

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries**Cash flow statement****For the six-month period ended 30 June 2024**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities				
Profit before tax	64,700	49,087	58,642	34,605
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	18,586	20,159	15,235	18,557
Depreciation of right-of-use assets	128,271	124,895	128,271	124,895
Reversal of allowance for expected credit losses	(1,308)	(781)	(1,308)	(267)
Reversal of reduction of cost to net realisable value of inventories	(10,818)	(15,714)	(10,818)	(15,714)
Reversal of allowances for impairment loss on assets	(418)	(17)	(418)	(17)
Gain on sales of equipment	(1,258)	(939)	(1,255)	(939)
Loss on write-off of equipment	488	235	488	193
Net difference of right-of-use assets and lease liabilities arising from contracts termination	(66)	(72)	(66)	(72)
Provision for long-term employee benefits	3,986	3,607	3,658	3,348
Interest income	(4,619)	(5,558)	(6,667)	(6,351)
Interest expenses	2,452	4,853	2,452	4,853
Reduction in lease payments by lessors	-	(6,935)	-	(6,935)
Profit from operating activities before changes in operating assets and liabilities	199,996	172,820	188,214	156,156
Operating assets (increase) decrease				
Trade and other receivables	15,309	22,786	6,168	47,061
Inventories	(188,454)	(57,120)	(171,762)	(48,776)
Other current assets	(6,002)	(5,457)	(4,563)	(2,860)
Other non-current assets	(1,406)	(3,505)	(1,406)	(3,505)
Operating liabilities increase (decrease)				
Trade and other payables	(14,788)	(7,492)	41,454	19,395
Other current liabilities	1,250	(635)	1,254	(584)
Cash flows from operating activities	5,905	121,397	59,359	166,887
Cash received from interest income	4,682	5,224	6,730	6,017
Cash paid for long-term employee benefits	(1,231)	-	(1,231)	-
Cash paid for corporate income tax	(14,022)	(9,429)	(11,880)	(3,005)
Net cash flows from (used in) operating activities	(4,666)	117,192	52,978	169,899

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

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries**Cash flow statement (continued)****For the six-month period ended 30 June 2024**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from investing activities				
Cash paid for short-term loan to subsidiaries	-	-	(50,000)	-
Cash paid for long-term loan to subsidiary	-	-	-	(50,000)
Cash paid for investment in subsidiary	-	-	(12,500)	-
Decrease in other current financial assets	200,000	177	200,000	177
Acquisition of equipment	(22,565)	(15,353)	(15,348)	(9,916)
Acquisition of intangible assets	(4,850)	(7,813)	(4,843)	(6,952)
Proceeds from sales of equipment	<u>2,350</u>	<u>1,412</u>	<u>2,346</u>	<u>1,412</u>
Net cash flows from (used in) investing activities	<u>174,935</u>	<u>(21,577)</u>	<u>119,655</u>	<u>(65,279)</u>
Cash flows from financing activities				
Dividend paid	(52,880)	(69,756)	(52,880)	(69,756)
Payment of principal portion of lease liabilities	(127,628)	(111,622)	(127,628)	(111,622)
Cash paid for interest expenses	<u>(2,358)</u>	<u>(4,790)</u>	<u>(2,358)</u>	<u>(4,790)</u>
Net cash flows used in financing activities	<u>(182,866)</u>	<u>(186,168)</u>	<u>(182,866)</u>	<u>(186,168)</u>
Net decrease in cash and cash equivalents	<u>(12,597)</u>	<u>(90,553)</u>	<u>(10,233)</u>	<u>(81,548)</u>
Cash and cash equivalents at beginning of period	<u>169,005</u>	<u>253,681</u>	<u>142,732</u>	<u>215,501</u>
Cash and cash equivalents at end of period	<u><u>156,408</u></u>	<u><u>163,128</u></u>	<u><u>132,499</u></u>	<u><u>133,953</u></u>

Supplement cash flow information:

Non-cash transaction

Payable of acquisition of equipment	1,028	2,099	1,027	2,019
Payable of acquisition of intangible assets	276	-	276	-
Net increase in right-of-use assets under lease liabilities	79,766	21,417	79,766	21,417
Net decrease in right-of-use assets from change in provision for decommissioning costs	57	76	57	76

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