

**COMANCHE INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**

**STATEMENT OF FINANCIAL POSITION**

**AS AT DECEMBER 31, 2022**

		<u>Assets</u>				
				Unit : Baht		
		Consolidated financial statements		Separate financial statements		
Notes		2022	2021	2022	2021	
<b>Current assets</b>						
	Cash and cash equivalents	5	120,859,077	311,254,934	108,219,506	278,577,545
	Trade and other current receivables	4 and 6	8,264,505	12,790,323	9,038,844	5,343,715
	Short-term loans to related party	4	-	-	1,500,000	1,500,000
	Inventories	7	11,575,426	6,038,102	180,080	760,769
	Other current financial assets	8	103,853,034	12,138,813	103,853,034	-
	Other current assets		3,524,724	2,731,965	3,442,123	561,321
	Total current assets		<u>248,076,766</u>	<u>344,954,137</u>	<u>226,233,587</u>	<u>286,743,350</u>
<b>Non-current assets</b>						
	Bank deposits using for guarantee		22,750	200,000	22,750	-
	Other non-current financial assets	8	-	2,499,824	-	-
	Investment in subsidiaries	9	-	-	18,056,700	162,219,400
	Advance payment for share capital	10	115,000,000	-	115,000,000	
	Equipment	11	15,662,770	59,317,828	79,286	160,893
	Righ-of-use assets	12	2,613,263	14,856,316	2,613,263	6,242,635
	Goodwill		-	46,362,304	-	-
	Other intangible assets		5,677,746	15,149,441	4,615,611	7,821,042
	Deferred tax assets	13	2,628,052	4,562,561	2,564,384	636,727
	Other non-current assets		462,043	1,214,117	291,932	451,650
	Total non-current assets		<u>142,066,624</u>	<u>144,162,391</u>	<u>143,243,926</u>	<u>177,532,347</u>
	<b>Total assets</b>		<u><u>390,143,390</u></u>	<u><u>489,116,528</u></u>	<u><u>369,477,513</u></u>	<u><u>464,275,697</u></u>

Notes to the financial statements form an integral part of these statements.

COMANCHE INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT DECEMBER 31, 2022

**Liabilities and shareholders' equity**

		Consolidated financial statements		Separate financial statements	
	Notes	2022	2021	2022	2021
Unit : Baht					
<b>Current liabilities</b>					
Trade and other current payables	14	40,040,271	32,844,294	30,760,473	33,339,460
Current portion of lease liabilities	15	605,968	1,536,599	605,968	556,703
Income tax payable		450	822,389	-	-
Other current liabilities		1,260,040	2,747,792	1,110,793	1,139,613
Total current liabilities		41,906,729	37,951,074	32,477,234	35,035,776
<b>Non-current liabilities</b>					
Lease liabilities	15	1,865,833	13,729,512	1,865,833	5,893,417
Provisions for employee benefit	16	-	17,235,650	-	3,505,110
Provision of other non-current liabilities		-	575,902	-	320,897
Total non-current liabilities		1,865,833	31,541,064	1,865,833	9,719,424
<b>Total liabilities</b>		43,772,562	69,492,138	34,343,067	44,755,200
<b>Shareholders' equity</b>					
Share capital					
Authorized share capital					
134,000,000 ordinary shares of 0.50 Baht each		67,000,000	67,000,000	67,000,000	67,000,000
Issued and paid share capital					
134,000,000 ordinary shares of 0.50 Baht each		67,000,000	67,000,000	67,000,000	67,000,000
Premium on ordinary shares	19	323,397,514	323,397,514	323,397,514	323,397,514
Difference from change in the shareholding proportion in subsidiary					
	9	1,974,363	303,565	-	-
Retained earnings					
Appropriated					
Legal reserve		6,467,955	6,467,955	6,467,955	6,467,955
Unappropriated		(57,995,578)	12,349	(61,731,023)	22,655,028
Total equity attributable to owners of the parent		340,844,254	397,181,383	335,134,446	419,520,497
Non-controlling interests of the subsidiaries					
		5,526,574	22,443,007	-	-
Total shareholders' equity		346,370,828	419,624,390	335,134,446	419,520,497
<b>Total liabilities and shareholders' equity</b>		390,143,390	489,116,528	369,477,513	464,275,697

Notes to the financial statements form an integral part of these statements.