

**Saha Pathanapibul Public Company Limited and its subsidiaries**

**Statements of financial position**

**As at 31 December 2023**

(Unit : Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2023	2022	2023	2022
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	3,103,176,343	1,833,881,518	2,850,681,459	1,598,390,179
Trade and other receivables	6, 8	5,900,254,583	4,934,979,001	5,842,601,389	4,849,600,166
Trade notes receivable	9	396,835,764	371,388,845	396,835,764	371,356,959
Current contract assets		986,528	741,617	-	-
Sales promotion receivable	6	1,583,170,894	1,840,515,872	1,583,170,894	1,840,515,872
Short-term loans	6, 10	-	751,000,000	-	745,000,000
Current portion of long-term loans	13	503,550,000	-	503,550,000	-
Inventories	11	914,433,387	1,083,831,600	788,386,283	968,575,369
Other current financial assets	12	1,708,699,882	1,734,010,323	958,667,043	1,092,768,705
Other current assets		20,957,108	6,966,876	20,956,027	6,965,939
Assets held for sale		148,880	148,880	-	-
<b>Total current assets</b>		<b>14,132,213,369</b>	<b>12,557,464,532</b>	<b>12,944,848,859</b>	<b>11,473,173,189</b>
<b>Non-current assets</b>					
Restricted bank deposit		1,575,784	1,784,944	-	-
Non-current contract assets		4,704,202	4,634,086	-	-
Long-term loans - net current portion	13	179,095,968	681,050,000	177,500,000	681,050,000
Other non-current financial assets	14	15,155,821,789	14,930,693,025	15,082,787,120	14,917,640,425
Investments in associates	15	1,609,811,609	1,171,428,933	1,399,572,961	865,939,223
Investments in subsidiaries	16	-	-	1,788,444,570	1,679,500,847
Investment properties	17	4,262,344,258	3,541,593,620	3,318,860,907	2,588,891,521
Property, plant and equipment	18	2,286,347,268	2,271,181,492	1,673,258,720	1,668,193,753
Right-of-use assets	23.1	-	-	38,435,307	54,637,480
Goodwill		19,223,354	19,223,354	-	-
Intangible assets	19	21,480,431	15,987,609	13,790,921	11,231,644
Deferred tax assets	29	23,750,411	25,090,965	-	-
Other non-current assets	20	139,074,924	91,944,397	133,347,512	85,399,413
<b>Total non-current assets</b>		<b>23,703,229,998</b>	<b>22,754,612,425</b>	<b>23,625,998,018</b>	<b>22,552,484,306</b>
<b>Total assets</b>		<b>37,835,443,367</b>	<b>35,312,076,957</b>	<b>36,570,846,877</b>	<b>34,025,657,495</b>

Notes to financial statements are parts of these financial statements.

Saha Pathanapibul Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 December 2023

(Unit : Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2023	2022	2023	2022
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Short-term loans	21	27,169,000	25,819,000	27,169,000	25,819,000
Trade and other payables	6, 22	6,290,887,463	5,454,106,688	6,303,607,089	5,451,634,426
Accrued sales promotion expenses		2,563,109,632	2,915,061,002	2,563,109,632	2,915,061,002
Current portion of lease liabilities	6, 23.2	-	-	15,052,421	17,384,232
Income tax payable		223,393,896	112,678,116	214,905,648	103,108,742
<b>Total current liabilities</b>		<b>9,104,559,991</b>	<b>8,507,664,806</b>	<b>9,123,843,790</b>	<b>8,513,007,402</b>
<b>Non-current liabilities</b>					
Lease liabilities - net of current portion	6, 23.2	-	-	31,813,319	43,515,739
Provision for long-term employee benefits	24	335,423,705	336,115,971	291,963,625	292,977,457
Deferred tax liabilities	29	1,688,911,246	1,639,746,472	1,614,229,674	1,541,847,287
Other non-current liabilities		78,118,450	83,426,064	52,377,335	58,278,223
<b>Total non-current liabilities</b>		<b>2,102,453,401</b>	<b>2,059,288,507</b>	<b>1,990,383,953</b>	<b>1,936,618,706</b>
<b>Total liabilities</b>		<b>11,207,013,392</b>	<b>10,566,953,313</b>	<b>11,114,227,743</b>	<b>10,449,626,108</b>

Notes to financial statements are parts of these financial statements.

**Saha Pathanapibul Public Company Limited and its subsidiaries**

**Statements of financial position (continued)**

**As at 31 December 2023**

(Unit : Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2023	2022	2023	2022
<b>Liabilities and shareholders' equity (continued)</b>					
<b>Shareholders' equity</b>					
Share capital					
Registered					
330,000,000 ordinary shares of Baht 1 each		<u>330,000,000</u>	<u>330,000,000</u>	<u>330,000,000</u>	<u>330,000,000</u>
Issued and fully paid-up					
330,000,000 ordinary shares of Baht 1 each		330,000,000	330,000,000	330,000,000	330,000,000
Share premium		1,738,053,738	1,743,441,255	1,738,053,738	1,743,441,255
Unrealised gain on changes in investment proportion		27,810,455	27,810,455	-	-
Retained earnings					
Appropriated					
Statutory reserve	25	60,000,000	60,000,000	60,000,000	60,000,000
Treasury stock reserve	26	113,720,490	232,746,908	113,720,490	232,746,908
Unappropriated		16,978,318,988	15,335,656,706	16,146,717,282	14,473,468,139
Treasury stock	26	(113,720,490)	(232,746,908)	(113,720,490)	(232,746,908)
Other components of shareholders' equity		<u>7,135,425,002</u>	<u>6,933,017,505</u>	<u>7,181,848,114</u>	<u>6,969,121,993</u>
Equity attributable to owners of the Company		26,269,608,183	24,429,925,921	25,456,619,134	23,576,031,387
Non-controlling interests of the subsidiaries		<u>358,821,792</u>	<u>315,197,723</u>	-	-
<b>Total shareholders' equity</b>		<u>26,628,429,975</u>	<u>24,745,123,644</u>	<u>25,456,619,134</u>	<u>23,576,031,387</u>
<b>Total liabilities and shareholders' equity</b>		<u>37,835,443,367</u>	<u>35,312,076,957</u>	<u>36,570,846,877</u>	<u>34,025,657,495</u>

Notes to financial statements are parts of these financial statements.

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Directors  
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