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Ref. MO 013/2026

August 6, 2026

Subject: Management Discussion and Analysis for the second quarter of year 2026

Dear: President,
The Stock Exchange of Thailand

Chumporn Palm Oil Industry Public Company Limited would like to report on the performance of the Company and its subsidiaries for the second quarter of Year 2026. The consolidated financial statement had a net profit of Baht 65 million, whereas in the same period of previous year had a net profit of Baht 253 million. The Company and its subsidiaries had earnings before interest, tax and depreciation and amortization expenses for the second quarter of year 2026 amounting to Baht 133 million, which decreased by Baht 241 million when compared with the same period of previous year. The main reason is that raw material prices were higher than in the same quarter of the previous year.

Financial Performance Analysis

1. The turnover Baht 1,522 million during the second quarter of year 2026 decreased Baht 180 million or 11% from the same period of previous year. The main reason was the sales volume of main products decreased by 19% and increased in selling price of palm oil 9% from the same quarter of the previous year.
2. Cost of sales for the second quarter of 2026 was Baht 1,285 million, an increase of Baht 7.57 million, or 1%, compared with the same period of the previous year. This was mainly due to a 35% increase in raw material prices, while the average selling price per unit rose by a smaller margin. As a result, the gross profit margin of the Company and its subsidiaries decreased from 25% to 16%.
3. The selling expenses were Baht 33 million, increased by Baht 3 million or 12% due to increase in freight out resulting from rising fuel prices and increased in promotion expenses.
4. The administrative expenses were Baht 97 million, increased by Baht 19 million or 26%. The main reason was increased in personnel expenses and property expenses.

Please be informed accordingly.

Yours sincerely,

(Ratsamee Pongjindanon)
Chief Financial Officer

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