

COMANCHE INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT DECEMBER 31, 2023

(Unit : Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
		December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Assets					
Current assets					
Cash and cash equivalents	6	151,252,721	120,859,077	106,366,469	108,219,506
Trade and other current receivables	5.2, 7	69,105,809	8,264,505	4,036,180	9,038,844
Advance payment for share capital	10.1	-	115,000,000	-	115,000,000
Short-term loan	5	-	-	-	1,500,000
Inventories	8	23,728,417	11,575,426	262,258	180,080
Other current financial assets	9	53,000,000	103,853,034	53,000,000	103,853,034
Other current assets		2,472,799	3,524,724	1,900,561	3,442,123
Total current assets		299,559,746	363,076,766	165,565,468	341,233,587
Non-current assets					
Restricted deposits at financial institutions		-	22,750	-	22,750
Investments in subsidiaries	10	-	-	168,056,800	18,056,700
Property plant and equipment	11	80,901,792	15,662,770	171,658	79,286
Other intangible assets	12	11,470,169	5,677,746	3,914,929	4,615,611
Right of use assets	13	7,299,088	2,613,263	7,299,088	2,613,263
Deferred tax assets	15	4,642,803	2,701,083	2,268,753	2,606,805
Other non-current assets	14	12,038,134	462,043	3,238,786	291,932
Total non-current assets		116,351,986	27,139,655	184,950,014	28,286,347
Total assets		415,911,732	390,216,421	350,515,482	369,519,934

COMANCHE INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION (CONTINUED)

AS AT DECEMBER 31, 2023

(Unit : Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
		December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Current liabilities					
Trade and other current payables	16	57,709,419	40,040,271	12,242,638	30,760,473
Current portion of lease liabilities	17	2,936,471	605,968	2,936,471	605,968
Income tax payable		388,112	-	-	-
Other current liabilities		1,142,771	1,260,490	789,679	1,110,793
Total current liabilities		62,176,773	41,906,729	15,968,788	32,477,234
Non-current liabilities					
Lease liabilities	17	4,461,906	1,865,833	4,461,906	1,865,833
Deferred tax liabilities	15	83,128	73,031	83,128	42,421
Provision for employee benefits	18	96,786	-	96,786	-
Total non-current liabilities		4,641,820	1,938,864	4,641,820	1,908,254
Total liabilities		66,818,593	43,845,593	20,610,608	34,385,488
Shareholders' equity					
Share capital					
Authorized share capital					
214,400,000 ordinary shares of Baht 0.50 each	25	107,200,000	67,000,000	107,200,000	67,000,000
(2022 : 134,000,000 ordinary shares of Baht 0.50 each)					
Authorized issued and paid-up share capital					
134,000,000 ordinary shares of Baht 0.50 each		67,000,000	67,000,000	67,000,000	67,000,000
Premium on ordinary shares capital		323,397,514	323,397,514	323,397,514	323,397,514
Retained earnings					
Appropriated					
Statutory reserve		6,467,955	6,467,955	6,467,955	6,467,955
Unappropriated		(56,019,306)	(57,995,578)	(66,960,595)	(61,731,023)
Other components of shareholders' equity		1,096,902	1,974,363	-	-
Total equity attributable to owners of the company		341,943,065	340,844,254	329,904,874	335,134,446
Non-controlling interests of the subsidiaries		7,150,074	5,526,574	-	-
Total shareholders' equity		349,093,139	346,370,828	329,904,874	335,134,446
Total liabilities and shareholders' equity		415,911,732	390,216,421	350,515,482	369,519,934