

Inter Pharma Public Company Limited and its subsidiaries  
Report and consolidated and separate financial statements  
31 December 2024

## Independent Auditor's Report

To the Shareholders of Inter Pharma Public Company Limited

### Opinion

I have audited the accompanying consolidated financial statements of Inter Pharma Public Company Limited and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at 31 December 2024, and the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information, and have also audited the separate financial statements of Inter Pharma Public Company Limited for the same period (collectively "the financial statements").

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Inter Pharma Public Company Limited and its subsidiaries and of Inter Pharma Public Company Limited as at 31 December 2024, their financial performance and cash flows for the year then ended in accordance with Thai Financial Reporting Standards.

### Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter

I draw attention to Note 11 to the financial statements that, on 4 September 2024, the Company acquired ordinary shares of Interpharma Medtech Company Limited. At present, the Company is in the process of assessing the fair value of identifiable assets acquired and liabilities assumed at the acquisition date. The assessment shall be completed within measurement period of 12 months from the acquisition date pursuant to the period allowed by Thai Financial Reporting Standard No. 3 "Business Combinations". During the measurement period, the Company will make further retrospective adjustment of the provisional amounts recognised at the acquisition date when it obtains complete accounting information for reporting in the financial statements. My opinion is not modified in respect of this matter.



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## Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report, including in relation to these matters. Accordingly, my audit included the performance of procedures designed to respond to my assessment of the risks of material misstatement of the financial statements. The results of my audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements as a whole.

Key audit matters and how audit procedures respond for each matter are described below.

### *Revenue recognition*

Sales of goods are material accounting transactions and directly affect profit or loss of the Group. In addition, the sales transactions of the Group are made through a distributor and the revenue will be recognised when the distributor sells the goods to end customers. In addition, the Group has a policy to grant the right to return the goods as specified by the Group. I therefore gave significant attention to the revenue recognition of the Group.

I evaluated the Group's revenue recognition by assessing and testing its internal controls with respect to the revenue and goods return cycle. I applied a sampling method to select sales transactions occurring during the year and near the end of the accounting period to examine the supporting documents and reviewed credit notes that the Group issued after the period-end, whether the recognition was consistent with the conditions of the relevant policy, and whether it was in compliance with the Group's policy. I tested the data being used in calculating and recording provision for goods return at the end of reporting period. I also performed analytical procedures of disaggregated data to detect possible irregularities in sales transactions throughout the period, particularly for accounting entries made through journal vouchers.



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### *Business combination*

As discussed in Note 11 to the financial statements, during the year 2024, the Company acquired ordinary shares of Interpharma Medtech Company Limited. As at 31 December 2024, the Company provisionally recorded the acquisition using a best estimate of the values of the assets acquired and liabilities assumed, determined by applying the acquisition method. The Company will complete the recording of the acquisition within 2025, and the amount recorded as at 31 December 2024 may change. I have focused on the business acquisition since it is material to the financial statements as a whole, and management was required to exercise substantial judgement when appraising the fair value of the assets acquired and liabilities assumed including initial difference on the acquisition.

I reviewed the terms and conditions of the agreement and inquired with management as to the nature and objective of the acquisition in order to evaluate whether the acquisition meet the definition of a business combination under Thai Financial Reporting Standard 3 Business Combinations. In addition, I checked the value of the acquisition to the supporting documents and related payments to assess whether it reflected the fair value of the consideration transferred and did not include acquisition-related costs. I evaluated the method and assumptions that the management used in determining the provisionally recognised value of the acquisition by making enquiries of responsible executives, assessing the method the management used according to type of asset, testing the assumptions against the Company's plans, economic conditions and situation of the industry. I tested the calculation and considered the reason for the initial difference on acquisition recognised from the business combination and reviewed the disclosures related to the business combination in the notes to financial statements.

### *Goodwill*

I have focused my audit on the consideration of the impairment of goodwill as discussed in Note 15 to the financial statements, because the assessment of impairment of goodwill is a significant accounting estimate requiring management to exercise a high degree of judgement in identifying the cash generating units, estimating the cash inflows that are expected to be generated from that group of assets in the future, and setting an appropriate discount rate and long-term growth rate.



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For the consideration of the impairment of goodwill, I assessed the identification of cash generating units and the financial models selected by management by gaining an understanding of management's decision-making process and assessing whether the decisions made were consistent with how assets are utilised. In addition, I tested the significant assumptions applied by management in preparing estimates of the cash flows expected to be realised from the assets, by comparing those assumptions with information from both internal and external sources and comparing past cash flow projections to actual operating results in order to evaluate the exercise of management judgement in estimating the cash flow projections. I also evaluated the discount rate applied by management through analysis of the moving average finance costs of the Company and of the industry and tested the calculation of the realisable values of the assets using the selected financial model and considered the impact of changes in key assumptions on those realisable values, especially changes in the discount rate and long-term revenue growth rates. Moreover, I reviewed the disclosures made with respect to the impairment assessment for goodwill.

### **Other Information**

Management is responsible for the other information. The other information comprise the information included in annual report of the Group, but does not include the financial statements and my auditor's report thereon. The annual report of the Group is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the annual report of the Group, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance for correction of the misstatement.



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## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Thai Standards on Auditing, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

I am responsible for the audit resulting in this independent auditor's report.



Siriwan Nitdamrong

Certified Public Accountant (Thailand) No. 5906

EY Office Limited

Bangkok: 25 February 2025

Inter Pharma Public Company Limited and its subsidiaries

Statements of financial position

As at 31 December 2024

(Unit: Baht)

|  | Note     | Consolidated financial statements |                      | Separate financial statements |                      |  |
|--|----------|-----------------------------------|----------------------|-------------------------------|----------------------|--|
|  |          | 2024                              | 2023                 | 2024                          | 2023                 |  |
| <b>Assets</b>  |          |                                   |                      |                               |                      |  |
| <b>Current assets</b>  |          |                                   |                      |                               |                      |  |
| Cash and cash equivalents  | 7        | 184,601,901                       | 412,390,348          | 69,876,143                    | 252,170,454          |  |
| Trade and other receivables  | 8        | 440,499,768                       | 425,060,118          | 299,908,474                   | 253,476,255          |  |
| Current portion of installment contract receivables  | 9        | 6,934,415                         | -                    | -                             | -                    |  |
| Advanced payments for purchase of goods  |          | 9,576,164                         | 6,553,646            | 9,576,164                     | 6,553,646            |  |
| Inventories  | 10       | 329,910,575                       | 345,269,608          | 94,804,097                    | 100,347,226          |  |
| Other current financial assets   |          | 927,746                           | 855,452              | 334,197                       | 322,843              |  |
| Other current assets   |          | 9,350,020                         | 12,719,832           | 1,698,361                     | 3,650,444            |  |
| <b>Total current assets</b>  |          | <b>981,800,589</b>                | <b>1,202,849,004</b> | <b>476,197,436</b>            | <b>616,520,868</b>   |  |
| <b>Non-current assets</b>  |          |                                   |                      |                               |                      |  |
| Restricted bank deposits   | 18, 33.5 | 21,868,468                        | 61,546,865           | 6,100,000                     | 50,800,000           |  |
| Long-term loans to subsidiaries  | 6        | -                                 | -                    | 86,200,000                    | 141,200,000          |  |
| Other non-current financial assets   | 11       | 36,288,635                        | 36,288,635           | 36,288,635                    | 36,288,635           |  |
| Investments in subsidiaries  | 12       | -                                 | -                    | 1,214,739,895                 | 1,102,229,590        |  |
| Investment in joint venture  | 13       | 5,489,658                         | 7,078,631            | 10,199,990                    | 10,199,990           |  |
| Investment properties  | 14       | 458,047                           | 814,893              | -                             | -                    |  |
| Property, plant and equipment  | 15       | 1,042,905,853                     | 822,374,837          | 314,363,798                   | 211,615,545          |  |
| Right-of-use assets  | 22       | 107,172,496                       | 106,896,853          | 2,205,712                     | 2,884,542            |  |
| Goodwill   | 16       | 477,850,864                       | 477,850,864          | -                             | -                    |  |
| Estimated amount by which cost of the acquisition of investment in a subsidiary exceed identifiable net assets of the acquiree |          |                                   |                      |                               |                      |  |
| net assets of the acquiree   | 12       | 92,258,772                        | -                    | -                             | -                    |  |
| Intangible assets  | 17       | 204,464,484                       | 197,363,693          | 68,618,309                    | 58,274,822           |  |
| Deferred tax assets  | 28       | 20,167,604                        | 15,910,540           | 7,346,911                     | 5,373,091            |  |
| Deposits   |          | 26,326,983                        | 21,219,251           | 2,100,249                     | 2,092,249            |  |
| Other non-current assets   |          | 3,509,175                         | 2,172,348            | 1,316,028                     | 1,767,770            |  |
| <b>Total non-current assets</b>  |          | <b>2,038,761,039</b>              | <b>1,749,517,410</b> | <b>1,749,479,527</b>          | <b>1,622,726,234</b> |  |
| <b>Total assets</b>  |          | <b>3,020,561,628</b>              | <b>2,952,366,414</b> | <b>2,225,676,963</b>          | <b>2,239,247,102</b> |  |

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

Inter Pharma Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 December 2024

(Unit: Baht)

|  | Note | Consolidated financial statements |                           | Separate financial statements |                           |  |
|--|------|-----------------------------------|---------------------------|-------------------------------|---------------------------|--|
|  |      | 2024                              | 2023                      | 2024                          | 2023                      |  |
| <b>Liabilities and shareholders' equity</b>                        |      |                                   |                           |                               |                           |  |
| <b>Current liabilities</b>   |      |                                   |                           |                               |                           |  |
| Bank overdrafts and short-term loans from banks                    | 18   | 62,780,854                        | 40,000,000                | -                             | -                         |  |
| Trade and other payables   | 19   | 324,676,332                       | 321,510,311               | 64,069,368                    | 64,346,771                |  |
| Payable for investment   | 12   | 10,643,800                        | -                         | 10,643,800                    | -                         |  |
| Short-term loans from related parties                              | 6    | 11,000,000                        | -                         | -                             | -                         |  |
| Short-term loans from other person                                 | 20   | 6,100,000                         | 6,100,000                 | -                             | -                         |  |
| Current portion of long-term loans from banks                      | 21   | 55,203,393                        | 54,427,310                | 46,084,848                    | 46,052,367                |  |
| Current portion of lease liabilities                               | 22   | 26,642,874                        | 38,892,140                | 656,100                       | 610,589                   |  |
| Income tax payable   |      | 11,843,213                        | 4,114,567                 | 6,734,078                     | 867,143                   |  |
| Current portion of provision for long-term employee benefits       | 23   | 1,307,174                         | 2,787,358                 | 495,594                       | 1,182,502                 |  |
| Other current liabilities  |      | <u>16,088,044</u>                 | <u>10,914,616</u>         | <u>11,334,526</u>             | <u>8,331,551</u>          |  |
| <b>Total current liabilities</b>                                   |      | <b><u>526,285,684</u></b>         | <b><u>478,746,302</u></b> | <b><u>140,018,314</u></b>     | <b><u>121,390,923</u></b> |  |
| <b>Non-current liabilities</b>                                     |      |                                   |                           |                               |                           |  |
| Long-term loans from bank - net of current portion                 | 21   | 162,389,275                       | 200,657,025               | 138,707,027                   | 184,791,874               |  |
| Long-term loans from related parties                               | 6    | 4,800,000                         | 4,800,000                 | -                             | -                         |  |
| Lease liabilities - net of current portion                         | 22   | 65,501,448                        | 54,831,409                | 1,692,400                     | 2,348,501                 |  |
| Provision for long-term employee benefits - net of current portion | 23   | 40,879,643                        | 32,747,513                | 17,669,121                    | 15,054,311                |  |
| Deferred tax liabilities   | 28   | 58,220,639                        | 59,206,242                | -                             | -                         |  |
| Provision for decommissioning costs                                |      | <u>5,357,155</u>                  | <u>3,193,970</u>          | <u>-</u>                      | <u>-</u>                  |  |
| Other non-current liabilities                                      |      | <u>2,963,881</u>                  | <u>462,753</u>            | <u>-</u>                      | <u>-</u>                  |  |
| <b>Total non-current liabilities</b>                               |      | <b><u>340,112,041</u></b>         | <b><u>355,898,912</u></b> | <b><u>158,068,548</u></b>     | <b><u>202,194,686</u></b> |  |
| <b>Total liabilities</b>   |      | <b><u>866,397,725</u></b>         | <b><u>834,645,214</u></b> | <b><u>298,086,862</u></b>     | <b><u>323,585,609</u></b> |  |

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

Inter Pharma Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 December 2024

(Unit: Baht)

|   | Note | Consolidated financial statements |                             | Separate financial statements |                             |  |
|---|------|-----------------------------------|-----------------------------|-------------------------------|-----------------------------|--|
|   |      | 2024                              | 2023                        | 2024                          | 2023                        |  |
| <b>Liabilities and shareholders' equity (continued)</b> |      |                                   |                             |                               |                             |  |
| <b>Shareholders' equity</b>                             |      |                                   |                             |                               |                             |  |
| Share capital   | 24   |                                   |                             |                               |                             |  |
| Registered  |      |                                   |                             |                               |                             |  |
| 756,774,730 ordinary shares of Baht 0.50 each           |      |                                   |                             |                               |                             |  |
| (2023: 486,727,423 ordinary shares of Baht 0.50 each)   |      | <u>378,387,365</u>                | <u>243,363,712</u>          | <u>378,387,365</u>            | <u>243,363,712</u>          |  |
| Issued and fully paid up                                |      |                                   |                             |                               |                             |  |
| 605,344,299 ordinary shares of Baht 0.50 each           |      |                                   |                             |                               |                             |  |
| (2023: 372,520,524 ordinary shares of Baht 0.50 each)   |      | 302,672,150                       | 186,260,262                 | 302,672,150                   | 186,260,262                 |  |
| Ordinary share premium                                  |      | 1,479,697,946                     | 1,479,697,946               | 1,479,697,946                 | 1,479,697,946               |  |
| Surplus on share-based payment transactions             |      | 18,272,800                        | 18,272,800                  | 18,272,800                    | 18,272,800                  |  |
| Surplus from business combination under common control  |      | 3,703,228                         | 3,703,228                   | -                             | -                           |  |
| <b>Retained earnings</b>                                |      |                                   |                             |                               |                             |  |
| Appropriated - statutory reserve                        | 25   | 24,418,401                        | 23,152,901                  | 24,418,401                    | 23,152,901                  |  |
| Unappropriated  |      | <u>107,996,560</u>                | <u>202,100,531</u>          | <u>102,528,804</u>            | <u>208,277,584</u>          |  |
| Equity attributable to owners of the Company            |      | 1,936,761,085                     | 1,913,187,668               | 1,927,590,101                 | 1,915,661,493               |  |
| Non-controlling interests of the subsidiaries           |      | <u>217,402,818</u>                | <u>204,533,532</u>          | -                             | -                           |  |
| <b>Total shareholders' equity</b>                       |      | <b><u>2,154,163,903</u></b>       | <b><u>2,117,721,200</u></b> | <b><u>1,927,590,101</u></b>   | <b><u>1,915,661,493</u></b> |  |
| <b>Total liabilities and shareholders' equity</b>       |      | <b><u>3,020,561,628</u></b>       | <b><u>2,952,366,414</u></b> | <b><u>2,225,676,963</u></b>   | <b><u>2,239,247,102</u></b> |  |

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

Directors

Inter Pharma Public Company Limited and its subsidiaries

Statements of comprehensive income

For the year ended 31 December 2024

(Unit: Baht)

|  | Note | Consolidated financial statements |                      | Separate financial statements |                    |  |
|--|------|-----------------------------------|----------------------|-------------------------------|--------------------|--|
|  |      | 2024                              | 2023                 | 2024                          | 2023               |  |
| <b>Profit or loss:</b>   |      |                                   |                      |                               |                    |  |
| <b>Revenues</b>  |      |                                   |                      |                               |                    |  |
| Revenue  |      | 1,897,329,639                     | 1,781,234,157        | 597,669,251                   | 563,017,563        |  |
| Other income   |      | 14,618,294                        | 17,541,171           | 55,799,744                    | 56,896,749         |  |
| <b>Total revenues</b>  |      | <b>1,911,947,933</b>              | <b>1,798,775,328</b> | <b>653,468,995</b>            | <b>619,914,312</b> |  |
| <b>Expenses</b>  |      |                                   |                      |                               |                    |  |
| Cost of sales and services   |      | 1,187,312,396                     | 1,121,794,309        | 378,955,236                   | 322,143,895        |  |
| Selling and distribution expenses                                  |      | 442,805,924                       | 376,781,362          | 143,194,807                   | 125,676,831        |  |
| Administrative expenses  |      | 206,298,974                       | 190,795,042          | 87,772,123                    | 82,897,229         |  |
| <b>Total expenses</b>  |      | <b>1,836,417,294</b>              | <b>1,689,370,713</b> | <b>609,922,166</b>            | <b>530,717,955</b> |  |
| Operating profit   |      | 75,530,639                        | 109,404,615          | 43,546,829                    | 89,196,357         |  |
| Share of loss from investments in joint venture                    | 13.2 | (1,588,973)                       | (2,274,483)          | -                             | -                  |  |
| Finance cost   |      | (19,846,280)                      | (25,758,638)         | (10,609,675)                  | (15,137,982)       |  |
| <b>Profit before income tax expenses</b>                           |      | <b>54,095,386</b>                 | <b>81,371,494</b>    | <b>32,937,154</b>             | <b>74,058,375</b>  |  |
| Income tax expenses  | 28   | (16,418,096)                      | (22,469,807)         | (7,628,041)                   | (15,860,360)       |  |
| <b>Profit for the year</b>   |      | <b>37,677,290</b>                 | <b>58,901,687</b>    | <b>25,309,113</b>             | <b>58,198,015</b>  |  |
| <b>Other comprehensive income:</b>                                 |      |                                   |                      |                               |                    |  |
| <i>Other comprehensive income not to be reclassified</i>           |      |                                   |                      |                               |                    |  |
| <i>to profit or loss in subsequent periods</i>                     |      |                                   |                      |                               |                    |  |
| Actuarial gain (loss)  | 23   | (461,932)                         | 4,027,883            | (520,022)                     | 3,201,207          |  |
| Less: Income tax effect  | 28   | 92,386                            | (805,577)            | 104,004                       | (640,241)          |  |
| <i>Other comprehensive income not to be reclassified</i>           |      |                                   |                      |                               |                    |  |
| <i>to profit or loss in subsequent periods - net of income tax</i> |      |                                   |                      |                               |                    |  |
| Other comprehensive income for the year                            |      | (369,546)                         | 3,222,306            | (416,018)                     | 2,560,966          |  |
| <b>Total comprehensive income for the year</b>                     |      | <b>37,307,744</b>                 | <b>62,123,993</b>    | <b>24,893,095</b>             | <b>60,758,981</b>  |  |

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

**Inter Pharma Public Company Limited and its subsidiaries**

**Statements of comprehensive income (continued)**

**For the year ended 31 December 2024**

(Unit: Baht)

|  | <u>Note</u> | <u>Consolidated financial statements</u> |                    | <u>Separate financial statements</u> |                    |
|--|-------------|--|--------------------|--------------------------------------|--------------------|
|  |             | <u>2024</u>                              | <u>2023</u>        | <u>2024</u>                          | <u>2023</u>        |
| <b>Profit attributable to:</b>                       |             |  |                    |                                      |                    |
| Equity holders of the Company                        |             | 37,278,096                               | 50,788,295         | 25,309,113                           | 58,198,015         |
| Non-controlling interests of the subsidiaries        |             | 399,194                                  | 8,113,392          |                                      |                    |
|  |             | <u>37,677,290</u>                        | <u>58,901,687</u>  |                                      |                    |
| <b>Total comprehensive income attributable to:</b>   |             |  |                    |                                      |                    |
| Equity holders of the Company                        |             | 36,537,904                               | 54,045,089         | 24,893,095                           | 60,758,981         |
| Non-controlling interests of the subsidiaries        |             | 769,840                                  | 8,078,904          |                                      |                    |
|  |             | <u>37,307,744</u>                        | <u>62,123,993</u>  |                                      |                    |
| <b>Earnings per share</b>                            | <b>29</b>   |  |                    |                                      |                    |
| <b>Basic earnings per share (Baht)</b>               |             |  |                    |                                      |                    |
| Profit attributable to equity holders of the Company |             | 0.062                                    | 0.084              | 0.042                                | 0.096              |
| Weighted average number of ordinary shares (shares)  |             | <u>605,344,299</u>                       | <u>605,344,299</u> | <u>605,344,299</u>                   | <u>605,344,299</u> |

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