

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

**Statements of financial position**

**As at 31 December 2023**

(Unit: Baht)

	<u>Note</u>	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	169,004,646	253,680,505	142,732,320	215,501,456
Trade and other receivables	8	126,819,876	89,389,404	102,094,654	102,784,505
Inventories	9	995,489,284	802,269,418	985,269,791	789,977,289
Other current financial assets	10	405,338,276	506,767,544	405,338,276	506,767,544
Other current assets		<u>26,499,293</u>	<u>18,772,473</u>	<u>19,809,145</u>	<u>13,748,269</u>
<b>Total current assets</b>		<u>1,723,151,375</u>	<u>1,670,879,344</u>	<u>1,655,244,186</u>	<u>1,628,779,063</u>
<b>Non-current assets</b>					
Restricted bank deposits	11	120,175,000	120,175,000	120,175,000	120,175,000
Investments in subsidiaries	12	-	-	44,999,785	44,999,785
Long-term loan to related party	6	-	-	50,000,000	-
Building and equipment	13	113,922,079	96,430,326	94,558,687	81,636,718
Right-of-use assets	14	412,634,317	569,370,576	412,634,317	569,370,576
Intangible assets	15	36,761,749	26,377,800	33,310,389	24,391,892
Deferred tax assets	23	66,196,153	65,619,505	62,071,950	61,740,814
Other non-current assets	16	<u>112,764,998</u>	<u>105,832,879</u>	<u>112,764,998</u>	<u>105,832,879</u>
<b>Total non-current assets</b>		<u>862,454,296</u>	<u>983,806,086</u>	<u>930,515,126</u>	<u>1,008,147,664</u>
<b>Total assets</b>		<u>2,585,605,671</u>	<u>2,654,685,430</u>	<u>2,585,759,312</u>	<u>2,636,926,727</u>

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

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

**Statements of financial position (continued)**

**As at 31 December 2023**

(Unit: Baht)

	<u>Note</u>	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Trade and other payables	17	397,502,577	340,501,416	427,219,216	332,618,295
Current portion of lease liabilities	14	206,995,759	211,806,531	206,995,759	211,806,531
Income tax payable		9,951,330	6,376,057	7,794,965	-
Other current liabilities		<u>6,267,339</u>	<u>6,513,764</u>	<u>5,959,454</u>	<u>6,290,209</u>
<b>Total current liabilities</b>		<u>620,717,005</u>	<u>565,197,768</u>	<u>647,969,394</u>	<u>550,715,035</u>
<b>Non-current liabilities</b>					
Liabilities under lease agreements, net of current portion	14	170,505,632	313,845,963	170,505,632	313,845,963
Provision for long-term employee benefits	18	55,761,348	48,548,845	53,948,652	47,252,871
Provision for decommissioning cost		<u>8,612,885</u>	<u>8,440,241</u>	<u>8,612,885</u>	<u>8,440,241</u>
<b>Total non-current liabilities</b>		<u>234,879,865</u>	<u>370,835,049</u>	<u>233,067,169</u>	<u>369,539,075</u>
<b>Total liabilities</b>		<u>855,596,870</u>	<u>936,032,817</u>	<u>881,036,563</u>	<u>920,254,110</u>
<b>Shareholders' equity</b>					
Share capital					
Registered, issued and fully paid					
3,528,878,800 ordinary shares of Baht 0.10 each		352,887,880	352,887,880	352,887,880	352,887,880
Retained earnings					
Appropriated-statutory reserve	19	35,288,788	35,288,788	35,288,788	35,288,788
Unappropriated		<u>1,341,832,133</u>	<u>1,330,475,945</u>	<u>1,316,546,081</u>	<u>1,328,495,949</u>
<b>Total shareholders' equity</b>		<u>1,730,008,801</u>	<u>1,718,652,613</u>	<u>1,704,722,749</u>	<u>1,716,672,617</u>
<b>Total liabilities and shareholders' equity</b>		<u>2,585,605,671</u>	<u>2,654,685,430</u>	<u>2,585,759,312</u>	<u>2,636,926,727</u>

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

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Directors  
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