

Big Camera Corporation Public Company Limited and its subsidiaries

Statement of financial position

As at 30 June 2025

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	<u>Note</u>	<u>30 June 2025</u>	<u>31 December 2024</u>	<u>30 June 2025</u>	<u>31 December 2024</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		106,627	205,954	81,984	174,616
Trade and other current receivables	3	79,307	100,507	93,366	112,756
Short-term loan to subsidiary	2	-	-	50,000	50,000
Current portion of long-term loan to subsidiary	2	-	-	50,000	-
Inventories	4	1,496,434	1,365,442	1,469,926	1,316,962
Other current assets		105,200	72,524	59,601	32,670
Total current assets		<u>1,787,568</u>	<u>1,744,427</u>	<u>1,804,877</u>	<u>1,687,004</u>
Non-current assets					
Restricted bank deposits		120,175	120,175	120,175	120,175
Long-term loan to subsidiary	2	-	-	-	50,000
Investments in subsidiaries		-	-	57,500	57,500
Building and equipment	5	133,077	125,686	106,089	98,966
Right-of-use assets	6	429,306	408,771	429,306	408,771
Intangible assets		42,059	41,828	40,086	39,361
Deferred tax assets		79,701	73,152	68,795	64,989
Other non-current assets	7	118,091	118,880	118,091	118,880
Total non-current assets		<u>922,409</u>	<u>888,492</u>	<u>940,042</u>	<u>958,642</u>
Total assets		<u>2,709,977</u>	<u>2,632,919</u>	<u>2,744,919</u>	<u>2,645,646</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 30 June 2025

(Unit: Thousand Baht)

	<u>Note</u>	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>30 June 2025</u>	<u>31 December 2024</u>	<u>30 June 2025</u>	<u>31 December 2024</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	8	409,100	380,418	497,983	434,229
Current portion of lease liabilities	9	192,836	196,199	192,836	196,199
Income tax payable		15,242	17,520	9,734	13,849
Other current liabilities		32,976	6,133	32,656	5,798
Total current liabilities		<u>650,154</u>	<u>600,270</u>	<u>733,209</u>	<u>650,075</u>
Non-current liabilities					
Lease liabilities - net of current portion	9	199,881	178,396	199,881	178,396
Non-current provision for employee benefits		67,206	62,538	64,439	60,105
Provision for decommissioning cost		8,986	8,934	8,986	8,934
Total non-current liabilities		<u>276,073</u>	<u>249,868</u>	<u>273,306</u>	<u>247,435</u>
Total liabilities		<u>926,227</u>	<u>850,138</u>	<u>1,006,515</u>	<u>897,510</u>
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		1,395,573	1,394,604	1,350,227	1,359,959
Total shareholders' equity		<u>1,783,750</u>	<u>1,782,781</u>	<u>1,738,404</u>	<u>1,748,136</u>
Total liabilities and shareholders' equity		<u>2,709,977</u>	<u>2,632,919</u>	<u>2,744,919</u>	<u>2,645,646</u>
		-	-	-	-

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

Directors