

**Big Camera Corporation Public Company Limited and its subsidiaries**

**Statements of financial position**

**As at 31 March 2024**

(Unit: Thousand Baht)

|                                  |             | <u>Consolidated financial statements</u> |                         | <u>Separate financial statements</u> |                         |
|----------------------------------|-------------|------------------------------------------|-------------------------|--------------------------------------|-------------------------|
|                                  | <u>Note</u> | <u>31 March 2024</u>                     | <u>31 December 2023</u> | <u>31 March 2024</u>                 | <u>31 December 2023</u> |
|                                  |             | (Unaudited<br>but reviewed)              | (Audited)               | (Unaudited<br>but reviewed)          | (Audited)               |
| <b>Assets</b>                    |             |                                          |                         |                                      |                         |
| <b>Current assets</b>            |             |                                          |                         |                                      |                         |
| Cash and cash equivalents        |             | 260,407                                  | 169,005                 | 244,872                              | 142,732                 |
| Trade and other receivables      | 3           | 144,666                                  | 126,820                 | 115,338                              | 102,095                 |
| Inventories                      | 4           | 1,029,491                                | 995,489                 | 1,018,546                            | 985,270                 |
| Other current financial assets   | 5           | 203,798                                  | 405,338                 | 203,798                              | 405,338                 |
| Short-term loans to subsidiaries | 2           | -                                        | -                       | 32,000                               | -                       |
| Other current assets             |             | <u>26,200</u>                            | <u>26,500</u>           | <u>18,786</u>                        | <u>19,810</u>           |
| <b>Total current assets</b>      |             | <u>1,664,562</u>                         | <u>1,723,152</u>        | <u>1,633,340</u>                     | <u>1,655,245</u>        |
| <b>Non-current assets</b>        |             |                                          |                         |                                      |                         |
| Restricted bank deposits         |             | 120,175                                  | 120,175                 | 120,175                              | 120,175                 |
| Investments in subsidiaries      |             | -                                        | -                       | 45,000                               | 45,000                  |
| Long-term loan to subsidiary     | 2           | -                                        | -                       | 50,000                               | 50,000                  |
| Building and equipment           | 6           | 124,514                                  | 113,922                 | 100,228                              | 94,559                  |
| Right-of-use assets              | 7           | 385,453                                  | 412,634                 | 385,453                              | 412,634                 |
| Intangible assets                |             | 37,667                                   | 36,762                  | 34,480                               | 33,310                  |
| Deferred tax assets              |             | 66,763                                   | 66,196                  | 61,209                               | 62,072                  |
| Other non-current assets         | 8           | <u>115,948</u>                           | <u>112,765</u>          | <u>115,948</u>                       | <u>112,765</u>          |
| <b>Total non-current assets</b>  |             | <u>850,520</u>                           | <u>862,454</u>          | <u>912,493</u>                       | <u>930,515</u>          |
| <b>Total assets</b>              |             | <u>2,515,082</u>                         | <u>2,585,606</u>        | <u>2,545,833</u>                     | <u>2,585,760</u>        |

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

**Big Camera Corporation Public Company Limited and its subsidiaries**

**Statements of financial position (continued)**

**As at 31 March 2024**

(Unit: Thousand Baht)

|                                                 |      | Consolidated financial statements |                  | Separate financial statements |                  |
|-------------------------------------------------|------|-----------------------------------|------------------|-------------------------------|------------------|
|                                                 | Note | 31 March 2024                     | 31 December 2023 | 31 March 2024                 | 31 December 2023 |
|                                                 |      | (Unaudited<br>but reviewed)       | (Audited)        | (Unaudited<br>but reviewed)   | (Audited)        |
| Liabilities and shareholders' equity            |      |                                   |                  |                               |                  |
| Current liabilities                             |      |                                   |                  |                               |                  |
| Trade and other payables                        | 9    | 318,993                           | 397,503          | 378,759                       | 427,219          |
| Current portion of lease liabilities            | 10   | 200,096                           | 206,996          | 200,096                       | 206,996          |
| Income tax payable                              |      | 15,847                            | 9,951            | 12,649                        | 7,795            |
| Other current liabilities                       |      | 6,182                             | 6,267            | 6,020                         | 5,959            |
| Total current liabilities                       |      | 541,118                           | 620,717          | 597,524                       | 647,969          |
| Non-current liabilities                         |      |                                   |                  |                               |                  |
| Lease liabilities, net of current portion       | 10   | 150,834                           | 170,506          | 150,834                       | 170,506          |
| Provision for long-term employee benefits       |      | 57,342                            | 55,761           | 55,366                        | 53,949           |
| Provision for decommissioning cost              |      | 8,631                             | 8,613            | 8,631                         | 8,613            |
| Total non-current liabilities                   |      | 216,807                           | 234,880          | 214,831                       | 233,068          |
| Total liabilities                               |      | 757,925                           | 855,597          | 812,355                       | 881,037          |
| Shareholders' equity                            |      |                                   |                  |                               |                  |
| Share capital                                   |      |                                   |                  |                               |                  |
| Registered, issued and fully paid               |      |                                   |                  |                               |                  |
| 3,528,878,800 ordinary shares of Baht 0.10 each |      | 352,888                           | 352,888          | 352,888                       | 352,888          |
| Retained earnings                               |      |                                   |                  |                               |                  |
| Appropriated - statutory reserve                |      | 35,289                            | 35,289           | 35,289                        | 35,289           |
| Unappropriated                                  |      | 1,368,980                         | 1,341,832        | 1,345,301                     | 1,316,546        |
| Total shareholders' equity                      |      | 1,757,157                         | 1,730,009        | 1,733,478                     | 1,704,723        |
| Total liabilities and shareholders' equity      |      | 2,515,082                         | 2,585,606        | 2,545,833                     | 2,585,760        |

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

Directors