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These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language.   
These English language financial statements have been prepared from the Thai language statutory financial statements and were approved and authorised for issue by the Board of Directors on 11 August 2025.

## Basis of preparation of the interim financial statements

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”)   
in accordance with Thai Accounting Standard (TAS) No. 34 *Interim Financial Reporting*, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and   
Exchange Commission. The interim financial statements focus on new activities, events and circumstances   
to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim   
financial statements should be read in conjunction with the financial statements of the Company and its subsidiaries for   
the year ended 31 December 2024.

In preparing these interim financial statements, judgements and estimates are made by management in applying   
the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods   
of computation and the key sources of estimation uncertainty were the same as those that described in the financial statements for the year ended 31 December 2024.

## Impacts of fire incident

On 1 May 2025, the fire incident occurred in the partial areas of laboratory of the Group, which located at   
Bang Khun Thian, Bangkok. The Group has property insurance that covers damage to the factory and relevant assets. Subsequent to the incident, the insurance company has commenced an inspection and damage assessment,   
which is still ongoing. However, the Group has made a preliminary estimate of the damage to inventory amounting to Baht 29.60 million. The insurer has confirmed to the Group that partial compensation for the damaged inventory, amounting to Baht 30.00 million, will be provided. The compensation and expenses relating to the fire has been recognised in the Group’s statement of comprehensive income for the period.

However, property, plant and equipment including inventories in kind of supplies and spare parts that were damaged, are still under assessment and in the process of finalising the damage valuation as of the end of period. Management believes that any losses arising as a consequence of the fire will be compensated by the insurance company in accordance with the coverage specified in the policy.

## Related parties

Relationships with subsidiaries, key management personnel and other related parties had no significant change.

Other related parties which the Group had significant transactions during the period were as follows:

| **Name of entities** | **Country of incorporation/ Nationality** | **Nature of relationships** |
| --- | --- | --- |
| Key management personnel | Thai | Persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the Company. |
|  |  |  |
| ***Other related parties*** |  |  |
| Asian Aura Trading Co., Ltd. | Thailand | Shareholding by the directors and have common directors |
| Flex-ible Plas Co., Ltd. | Thailand | Shareholding by key management, and the key management is a director. |
| D Pharmacy Co., Ltd. | Thailand | Shareholding by a close member of director’s family, and the close member of director’s family is a director. |
| Mith-Mitree Medical Co., Ltd. | Thailand | Common director |
| Easy Pack Product Co., Ltd. | Thailand | Shareholding by a close member of key management’s family, and the close member of key management’s family  is a director. |
| SG Corporation Co., Ltd. | Thailand | Shareholding by close members of key management’s family, and the close members of key management’s family are directors. |
| Pharmaceutical Siri  Chalern Co., Ltd. | Laos | Shareholding by close members of key management’s family |

| ***Significant transactions with related parties*** | Consolidated  financial statements | | |  | Separate  financial statements | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ***Six-month period ended 30 June*** | 2025 |  | 2024 |  | 2025 |  | 2024 |
|  | *(in thousand Baht)* | | | | | | |
| **Subsidiaries** |  |  |  |  |  |  |  |
| Sales of goods | - |  | - |  | 1,177 |  | 185 |
| Other income | - |  | - |  | 22,657 |  | 4,822 |
| Dividend income | - |  | - |  | 81,103 |  | - |
| Purchases of goods | - |  | - |  | 658,210 |  | 721,941 |
| Other expenses | - |  | - |  | 9,786 |  | 9,786 |
|  |  |  |  |  |  |  |  |
| **Related parties** |  |  |  |  |  |  |  |
| Sales of goods | 1,632 |  | 1,407 |  | 1,632 |  | 1,407 |
| Purchases of goods and services | 26,728 |  | 25,811 |  | - |  | - |
| Other expenses | 9 |  | 12 |  | - |  | - |
| Rental expense | 710 |  | 678 |  | - |  | - |
| Increase of right-of-use assets | - |  | 5,930 |  | - |  | - |
| Interest expense | - |  | 716 |  | - |  | - |
|  |  |  |  |  |  |  |  |
| **Key management personnel** |  |  |  |  |  |  |  |
| Increase of right-of-use assets | - |  | 15,363 |  | - |  | - |
| Interest expense | - |  | 1,692 |  | - |  | 894 |
| Key management personnel compensation |  |  |  |  |  |  |  |
| Short-term employee benefits | 31,175 |  | 30,931 |  | 31,175 |  | 30,931 |
| Post-employment benefits | 606 |  | 410 |  | 606 |  | 410 |
| **Total key management personnel compensation** | **31,781** |  | **31,341** |  | **31,781** |  | **31,341** |

|  | Consolidated  financial statements | | |  | Separate  financial statements | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ***Balances with related parties as at*** | 30 June 2025 |  | 31 December 2024 |  | 30 June 2025 |  | 31 December 2024 |
|  | *(in thousand Baht)* | | | | | | |
| ***Trade and other current receivables*** |  |  |  |  |  |  |  |
| Subsidiaries | - |  | - |  | 15,625 |  | 14,399 |
| Other related parties | 733 |  | 430 |  | 733 |  | 430 |
| **Total** | **733** |  | **430** |  | **16,358** |  | **14,829** |
|  |  |  |  |  |  |  |  |
| ***Dividend receivables*** |  |  |  |  |  |  |  |
| Subsidiaries | - |  | - |  | 81,103 |  | 161,404 |
| **Total** | **-** |  | **-** |  | **81,103** |  | **161,404** |
|  |  |  |  |  |  |  |  |
| ***Loans to*** |  |  |  |  |  |  |  |
| Subsidiaries | - |  | - |  | 1,209,000 |  | 1,050,000 |
| **Total** | - |  | **-** |  | **1,209,000** |  | **1,050,000** |
|  |  |  |  |  |  |  |  |
| ***Trade and other current payables*** |  |  |  |  |  |  |  |
| Subsidiaries | - |  | - |  | 390,901 |  | 288,510 |
| Other related parties | 12,323 |  | 9,045 |  | - |  | - |
| Key management personnel | - |  | 712 |  | - |  | - |
| **Total** | **12,323** |  | **9,757** |  | **390,901** |  | **288,510** |
|  |  |  |  |  |  |  |  |
| ***Dividend payables*** |  |  |  |  |  |  |  |
| Key management personnel | - |  | 1 |  | - |  | - |
| **Total** | **-** |  | **1** |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |
| ***Lease liabilities*** |  |  |  |  |  |  |  |
| Other related parties |  |  |  |  |  |  |  |
| - Within 1 year | 524 |  | 514 |  | - |  | - |
| - After 1 year but within 5 years | 3,249 |  | 3,007 |  | - |  | - |
| - After 5 years | 24,485 |  | 24,991 |  | - |  | - |
|  | 28,258 |  | 28,512 |  | **-** |  | **-** |
|  |  |  |  |  |  |  |  |
| Key management personnel |  |  |  |  |  |  |  |
| - Within 1 year | 546 |  | 535 |  | - |  | - |
| - After 1 year but within 5 years | 3,285 |  | 3,046 |  | - |  | - |
| - After 5 years | 26,525 |  | 27,040 |  | - |  | - |
|  | 30,356 |  | 30,621 |  | - |  | - |
| **Total** | **58,614** |  | **59,133** |  | **-** |  | **-** |

*Significant agreements with related parties*

*Short-term loans to subsidiaries*

The Company has short-term loans to subsidiaries which bear interest rate at 3.05% and 3.10% per annum.   
The loan has no collateral and due at call.

*Land lease agreement*

The subsidiaries have entered into three land lease agreements with an other related party and a key management personnel. The agreements are effective from 1 July 2023 and 1 March 2024 with period of 3 years. The agreements   
are renewable for a period of not more than 3 years for 5 times and not more than 2 years for final time.   
The subsidiaries have an obligation to make monthly rental payment as specified in the agreements.

*Building and Machine lease agreement*

The Company has entered into building and machine lease agreements with subsidiaries. The agreements have period of 1 years, ending within December 2025. The subsidiaries have an obligation to make monthly rental payment as specified in the agreements and the rental expenses will be reviewed annually.

*Management of financial and accounting support agreement*

The Company has entered into management of financial and accounting support agreements with subsidiaries.   
The agreements have period of 1 year and ending on 31 December 2025. The Company has an obligation to pay the monthly service fees as specified in the agreement and the service expenses will be reviewed annually.

## Property, plant and equipment

| ***Six-month period ended 30 June 2025*** |  |  | Consolidated  financial statements |  | Separate  financial statements |
| --- | --- | --- | --- | --- | --- |
|  |  |  | *(in thousand Baht)* | | |
| Acquisitions - at cost |  |  | 49,065 |  | 5,057 |

## Share capital

|  | Par value | 2025 | | |  | 2024 | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | per share | Number |  | Baht |  | Number |  | Baht |
|  | *(in Baht)* | *(thousand shares/ in thousand Baht)* | | | | | | |
| ***Authorised shares*** |  |  |  |  |  |  |  |  |
| At 1 January |  |  |  |  |  |  |  |  |
| - ordinary shares | 0.75 | 400,004 |  | 300,003 |  | 400,004 |  | 300,003 |
| **At 30 June and 31 December** |  |  |  |  |  |  |  |  |
| **- ordinary shares** | 0.75 | **400,004** |  | **300,003** |  | **400,004** |  | **300,003** |
|  |  |  |  |  |  |  |  |  |
| ***Issued and paid-up shares*** |  |  |  |  |  |  |  |  |
| At 1 January |  |  |  |  |  |  |  |  |
| - ordinary shares | 0.75 | 400,004 |  | 300,003 |  | 328,574 |  | 246,430 |
| Called for fully paid-up |  |  |  |  |  |  |  |  |
| - on 17 October | 0.75 | - |  | - |  | 71,430 |  | 53,573 |
| **At 30 June and 31 December** |  |  |  |  |  |  |  |  |
| **- ordinary shares** | 0.75 | **400,004** |  | **300,003** |  | **400,004** |  | **300,003** |

## Segment information and disaggregation of revenue

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Consolidated financial statements | | | | | | | | | | | | | | | | | | | |
|  | Segment for manufactured products under own brand | | |  | Segment for manufactured products  under third parties’ brand | | | |  | | Segment for trading products | | | |  | | Total | | | |
| ***For the six-month period ended 30 June*** | 2025 |  | 2024 |  | 2025 |  | 2024 |  | | 2025 | |  | 2024 |  | | 2025 | |  | 2024 |
|  | *(in million Baht)* | | | | | | | | | | | | | | | | | | |
| ***Information about reportable segments*** |  |  |  |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
| External revenues | 1,082 |  | 1,065 |  | 10 |  | 19 |  | | 32 | |  | 21 |  | | 1,124 | |  | 1,105 |
| **Total revenue** | **1,082** |  | **1,065** |  | **10** |  | **19** |  | | **32** | |  | **21** |  | | **1,124** | |  | **1,105** |
|  |  |  |  |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
| Gross profit | 541 |  | 513 |  | 4 |  | 11 |  | | 10 | |  | 6 |  | | 555 | |  | 530 |
|  |  |  |  |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
| ***Unallocated revenue and expenses*** |  |  |  |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
| Other income |  |  |  |  |  |  |  |  | |  | |  |  |  | | 11 | |  | 5 |
| Other expenses |  |  |  |  |  |  |  |  | |  | |  |  |  | | (278) | |  | (248) |
| Finance costs |  |  |  |  |  |  |  |  | |  | |  |  |  | | (16) | |  | (7) |
| Reversal of expected credit loss (expected credit loss) | | | |  |  |  |  |  | |  | |  |  |  | | (2) | |  | 2 |
| Tax expense |  |  |  |  |  |  |  |  | |  | |  |  |  | | (41) | |  | (44) |
| **Profit for the period** |  |  |  |  |  |  |  |  | |  | |  |  |  | | **229** | |  | **238** |
|  |  |  |  |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
| Unallocated segment assets as at 30 June/ 31 December | | | |  |  |  |  |  | |  | |  |  |  | | **3,449** | |  | **3,456** |
| Unallocated segment liabilities as at 30 June/ 31 December | | | |  |  |  |  |  | |  | |  |  |  | | **1,531** | |  | **1,686** |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |
|  | | | |  |  |  |  |  | |  | |  |  |  | |  | |  |  |

|  | Separate  financial statements | | |
| --- | --- | --- | --- |
| ***Six-month period ended 30 June*** | 2025 |  | 2024 |
|  | *(in million Baht)* | | |
| Segment for manufactured products under own brand | 937 |  | 968 |
| Segment for manufactured products under third parties’ brand | - |  | 2 |
| Segment for trading products | 32 |  | 21 |
| **Total** | **969** |  | **991** |

Revenue from sales of goods of the Group and the Company is recognised on the date on which the goods are delivered to the customers.

## Earnings per share

|  | Consolidated  financial statements | | |  | Separate  financial statements | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2025 |  | 2024 |  | 2025 |  | 2024 |
|  | *(in thousand Baht/ thousand shares)* | | | | | | |
| ***Profit attributable to ordinary shareholders for the six-month period ended 30 June*** |  |  |  |  |  |  |  |
| Profit attributable to ordinary  shareholders of the Company (basic) | 228,686 |  | 238,399 |  | 142,586 |  | 41,523 |
|  |  |  |  |  |  |  |  |
| ***Ordinary shares outstanding*** |  |  |  |  |  |  |  |
| Number of ordinary shares outstanding at 1 January | 400,004 |  | 328,574 |  | 400,004 |  | 328,574 |
| **Weighted average number of ordinary shares**  **outstanding (basic) at 30 June** | **400,004** |  | **328,574** |  | **400,004** |  | **328,574** |
|  |  |  |  |  |  |  |  |
| **Basic earnings per share *(in Baht)*** | **0.57** |  | **0.73** |  | **0.36** |  | **0.13** |

# Dividend

At the Annual General Meeting of Shareholder of the Company held on 25 April 2025, the Shareholders passed the resolutions to approve dividend payment for the year 2024 at Baht 0.20 per share, totaling amount of Baht 80.00 million. The dividend was paid to shareholders on 23 May 2025.

## Financial instruments

*Carrying amounts and fair values*

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

|  | **Consolidated financial statements** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Carrying amount** |  | **Fair value** | | | | |
|  | Financial instruments measured at amortised cost |  | Level 2 |  | Level 3 |  | Total |
|  | *(in thousand Baht)* | | | | | | |
| ***At 30 June 2025*** |  |  |  |  |  |  |  |
| ***Financial assets*** |  |  |  |  |  |  |  |
| Deposits at financial institutions | 451,375 |  |  |  |  |  |  |
| Restricted deposits at financial institutions | 17,502 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| ***At 30 June 2025*** |  |  |  |  |  |  |  |
| ***Financial liabilities*** |  |  |  |  |  |  |  |
| Bank overdrafts and short-term borrowings  from financial institutions | (945,000) |  | (945,000) |  | - |  | (945,000) |
|  |  |  |  |  |  |  |  |
| ***At 31 December 2024*** |  |  |  |  |  |  |  |
| ***Financial assets*** |  |  |  |  |  |  |  |
| Deposits at financial institutions | 650,000 |  |  |  |  |  |  |
| Restricted deposits at financial institutions | 17,457 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| ***Financial liabilities*** |  |  |  |  |  |  |  |
| Bank overdrafts and short-term borrowings  from financial institutions | (1,080,000) |  | (1,080,000) |  | - |  | (1,080,000) |

|  | | **Separate financial statements** | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **Carrying amount** |  | **Fair value** | | | | | |
|  | | Financial instruments measured at amortised cost |  | Level 2 |  | Level 3 |  | | Total |
|  | | *(in thousand Baht)* | | | | | | | |
| ***At 30 June 2025*** | |  |  |  |  |  |  | |  |
| ***Financial assets*** | |  |  |  |  |  |  | |  |
| Deposits at financial institutions | | 451,375 |  |  |  |  |  | |  |
| Restricted deposits at financial institutions | | 10,622 |  |  |  |  |  | |  |
| Short-term loans to related parties | | 1,209,000 |  | - |  | 1,209,000 |  | | 1,209,000 |
|  | |  |  |  |  |  |  | |  |
| ***Financial liabilities*** | |  |  |  |  |  |  | |  |
| Bank overdrafts and short-term borrowings  from financial institutions | (875,000) | |  | (875,000) |  | - |  | (875,000) | |
|  | |  |  |  |  |  |  | |  |
| ***At 31 December 2024*** | |  |  |  |  |  |  | |  |
| ***Financial assets*** | |  |  |  |  |  |  | |  |
| Deposits at financial institutions | | 650,000 |  |  |  |  |  | |  |
| Restricted deposits at financial institutions | | 10,577 |  |  |  |  |  | |  |
| Short-term loans to related parties | | 1,050,000 |  | - |  | 1,050,000 |  | | 1,050,000 |
|  | |  |  |  |  |  |  | |  |
| ***Financial liabilities*** | |  |  |  |  |  |  | |  |
| Bank overdrafts and borrowings loans  from financial institutions | | (990,000) |  | (990,000) |  | - |  | | (990,000) |

*Trade and other current receivables*

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Consolidated  financial statements | | | | |  | | Separate  financial statements | | | | |
|  | 30 June |  | | 31 December | |  | | 30 June | |  | 31 December |
|  | 2025 |  | | 2024 | |  | | 2025 | |  | 2024 |
|  | *(in thousand Baht)* | | | | | | | | | | | |
| Trade receivables | 574,142 |  | | 596,395 | |  | | 526,784 | |  | 552,440 |
| Other current receivables | 89,123 |  | | 20,575 | |  | | 36,960 | |  | 26,679 |
| **Total** | **663,265** |  | | **616,970** | |  | | **563,744** | |  | **579,119** |
|  |  | | | | | |  | |  | | | | |
| ***Trade receivables*** | Consolidated  financial statements | | | | | |  | | Separate  financial statements | | | | |
|  | 30 June  2025 | |  | | 31 December 2024 | |  | | 30 June  2025 |  | 31 December 2024 | | |
|  | *(in thousand Baht)* | | | | | | | | | | | | |
| Within credit terms | 449,751 | |  | | 466,482 | |  | | 413,342 |  | 428,092 | | |
| Overdue: |  | |  | |  | |  | |  |  |  | | |
| 1 - 90 days | 116,802 | |  | | 123,906 | |  | | 105,831 |  | 118,276 | | |
| 91 - 180 days | 8,966 | |  | | 6,646 | |  | | 8,921 |  | 6,623 | | |
| 181 - 365 days | 3,202 | |  | | 1,691 | |  | | 3,032 |  | 1,617 | | |
| Over 365 days | 6,039 | |  | | 5,959 | |  | | 4,077 |  | 3,933 | | |
| **Total** | **584,760** | |  | | **604,684** | |  | | **535,203** |  | **558,541** | | |
| *Less* allowance for expected credit loss | (10,618) | |  | | (8,289) | |  | | (8,419) |  | (6,101) | | |
| **Net** | **574,142** | |  | | **596,395** | |  | | **526,784** |  | **552,440** | | |

| ***Allowance for expected credit loss*** | Consolidated  financial statements | | |  | Separate  financial statements | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2025 |  | 2024 |  | 2025 |  | 2024 |
|  | *(in thousand Baht)* | | | | | | |
| As at 1 January | 8,289 |  | 11,593 |  | 6,101 |  | 7,824 |
| Additions | 2,329 |  | - |  | 2,318 |  | - |
| Reversal | - |  | (1,857) |  | - |  | (840) |
| **As at 30 June** | **10,618** |  | **9,736** |  | **8,419** |  | **6,984** |

## Commitments with non-related parties

|  | Consolidated  financial statements | | |  | Separate  financial statements | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 30 June |  | 31 December |  | 30 June |  | 31 December |
|  | 2025 |  | 2024 |  | 2025 |  | 2024 |
|  | *(in thousand Baht)* | | | | | | |
| ***Capital commitments*** |  |  |  |  |  |  |  |
| Machinery and equipment | 36,060 |  | 42,881 |  | 5,703 |  | 9,064 |
| Intangible assets | 17,152 |  | 9,156 |  | 3,629 |  | 1,885 |
| **Total** | **53,212** |  | **52,037** |  | **9,332** |  | **10,949** |
|  |  |  |  |  |  |  |  |
| ***Other commitments*** |  |  |  |  |  |  |  |
| Short-term lease and service   contracts commitments | 6,777 |  | 7,674 |  | 4,013 |  | 5,387 |
| Bank guarantees | 6,610 |  | 7,687 |  | 6,610 |  | 5,187 |
| **Total** | **13,387** |  | **15,361** |  | **10,623** |  | **10,574** |

## As at 30 June 2025, the Group has pledged land with building, fixed deposit of the Group and deposit of key management personnel as collateral for credit facilities from financial institutions.

## As at 30 June 2025, the Group and the Company has unused credit facilities totaling of Baht 299.24 million and Baht 102.43 million, respectively (31 December 2024: Baht 271.30 and Baht 95.49 million, respectively).

## Event after the reporting period

At the Board of Directors meeting of the Company held on 11 August 2025. The Board of Directors approved   
the interim dividends which allocated from net profit for the six-month period ended 30 June 2025   
at Baht 0.24 per share, totaling of Baht 96.00 million which will be paid to shareholders within 1 month from   
the approved date by the Board of Directors.

## Reclassification

Certain accounts in the financial statements for the year 2024 have been reclassified to conform to the presentation in the 2025 interim financial statements were as follows:

|  |  | Consolidated financial statements | | | | |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 2024 |  |  |
|  |  | Before reclass |  | Reclass |  | After reclass |
|  |  | *(in thousand baht)* | | | | |
| ***Statement of financial position*** |  |  |  |  |  |  |
| Cash and cash equivalents |  | 448,385 |  | (100,000) |  | 348,385 |
| Trade and other current receivables |  | 613,927 |  | 3,043 |  | 616,970 |
| Other current assets |  | 20,321 |  | (16,815) |  | 3,506 |
| Other non-current financial assets |  | 100,000 |  | 100,000 |  | 200,000 |
| Other non-current assets |  | 11,989 |  | 13,772 |  | 25,761 |
| Trade and other current payables |  | 370,104 |  | 10,520 |  | 380,624 |
| Other current liabilities |  | 20,794 |  | (10,520) |  | 10,274 |
|  |  |  |  | **-** |  |  |

|  |  | Separate financial statements | | | | |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 2024 |  |  |
|  |  | Before reclass |  | Reclass |  | After reclass |
|  |  | *(in thousand baht)* | | | | |
| ***Statement of financial position*** |  |  |  |  |  |  |
| Cash and cash equivalents |  | 373,083 |  | (100,000) |  | 273,083 |
| Trade and other current receivables |  | 579,004 |  | 115 |  | 579,119 |
| Other current assets |  | 16,438 |  | (13,887) |  | 2,551 |
| Other non-current financial assets |  | 100,000 |  | 100,000 |  | 200,000 |
| Other non-current assets |  | 6,988 |  | 13,772 |  | 20,760 |
| Trade and other current payables |  | 367,643 |  | 2,676 |  | 370,319 |
| Other current liabilities |  | 10,763 |  | (2,676) |  | 8,087 |
|  |  |  |  | - |  |  |

The reclassifications have been made because, in the opinion of management, the new classification is more appropriate to the Group’s business.