

**Charoen Pokphand Foods Public Company Limited
and its Subsidiaries**
Statements of financial position

(Unit: Thousand Baht)

	<i>Note</i>	Consolidated		Separate	
		financial statements		financial statements	
		30 September 2021 (Unaudited)	31 December 2020	30 September 2021 (Unaudited)	31 December 2020
Assets					
<i>Current assets</i>					
Cash and cash equivalents		52,798,888	57,035,264	2,657,481	2,812,094
Accounts receivable - trade and others	13	35,166,062	29,952,155	3,295,423	2,583,561
Short-term loans to related parties	4	-	-	4,575,000	20,024,025
Inventories		67,916,974	52,136,060	2,907,384	2,776,137
Current biological assets		49,241,567	38,925,031	797,435	984,609
Other current financial assets	13	2,894,916	1,116,249	-	10,739
Restricted deposits at financial institutions		271,403	366,374	-	-
Advance payments for purchase of goods		5,248,295	4,424,757	-	-
Prepaid expenses		2,430,916	2,364,811	160,298	173,135
Accrued dividend income	4	215,631	3,767,364	-	-
Other current assets		7,537,326	4,581,620	70,038	56,841
Non-current assets classified as held for sale	4	1,256,407	-	-	-
Total current assets		224,978,385	194,669,685	14,463,059	29,421,141

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

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Assets (Continued)					
<i>Non-current assets</i>					
Investments in equity securities	13	12,421,019	11,421,702	773,000	663,000
Investments in subsidiaries	5	-	-	228,881,013	227,367,626
Investments in associates	5	218,888,354	217,839,231	3,124,579	5,533,809
Investments in joint ventures		21,939,116	21,014,106	4,360,381	4,360,381
Long-term loans to related parties	4	49,050	49,050	570,000	570,000
Investment properties		1,955,904	1,433,369	902,258	355,333
Property, plant and equipment	6	221,843,678	200,138,278	15,992,054	16,834,537
Right-of-use assets		35,211,969	32,373,333	384,116	422,837
Goodwill		61,936,304	54,565,338	-	-
Other intangible assets		13,978,950	13,142,577	20,473	23,690
Non-current biological assets		9,819,464	8,531,123	-	-
Deferred tax assets		4,641,530	2,947,591	954,281	90,697
Other non-current financial assets	13	178,794	-	178,794	-
Other non-current assets		3,501,004	3,593,702	136,097	163,225
Total non-current assets		606,365,136	567,049,400	256,277,046	256,385,135
Total assets		831,343,521	761,719,085	270,740,105	285,806,276

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Liabilities and shareholders' equity					
<i>Current liabilities</i>					
Bank overdrafts and short-term borrowings					
from financial institutions		76,470,354	63,846,345	-	5,400,000
Bills of exchange		16,061,425	38,753,567	5,089,034	18,157,729
Accounts payable - trade and others		37,226,405	32,312,422	981,281	1,133,099
Accrued expenses		14,352,004	9,333,227	678,835	159,313
Current portion of long-term borrowings	13	34,441,976	37,026,783	12,293,457	8,500,000
Current portion of lease liabilities		4,485,857	4,172,469	159,461	217,449
Short-term borrowing from related parties	4	1,323,032	423,443	-	13,250,742
Income tax payable		1,783,100	2,946,239	-	-
Other current financial liabilities	13	685,721	669,961	150,435	60,064
Other current liabilities		11,469,758	14,662,309	1,779,939	1,461,571
Liabilities included in disposal groups					
classified as held for sale	4	543,384	-	-	-
Total current liabilities		198,843,016	204,146,765	21,132,442	48,339,967
<i>Non-current liabilities</i>					
Long-term borrowings	7, 13	295,255,127	244,196,279	113,653,259	95,597,523
Lease liabilities		30,178,698	27,692,379	204,838	186,429
Deferred tax liabilities		8,614,517	8,962,390	-	-
Provision for employee benefits		11,140,895	10,553,012	3,106,993	2,977,226
Provisions and others		2,370,388	2,469,627	-	-
Other non-current financial liabilities	13	733,826	1,520,065	-	248,939
Total non-current liabilities		348,293,451	295,393,752	116,965,090	99,010,117
Total liabilities		547,136,467	499,540,517	138,097,532	147,350,084

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<i>Note</i>	2021	2020	2021	2020
	(Unaudited)		(Unaudited)	
Liabilities and shareholders' equity				
(Continued)				
Shareholders' equity				
Share capital				
Authorised share capital (<i>ordinary shares, par value at Baht 1 per share</i>)	9,291,530	9,291,530	9,291,530	9,291,530
Issued and paid-up share capital (<i>ordinary shares, par value at Baht 1 per share</i>)	8,611,242	8,611,242	8,611,242	8,611,242
Share premium				
Share premium on ordinary shares	57,298,909	57,298,909	56,408,882	56,408,882
Other premium	3,582,872	3,470,021	3,470,021	3,470,021
Surplus from change in shareholders' equity in subsidiaries and associates	4,805,043	4,809,941	-	-
Surplus on common control transactions	(9,917)	(5,159)	490,423	490,423
Retained earnings				
Appropriated				
Legal reserve	929,166	929,166	929,166	929,166
Unappropriated	117,529,591	119,893,131	48,330,725	54,224,986
Treasury shares	8 (10,175,859)	(8,997,459)	(6,088,210)	(6,088,210)
Other components of shareholders' equity	12,282,555	(9,073,005)	5,490,324	5,409,682
Total	194,853,602	176,936,787	117,642,573	123,456,192
Subordinated perpetual debentures	15,000,000	15,000,000	15,000,000	15,000,000
Total shareholders' equity attributable to equity holders of the Company	209,853,602	191,936,787	132,642,573	138,456,192
Non-controlling interests	74,353,452	70,241,781	-	-
Total shareholders' equity	284,207,054	262,178,568	132,642,573	138,456,192
Total liabilities and shareholders' equity	831,343,521	761,719,085	270,740,105	285,806,276

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