans from financial institutions	128,192	50,000	128,192	50,000
Cash paid in short-term loan from financial institutions	(50,000)	-	(50,000)	-
Cash paid for lease liabilities	(209)	(202)	(288)	(274)
Net cash flows from financing activities	<u>77,983</u>	<u>49,798</u>	<u>77,904</u>	<u>49,726</u>
Net increase (decrease) in cash and cash equivalents	(304)	(63,261)	1,890	(61,066)
Cash and cash equivalents at beginning of period	<u>78,542</u>	<u>126,689</u>	<u>40,260</u>	<u>79,313</u>
Cash and cash equivalents at end of period	<u><u>78,238</u></u>	<u><u>63,428</u></u>	<u><u>42,150</u></u>	<u><u>18,247</u></u>
Supplemental cash flows information				
Non-cash related transactions				
Purchase of equipment for which no cash has been paid	4,599	5,276	4,599	5,276

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

United Palm Oil Industry Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month period ended 31 March 2026

1. General information

1.1 Corporate information

United Palm Oil Industry Public Company Limited is a public company incorporated and domiciled in Thailand. Its parent company is Lam Soon (Thailand) Public Company Limited, which was incorporated in Thailand. The Company is principally engaged in the manufacture of crude palm oil and crude palm kernel oil. The registered office of the Company is at No. 64, Soi Bangna-Trad 25, Bangna Nuea Sub-district, Bangna District, Bangkok. Branch office and factory are located at No. 98 Moo 6, Nueaklong-Khao Phanom Road, Huayyoong Sub-district, Nueaklong District, Krabi.

1.2 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.

1.3 Basis of consolidation

These interim consolidated financial statements include the financial statements of United Palm Oil Industry Public Company Limited (hereinafter called as "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 the composition of the Group during the current period.

1.4 Accounting policies

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

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2026, do not have any significant impact on the Group's financial statements.

2. Related party transactions

During the periods, the Group had significant business transactions with related parties, which are summarised below, arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

(Unit: Million Baht)

	Consolidated		Separate		Transfer pricing policies
	financial statements		financial statements		
	For the three-month periods ended 31 March				
	2026	2025	2026	2025	
Transactions with parent company					
Sales of crude palm oil and crude palm kernel oil	39	203	39	203	Market price on contract's date
Sales of fresh fruit bunch					Market price on contract's date
Transactions with subsidiaries (eliminated from the consolidated financial statements)					
Palm plantation rental expenses	-	-	2	2	Contract price
Interest expenses	-	-	2	2	BIBOR + 1% per year
Transactions with joint venture					
Purchases of oil palm seeds and fresh fruit bunch	1	1	1	1	Market price

(Unaudited but reviewed)

The balances of the accounts between the Company and those related parties as at 31 March 2026 and 31 December 2025.

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
31 March	31 December	31 March	31 December	
2026	2025	2026	2025	
Trade and other current receivables - related party				
(Note 3)				
Parent company	25,430	-	25,430	-
Total	25,430	-	25,430	-
Trade and other current payables - related parties				
(Note 8)				
Subsidiaries	-	-	274,225	271,997
Total	-	-	274,225	271,997
Lease liabilities - related party				
Subsidiary	-	-	60,987	61,275
Total	-	-	60,987	61,275

Directors and management's benefits

During the three-month period ended 31 March 2026, the Company had short-term employee benefits expenses and post-employment benefits expenses payable to its directors and management totaling Baht 8 million (31 March 2025: Baht 8 million).

3. Trade and other current receivables

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
31 March	31 December	31 March	31 December	
2026	2025	2026	2025	
Trade receivables - related party				
Aged on the basis of due dates				
Not yet due	25,430	-	25,430	-
Total trade receivables - related party (Note 2)	25,430	-	25,430	-

(Unaudited but reviewed)

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
31 March	31 December	31 March	31 December	
2026	2025	2026	2025	
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	108,349	7,376	108,349	7,376
Total trade receivables - unrelated parties	108,349	7,376	108,349	7,376
Total trade receivables	133,779	7,376	133,779	7,376
Other current receivables				
Accrued income	2,090	1,868	2,090	1,868
Total other current receivables	2,090	1,868	2,090	1,868
Total trade and other current receivables	135,869	9,244	135,869	9,244

4. Property, plant and equipment

Movements in the property, plant and equipment account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)
	Consolidated/Separate
	financial statements
Net book value as at 1 January 2026	1,134,051
Acquisitions during the period - at cost	62,213
Disposal/write-off during the period - net book value at disposal/write-off date	(27)
Depreciation for the period	(10,464)
Net book value as at 31 March 2026	1,185,773

5. Right-of-use assets

Movements in the right-of-use assets account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial statements	financial statements
Net book value as at 1 January 2026	29,195	46,234
Depreciation for the period	(388)	(616)
Net book value as at 31 March 2026	28,807	45,618

The subsidiary entered into a lease contract with the Treasury Department for an area of 4,294 rai, end of contract on 8 July 2044. The leasehold right has been used to secure a credit facility of Baht 30 million and the subsidiary is required to comply with prescribed terms and conditions.

6. Bearer plants

Movements in the bearer plants account during the three-month period ended 31 March 2026 are summarised below.

	(Unit: Thousand Baht)
	Consolidated/Separate financial statements
Net book value as at 1 January 2026	160,279
Increase during the period - at cost	1,714
Write-off during the period - net book value of write-off date	(310)
Amortisation for the period	(2,664)
Net book value as at 31 March 2026	<u>159,019</u>

7. Short-term loans from financial institutions

	Interest rate (% per annum)		(Unit: Thousand Baht)	
			Consolidated/Separate financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Short-term loans from financial institutions	1.80 - 2.35	-	78,192	-
Total			<u>78,192</u>	<u>-</u>

8. Trade and other current payables

	Consolidated		(Unit: Thousand Baht)	
			Separate	
	financial statements		financial statements	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Trade payables - unrelated parties	29,457	3,971	29,457	3,971
Other current payables - related parties (Note 2)	-	-	274,225	271,997
Other current payables - unrelated parties	5,395	3,137	5,395	3,137
Payables for purchase of assets - unrelated parties	4,599	397	4,599	397
Accrued expenses	20,143	21,037	19,996	20,917
Total trade and other current payables	<u>59,594</u>	<u>28,542</u>	<u>333,672</u>	<u>300,419</u>

9. Long-term loan from financial institution

	Interest rate		(Unit: Thousand Baht)	
	(% per annum)		Consolidated/Separate	
	31 March 2026	31 December 2025	31 March 2026	31 December 2025
Long-term loans from financial institution	2.99	2.99	107,000	107,000
Total			107,000	107,000
Less: Current portion			(34,857)	(8,714)
Long-term loans, net of current portion			72,143	98,286

There was no movement in long-term loan from financial institution during the three-month period end 31 March 2026.

As at 19 March 2025, the Company entered into a long-term loan agreement with a commercial bank for a total facility amounting to Baht 366 million to support business expansion.

The loan agreement contains covenants which, among other things, require the Company to maintain certain financial ratios.

As at 31 March 2026, the Company had an undrawn portion of the long-term loan facility amounting to Baht 259 million (31 December 2025: Baht 259 million).

10. Income tax

Income tax expenses for the three-month period ended 31 March 2026 and 2025 are made up as follows:

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	For the three-month periods ended 31 March			
	2026	2025	2026	2025
Current income tax:				
Interim corporate income tax charge	10,632	6,683	10,265	6,188
Deferred tax:				
Relating to origination and reversal of temporary differences	7,480	1,948	7,450	1,917
Income tax expenses reported in profit or loss	18,112	8,631	17,715	8,105

11. Earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

12. 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.

The Group's business operations involve 2 principal segments (1) oil palm plantation, crude palm oil and crude palm kernel oil processing (2) generation of electricity from biogases and biomasses. These activities are carried on exclusively in the single geographic area of Thailand. During the periods, there were no material activities pertaining to the generation of electricity from biogases and biomasses segment for the Group. Accordingly, most of the revenues, operating profit and assets as reflected in these financial statements pertain to the industry segment (1) and geographic area as mentioned above.

For the three-month period ended 31 March 2026, the Group had revenue from three major customers in amount of Baht 280 million (31 March 2025: two major customers in amount of Baht 275 million), arising from oil palm plantation, crude palm oil and crude palm kernel oil processing segment.

13. Commitments and contingent liabilities

13.1 Capital commitments

As at 31 March 2026, the Company had capital commitments of Baht 38 million, EUR 2.9 million, MYR 0.3 million and USD 0.3 million totaling Baht 159.1 million (31 December 2025: Baht 58.9 million, EUR 3.2 million, MYR 0.8 million and USD 0.6 million, totaling Baht 202.1 million) relating to the improvement of buildings and acquisition of machine and equipment.

13.2 Guarantees

As at 31 March 2026, there were outstanding bank guarantees of Baht 4 million, USD 0.1 million and EUR 2.1 million (31 December 2025: Baht 4 million, USD 0.4 million and EUR 1.8 million) issued by banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business.

14. Right to utilise land

During the current period, there have been no events or significant change with respect to the right to utilise land as disclosed in the notes to consolidated financial statements for the year ended 31 December 2025.

15. Litigation

During the current period, there have been no events or significant change with respect to the litigation as disclosed in the notes to consolidated financial statements for the year ended 31 December 2025.

16. 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.

17. Fair value hierarchy

As of 31 March 2026 and 31 December 2025, the Group had the assets that were measured at fair value using different levels of inputs as follows:

	(Unit: Thousand Baht)			
	Consolidated/Separate financial statements			
	As at 31 March 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Current biological assets	-	52,681	186,488	239,169

	(Unit: Thousand Baht)			
	Consolidated/Separate financial statements			
	As at 31 December 2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Current biological assets	-	45,483	139,596	185,079

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

18. Event after the reporting period

On 10 April 2026, the Annual General Meeting of the Company's shareholders passed a resolution to approve the payment of a dividend of Baht 0.34 per share, totaling Baht 110 million, to be paid in May 2026.

19. Approval of interim financial statements

These interim consolidated financial statements were authorised for issue by the Company's Board of Directors on 7 May 2026.