

(Unaudited but reviewed)

Big Camera Corporation Public Company Limited and its subsidiaries

Cash flow statement

For the three-month period ended 31 March 2023

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Cash flows from operating activities				
Profit before tax	25,828	7,222	26,096	3,248
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	10,429	12,863	9,700	11,911
Depreciation of right-of-use assets	59,706	62,928	59,706	62,928
Allowance for expected credit losses (reversal)	172	1,679	(267)	1,679
Reversal of reduction of cost to net realisable value of inventories	(5,449)	(7,278)	(5,449)	(7,278)
Reversal of allowances for impairment loss on assets	(17)	-	(17)	-
(Gain) loss on sales of equipment	(938)	469	(938)	469
Loss on write-off of fixed equipment	179	758	154	758
Net difference of right-of-use assets and lease liabilities arising from contracts termination	(84)	(113)	(84)	(113)
Provision for long-term employee benefits	2,038	1,769	1,909	1,648
Interest income	(1,977)	(1,441)	(2,132)	(1,542)
Interest expenses	2,588	2,548	2,588	2,548
Reduction in lease payments by lessors	<u>(4,442)</u>	<u>(10,259)</u>	<u>(4,442)</u>	<u>(10,259)</u>
Profit from operating activities before changes in operating assets and liabilities	88,033	71,145	86,824	65,997
Operating assets (increase) decrease				
Trade and other receivables	(5,868)	4,700	12,359	5,967
Inventories	56,114	66,963	38,394	71,796
Other current assets	3,515	(1,487)	2,570	(1,246)
Other non-current assets	1,500	2,054	1,500	2,054
Operating liabilities increase (decrease)				
Trade and other payables	(29,734)	508	17,393	2,752
Other current liabilities	<u>165</u>	<u>(2,242)</u>	<u>246</u>	<u>(2,175)</u>
Cash flows from operating activities	113,725	141,641	159,286	145,145
Cash received from interest income	1,699	1	1,854	1
Cash paid for corporate income tax	<u>(1,380)</u>	<u>(991)</u>	<u>(1,427)</u>	<u>(905)</u>
Net cash flows from operating activities	<u>114,044</u>	<u>140,651</u>	<u>159,713</u>	<u>144,241</u>

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 three-month period ended 31 March 2023

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Cash flows from investing activities				
Cash paid for long-term loan to subsidiary	-	-	(50,000)	-
(Increase) decrease in other current financial asset	704	(200,000)	704	(200,000)
Acquisition of equipment	(5,865)	(2,813)	(4,684)	(2,190)
Acquisition of intangible assets	(1,814)	(22)	(993)	(22)
Proceeds from sales of equipment	<u>1,407</u>	<u>935</u>	<u>1,407</u>	<u>935</u>
Net cash flows used in investing activities	<u>(5,568)</u>	<u>(201,900)</u>	<u>(53,566)</u>	<u>(201,277)</u>
Cash flows from financing activities				
Payment of principal portion of lease liabilities	(54,548)	(51,357)	(54,548)	(51,357)
Cash paid for interest expenses	<u>(2,558)</u>	<u>(2,533)</u>	<u>(2,558)</u>	<u>(2,533)</u>
Net cash flows used in financing activities	<u>(57,106)</u>	<u>(53,890)</u>	<u>(57,106)</u>	<u>(53,890)</u>
Net increase (decrease) in cash and cash equivalents	51,370	(115,139)	49,041	(110,926)
Cash and cash equivalents at beginning of period	<u>253,681</u>	<u>392,094</u>	<u>215,501</u>	<u>373,849</u>
Cash and cash equivalents at end of period	<u><u>305,051</u></u>	<u><u>276,955</u></u>	<u><u>264,542</u></u>	<u><u>262,923</u></u>

Supplement cash flow information:

Non-cash transaction

Payable of acquisition equipment	451	175	334	175
Payable of acquisition intangible assets	1,115	-	1,115	-
Net increase in right-of-use assets under lease liabilities	6,135	54,346	6,135	54,346
Net decrease in right-of-use assets from change in provision for decommissioning costs	8	193	8	193

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