

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED

AND SEPARATE FINANCIAL STATEMENTS

MARCH 31, 2022

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of Directors of  
Far East Fame Line DDB Public Company Limited

I have reviewed the consolidated statements of financial position of Far East Fame Line DDB Public Company Limited and its subsidiaries as at March 31, 2022, the related consolidated statements of income, comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, as well as the condensed notes to the financial statements, and have also reviewed the separate financial statements of Far East Fame Line DDB Public Company Limited for the same period. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No.34: Interim Financial Reporting. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410: Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No.34: Interim Financial Reporting.

(Miss Kornkaew Dabkaew)

Certified Public Accountant Registration No. 8463

Dr. Virach & Associates Office Co., Ltd.

Bangkok: May 11, 2022

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

	THOUSAND BAHT				
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS		
	As at	As at	As at	As at	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021	
	Unaudited	Audited	Unaudited	Audited	
Notes	Reviewed	Reviewed	Reviewed	Audited	
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	5	66,432	96,387	47,857	73,362
Trade accounts receivable	6	96,104	151,689	83,827	138,885
Other current receivables		4,125	1,485	3,230	1,236
Advertising-in-progress		2,739	804	1,859	361
Current tax assets		2,782	944	2,421	-
<b>Other current financial assets</b>					
Fixed deposit at bank		11,256	11,243	131	131
Investments in Open-end Fund	7	21,309	2,302	20,004	-
Investments in GSB Lottery	8.3	1,000	1,000	-	-
<b>Total other current financial assets</b>		<b>33,565</b>	<b>14,545</b>	<b>20,135</b>	<b>131</b>
<b>Other current assets</b>		<b>4,669</b>	<b>6,427</b>	<b>3,731</b>	<b>4,947</b>
<b>Total Current Assets</b>		<b>210,416</b>	<b>272,281</b>	<b>163,060</b>	<b>218,922</b>
<b>Non-Current Assets</b>					
Fixed deposit with obligations		13,000	13,000	10,000	10,000
<b>Other non-current financial assets</b>					
Marketable securities	8.1	328,541	318,492	325,761	315,942
Private Fund	8.2	513,841	519,163	503,762	508,866
Non-marketable securities	8.3	184,442	184,442	184,442	184,442
<b>Total other non-current financial assets</b>		<b>1,026,824</b>	<b>1,022,097</b>	<b>1,013,965</b>	<b>1,009,250</b>
Investments in associate	9	183,963	180,629	6,001	6,001
Investments in subsidiaries	10	-	-	1,400	1,400
Property, plant and equipment		201,006	203,287	199,276	201,537
Right-of-use assets	11	2,541	2,961	2,541	2,961
Refundable withholding tax		2,012	1,068	-	-
<b>Other non-current assets</b>		<b>341</b>	<b>341</b>	<b>336</b>	<b>336</b>
<b>Total Non-Current Assets</b>		<b>1,429,687</b>	<b>1,423,383</b>	<b>1,233,519</b>	<b>1,231,485</b>
<b>TOTAL ASSETS</b>		<b>1,640,103</b>	<b>1,695,664</b>	<b>1,396,579</b>	<b>1,450,407</b>

**FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES**  
**STATEMENTS OF FINANCIAL POSITION**

		<b>THOUSAND BAHT</b>			
		<b>CONSOLIDATED</b>		<b>THE SEPARATE FINANCIAL STATEMENTS</b>	
		<i>As at</i>	<i>As at</i>	<i>As at</i>	<i>As at</i>
		<i>March 31, 2022</i>	<i>December 31, 2021</i>	<i>March 31, 2022</i>	<i>December 31, 2021</i>
		<i>Unaudited</i>	<i>Unaudited</i>		<i>Audited</i>
<i>Notes</i>		<i>Reviewed</i>	<i>Audited</i>	<i>Reviewed</i>	<i>Audited</i>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>					
<b>Current Liabilities</b>					
	<i>Trade accounts payable</i>	96,223	123,817	77,570	105,684
	<b>Other current payables</b>				
	<i>Accrued expenses</i>	2,390	3,321	2,096	2,783
	<i>Accrued directors' remuneration and bonus</i>	3,748	26,919	3,748	22,000
	<i>Other payables</i>	4,167	3,734	3,802	3,191
	<b>Total other current payables</b>	10,305	33,974	9,646	27,974
	<i>Current portion of lease liabilities</i>	1,722	1,784	1,722	1,784
	<i>Accrued corporate income taxes</i>	249	249	249	249
	<i>Other current liabilities</i>	5,702	9,982	4,938	8,781
	<b>Total Current Liabilities</b>	114,201	169,806	94,125	144,472
	<b>Non-Current Liabilities</b>				
	<i>Lease liabilities-net of current portion</i>	942	1,295	942	1,295
	<i>Provision for long-term employee benefits</i>	45,166	38,071	38,384	34,265
	<i>Deferred tax liabilities</i>	53,411	55,645	54,989	56,536
	<i>Other non-current liabilities</i>	678	698	777	797
	<b>Total Non-Current Liabilities</b>	100,197	95,709	95,092	92,893
	<b>TOTAL LIABILITIES</b>	214,398	265,515	189,217	237,365

STATEMENTS OF FINANCIAL POSITION

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	As at	As at	As at	As at
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
	Unaudited Reviewed	Audited	Unaudited Reviewed	Audited
<b>LIABILITIES AND SHAREHOLDERS' EQUITY (CONTINUED)</b>				
<b>Shareholders' Equity</b>				
<b>Share capital</b>				
<b>Authorized share capital</b>				
7,870,000 common stocks of Baht 10 par value	78,700	78,700	78,700	78,700
<b>Issued and paid-up share capital</b>				
7,870,000 common stocks at Baht 10 each	78,700	78,700	78,700	78,700
Premium on common stocks	127,930	127,930	127,930	127,930
Capital reserve for share-based payment transactions	34,621	34,621	34,621	34,621
Surplus from change in shareholding in subsidiaries and associate	199	199	-	-
<b>Retained earnings</b>				
<b>Appropriated</b>				
Legal reserve	8,500	8,500	8,500	8,500
Unappropriated	881,329	887,797	685,147	694,698
Other components of the shareholders' equity	271,453	268,493	272,464	268,593
<b>Total Shareholders' Equity of Parent Company</b>	<b>1,402,732</b>	<b>1,406,240</b>	<b>1,207,362</b>	<b>1,213,042</b>
Non-controlling interests	22,973	23,909	-	-
<b>Total Shareholders' Equity</b>	<b>1,425,705</b>	<b>1,430,149</b>	<b>1,207,362</b>	<b>1,213,042</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>1,640,103</b>	<b>1,695,664</b>	<b>1,396,579</b>	<b>1,450,407</b>

## FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

## STATEMENTS OF INCOME

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

	Notes	THOUSAND BAHT (Except loss per share presented in Baht)			
		CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
		2022	2021 (Restated)	2022	2021 (Restated)
Revenue from rendering of services and commissions		86,717	75,104	67,480	63,872
Cost of services and commissions		(66,341)	(59,317)	(50,142)	(50,549)
Gross profit		20,376	15,787	17,338	13,323
Dividend income and return on investments in					
Private Fund	8.1 and 8.2	300	13,342	-	13,342
Other incomes		1,769	1,322	1,840	1,493
Profit before expenses		22,445	30,451	19,178	28,158
Services and administrative expenses		(29,148)	(28,533)	(26,062)	(25,052)
Unrealized loss on fair value measuring of					
marketable securities		(5,318)	(4,037)	(5,100)	(4,512)
Loss from operating activities		(12,021)	(2,119)	(11,984)	(1,406)
Finance cost		(83)	(124)	(83)	(124)
Share of profit (loss) from investments in associate	9	3,320	(245)	-	-
Loss before income tax		(8,784)	(2,488)	(12,067)	(1,530)
Income tax revenues	15	2,549	480	2,515	341
Loss for the periods		(6,235)	(2,008)	(9,552)	(1,189)
Profit (loss) attributable to					
Equity holders of the parent		(6,468)	(1,697)	(9,552)	(1,189)
Non-controlling interests		233	(311)	-	-
		(6,235)	(2,008)	(9,552)	(1,189)
Loss per share to equity holders of the parent					
Basic loss per share (Baht)		(0.82)	(0.22)	(1.21)	(0.15)
Issued and paid-up common stocks		7,870,000	7,870,000	7,870,000	7,870,000

## FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

## STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2022	2021 (Restated)	2022	2021 (Restated)
<i>Loss for the periods</i>	(6,235)	(2,008)	(9,552)	(1,189)
<i>Other comprehensive income (loss) :</i>				
<i>Item that may be reclassified subsequently to profit or loss :</i>				
<i>Translation of financial statement differences of associate</i>	14	(11)	-	-
<i>Items that not reclassified subsequently to profit or loss :</i>				
<i>Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities</i>	10,049	(10,856)	9,819	(10,856)
<i>Components of income tax</i>	(2,010)	2,171	(1,964)	2,171
<i>Gain (loss) from the fair value measuring of other non-current financial assets-marketable securities-net of tax</i>	8,039	(8,685)	7,855	(8,685)
<i>Actuarial loss from employee benefit plan</i>	(7,827)	-	(4,980)	-
<i>Components of income tax</i>	1,565	-	996	-
<i>Actuarial loss from employee benefit plan-net of tax</i>	(6,262)	-	(3,984)	-
<i>Actuarial loss from employee benefit plan of associate-net of tax</i>	-	(461)	-	-
<i>Total other comprehensive income (loss) for the periods</i>	1,791	(9,157)	3,871	(8,685)
<i>Total comprehensive loss for the periods</i>	(4,444)	(11,165)	(5,681)	(9,874)
<i>Total comprehensive loss attributable to</i>				
<i>Equity holders of the parent</i>	(3,508)	(10,854)	(5,681)	(9,874)
<i>Non-controlling interests</i>	(936)	(311)	-	-
	(4,444)	(11,165)	(5,681)	(9,874)

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES  
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY  
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022  
CONSOLIDATED

THOUSAND BAHT

Note	Shareholders' equity of the parent												Non-controlling interests	Total shareholders' equity
	Issued and paid-up share capital	Premium on common stocks	Capital reserve for share-based payment transactions	Surplus from changes in shareholding in subsidiaries and associates	Retained earnings			Other components of the shareholders' equity			Total other components of the shareholders' equity	Total equity holders of the parent		
					Appropriated- reserve	Legal reserve	Unappropriated	Translation of financial statements differences	Other non-current financial assets	Actuarial loss from employee benefit plan				
<b>Year 2021</b>														
		78,700	127,930	34,621	199	8,500	880,743	(192)	265,936	-	265,744	1,396,437	23,446	1,419,883
	3						7,888		(7,888)		(7,888)	-		-
		78,700	127,930	34,621	199	8,500	888,631	(192)	258,048	-	257,856	1,396,437	23,446	1,419,883
							(1,697)	(11)	(8,685)	-	(8,696)	(10,293)	(311)	(10,704)
							(461)					(461)		(461)
		78,700	127,930	34,621	199	8,500	886,473	(203)	249,363	-	249,160	1,385,583	23,135	1,408,718
<b>Year 2022</b>														
		78,700	127,930	34,621	199	8,500	887,797	(201)	268,694	-	268,493	1,406,240	23,909	1,430,149
							(6,468)	14	7,929	(4,983)	2,960	(3,508)	(936)	(4,444)
		78,700	127,930	34,621	199	8,500	881,329	(187)	276,623	(4,983)	271,453	1,402,732	22,973	1,425,705



FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES  
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY  
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022  
THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

Note	Issued and paid-up share capital	Premium on common stocks	Capital reserve for share-based payment transactions	Retained earnings		Other components of the shareholders' equity			Total shareholders' equity
				Appropriated Legal reserve	Unappropriated	Other comprehensive income (loss)		Total other components of the shareholders' equity	
						Other non-current financial assets	Actuarial loss from employee benefit		
<b><u>Year 2021</u></b>									
	78,700	127,930	34,621	8,500	695,107	265,869	-	265,869	1,210,727
3					7,820	(7,820)		(7,820)	-
	78,700	127,930	34,621	8,500	702,927	258,049	-	258,049	1,210,727
					(1,189)	(8,685)		(8,685)	(9,874)
	78,700	127,930	34,621	8,500	701,738	249,364	-	249,364	1,200,853
<b><u>Year 2022</u></b>									
	78,700	127,930	34,621	8,500	694,699	268,593	-	268,593	1,213,043
					(9,552)	7,855	(3,984)	3,871	(5,681)
	78,700	127,930	34,621	8,500	685,147	276,448	(3,984)	272,464	1,207,362

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (1/2)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL	
	STATEMENTS		STATEMENTS	
	2022	2021	2022	2021
	(Restated)		(Restated)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<i>Loss for the periods</i>	(6,235)	(2,008)	(9,552)	(1,189)
<i>Adjustment to reconcile loss for the periods to cash provided from (used in) operation :</i>				
<i>Income tax revenues</i>	(2,549)	(480)	(2,515)	(341)
<i>Depreciation of plant and equipment</i>	2,692	3,152	2,545	3,030
<i>Depreciation of right-of-use assets</i>	420	557	420	557
<i>Gain on disposal equipment</i>	-	(79)	-	(79)
<i>Loss on unused equipment</i>	18	-	-	-
<i>Dividend income from investments</i>	-	(342)	-	(342)
<i>Return on investments in Private Fund</i>	(300)	(13,000)	-	(13,000)
<i>Interest income</i>	(53)	(137)	(25)	(111)
<i>Finance cost</i>	83	124	83	124
<i>Unrealized gain from the fair value measuring of other current financial assets</i>	(4)	(31)	(4)	(31)
<i>Unrealized loss from the fair value measuring of other non-current financial assets</i>	5,322	4,068	5,104	4,543
<i>Long-term employee benefits expenses</i>	753	788	624	676
<i>Share of (profit) loss from investments in associate</i>	(3,320)	245	-	-
<i>Loss from operation before changes in operating assets and liabilities items</i>	(3,173)	(7,143)	(3,320)	(6,163)
<b>(INCREASE) DECREASE IN OPERATING ASSETS ITEMS</b>				
<i>Other current financial assets - investments in Open-end Fund</i>	(19,003)	(19,996)	(20,000)	(19,996)
<i>Trade accounts receivable</i>	55,585	138,906	55,058	132,041
<i>Other current receivables</i>	(2,640)	(3,181)	(1,990)	(2,965)
<i>Advertising-in-progress</i>	(1,935)	(1,913)	(1,498)	(80)
<i>Other current assets</i>	1,758	8,538	1,216	7,410
<b>DECREASE IN OPERATING LIABILITIES ITEMS</b>				
<i>Trade accounts payable</i>	(27,594)	(86,950)	(28,114)	(82,699)
<i>Other current payables</i>	(23,709)	(24,583)	(18,328)	(18,543)
<i>Other current liabilities</i>	(4,280)	(9,149)	(3,843)	(8,256)
<i>Provision for long-term employee benefits</i>	(1,485)	-	(1,485)	-
<i>Other non-current liabilities</i>	(20)	-	(20)	-
<i>Cash provided from (used in) operation</i>	(26,496)	(5,471)	(22,324)	749

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (2/2)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

THOUSAND BAHT

	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2022	2021	2022	2021
		(Restated)		(Restated)
<i>Cash provided from (used in) operation</i>	(26,496)	(5,471)	(22,324)	749
<i>Interest expenses paid</i>	(83)	(124)	(83)	(124)
<i>Income tax expenses paid</i>	(2,912)	(3,598)	(2,421)	(3,065)
<i>Proceeds from income tax refund</i>	-	802	-	-
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(29,491)</b>	<b>(8,391)</b>	<b>(24,828)</b>	<b>(2,440)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<i>Increase in other current financial assets - fixed deposit at bank</i>	(13)	(3,111)	-	(91)
<i>Interest income</i>	53	199	22	163
<i>Purchase of investments in other non-current financial assets</i>				
<i>- Non-marketable securities</i>	-	(211)	-	(211)
<i>Purchase of plant and equipment</i>	(389)	(1,609)	(284)	(1,605)
<i>Proceeds from disposal of equipment</i>	-	79	-	79
<i>Dividend income from investments</i>	-	342	-	342
<i>Proceeds from return on other non-current financial assets</i>				
<i>- Private Fund</i>	300	13,000	-	13,000
<b>NET CASH PROVIDED FROM (USED IN) INVESTING ACTIVITIES</b>	<b>(49)</b>	<b>8,689</b>	<b>(262)</b>	<b>11,677</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<i>Repayment of lease liabilities</i>	(415)	(511)	(415)	(511)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(415)</b>	<b>(511)</b>	<b>(415)</b>	<b>(511)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(29,955)</b>	<b>(213)</b>	<b>(25,505)</b>	<b>8,726</b>
<b>CASH AND CASH EQUIVALENTS AS AT JANUARY 1,</b>	<b>96,387</b>	<b>116,819</b>	<b>73,362</b>	<b>83,882</b>
<b>CASH AND CASH EQUIVALENTS AS AT MARCH 31,</b>	<b>66,432</b>	<b>116,606</b>	<b>47,857</b>	<b>92,608</b>

ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS :

NON-CASH FLOWS ITEMS COMPRISE :

<i>Transferred withholding tax over one year to non-current assets</i>	944	971	-	-
<i>Gain (loss) from the fair value measuring of other non-current financial assets-Marketable securities</i>	10,049	(10,856)	9,819	(10,856)
<i>Increase (decrease) investments in associate due to translation of financial statements differences on exchange rate</i>	14	(11)	-	-
<i>Decrease investments in associate from adjustment of actuarial estimates from employee benefit plan of associate</i>	-	(461)	-	-
<i>Increase in equipment from asset payable</i>	40	-	-	-
<i>Increase in right-of-use assets from lease liabilities</i>	-	1,054	-	1,054
<i>Actuarial loss from employee benefit plan</i>	(7,827)	-	(4,980)	-

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

NOTES TO THE INTERIM FINANCIAL STATEMENTS

MARCH 31, 2022

1. GENERAL INFORMATION

1.1 Legal status	A juristic person established under Thai law and listed on the Stock Exchange of Thailand.
1.2 Company location	465/1-467 Sri Ayudhya Road, Kwaeng Thungphayathai, Khet Ratchathewi, Bangkok, Thailand.
1.3 Type of business	(1) Advertising agent or broker, and in production and advertising related services.  (2) Investing in its associate and subsidiaries which carry on business according to Notes 9 and 10 to the interim financial statements, respectively.

2. BASIS FOR PREPARATION OF INTERIM FINANCIAL STATEMENTS

- 2.1 The interim consolidated and the separate financial statements are prepared in accordance with the Accounting Standards and Financial Reporting Standards issued by the Federation of Accounting Professions under the Accounting Profession Act, B.E. 2547 (2004), and the Accounting Act, B.E. 2543 (2000) which prepared on a condensed basis in accordance with Thai Accounting Standards No.34 Interim Financial Reporting issued by the Federation of Accounting Professions and the Notification of the Office of the Securities and Exchange Commission and the Notification of the Department of Business Development regarding “The Brief Particulars in the Financial Statements (No.3) B.E. 2562 (2019)”, except the financial statements of MEDIA INTELLIGENCE (MYANMAR) LIMITED, a subsidiary of Media Intelligence Co., Ltd., an associate of the Company are prepared in accordance with the Accounting Standards of REPUBLIC OF THE UNION OF MYANMAR. In preparation of interim consolidated financial statements, they are adjusted to be under the same accounting policy as parent company. These interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2021.
- 2.2 These interim financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.
- 2.3 These interim consolidated financial statements included the interim financial statements of Far East Fame Line DDB Public Company Limited and its subsidiaries and its equity in associate as follows:

## SUBSIDIARIES

COMPANIES	% HOLDING		ESTABLISHED IN
	March 31, 2022	December 31, 2021	
SPRINGBOARD PLUS COMPANY LIMITED	99.99	99.99	THAILAND
INTEGRATED COMMUNICATION COMPANY LIMITED	40.00	40.00	THAILAND

The Company has included the financial statements of INTEGRATED COMMUNICATION COMPANY LIMITED to prepare the consolidated financial statements because of the Company has power and control over such company.

## ASSOCIATE

COMPANIES	% HOLDING		ESTABLISHED IN
	March 31, 2022	December 31, 2021	
<u>ASSOCIATE DIRECTLY HELD BY THE COMPANY</u>			
MEDIA INTELLIGENCE COMPANY LIMITED	30.00	30.00	THAILAND
<u>SUBSIDIARIES HELD BY MEDIA INTELLIGENCE COMPANY LIMITED</u>			
MEDIA INSIGHT COMPANY LIMITED	99.99	99.99	THAILAND
MIM (THAILAND) COMPANY LIMITED	60.00	60.00	THAILAND
I-DAC (BANGKOK) COMPANY LIMITED	60.00	60.00	THAILAND
MEDIA INTELLIGENCE (MYANMAR) LIMITED	60.00	60.00	REPUBLIC OF THE UNION MYANMAR

2.4 Inter-company balances and significant transactions of the Company and its subsidiaries have been eliminated from the interim consolidated financial statements.

2.5 Accounting standards that became effective in the current accounting period

Group companies have adopted the revised financial reporting standards which are effective for fiscal years beginning on or after January 1, 2022. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the financial statements of the Company and the Group companies.

### 3. CORRECTION OF ERRORS

In 2021, the Group has encountered errors with respect to the classification and subsequent measurement of financial assets according to Thai Financial Reporting Standards No.9 as a result, the Group presented unrealized gain (loss) from the fair value measuring of financial assets and cumulative gain previously underrepresented in other comprehensive income arising from reclassification of financial assets for the year ended December 31, 2020.

The Group has adjusted the prior period financial statements presented as comparative information. The effect of error correction on the comparative information can be summarized as follows:

#### The impacts on the statements of financial position

STATEMENTS OF FINANCIAL POSITION	THOUSAND BAHT		
	CONSOLIDATED		
	January 1, 2021 As previously reported	Correct errors	January 1, 2021 (Restated)
<u>Shareholders' Equity</u>			
Retained earnings - unappropriated	880,743	7,888	888,631
Other components of the shareholders' equity	265,744	(7,888)	257,856

STATEMENTS OF FINANCIAL POSITION	THOUSAND BAHT		
	THE SEPARATE FINANCIAL STATEMENTS		
	January 1, 2021 As previously reported	Correct errors	January 1, 2021 (Restated)
<u>Shareholders' Equity</u>			
Retained earnings - unappropriated	695,107	7,820	702,927
Other components of the shareholders' equity	265,869	(7,820)	258,049

The impacts on the statements of income and the statements of comprehensive income

THOUSAND BAHT

CONSOLIDATED

	For the three-month period ended March 31, 2021		
	March 31, 2021 As previously reported	Correct errors	March 31, 2021 (Restated)
<u>STATEMENTS OF INCOME</u>			
Unrealized loss on fair value measuring of			
other non-current financial assets	-	(4,068)	(4,068)
Income tax (expenses) revenues	(334)	814	480
Profit (loss) for the period	1,246	(3,254)	(2,008)
Basic earnings (loss) per share (Baht)	0.23	(0.45)	(0.22)

STATEMENTS OF COMPREHESIVE INCOME

Items that not reclassified subsequently to profit or loss :

Loss from the fair value measuring of			
other non-current financial assets	(14,924)	4,068	(10,856)
Components of income tax	2,985	(814)	2,171

THOUSAND BAHT

THE SEPARATE FINANCIAL STATEMENTS

	For the three-month period ended March 31, 2021		
	March 31, 2021 As previously reported	Correct errors	March 31, 2021 (Restated)
<u>STATEMENTS OF INCOME</u>			
Unrealized loss on fair value measuring of			
other non-current financial assets	-	(4,543)	(4,543)
Income tax (expenses) revenues	(568)	909	341
Profit (loss) for the period	2,445	(3,634)	(1,189)
Basic earnings (loss) per share (Baht)	0.31	(0.46)	(0.15)

STATEMENTS OF COMPREHESIVE INCOME

Items that not reclassified subsequently to profit or loss :

Loss from the fair value measuring of			
other non-current financial assets	(15,399)	4,543	(10,856)
Components of income tax	3,080	(909)	2,171

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and methods of computation used in these interim financial statements are consistent with those applied in the financial statements for the year ended December 31, 2021.

#### 5. CASH AND CASH EQUIVALENTS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
Cash	92	33	83	25
Cash at bank	32,323	62,361	27,011	52,596
Short term fixed deposit	34,017	33,993	20,763	20,741
Cash and cash equivalents	66,432	96,387	47,857	73,362

#### 6. TRADE ACCOUNTS RECEIVABLE

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
<u>Trade accounts receivable of related parties</u>				
Trade accounts receivable				
Current	49,631	93,013	44,123	92,594
Overdue within 3 months	8,868	12,994	8,708	12,185
Total	58,499	106,007	52,831	104,779
<u>Trade accounts receivable of other companies</u>				
Trade accounts receivable				
Current	33,438	37,688	27,258	28,336
Overdue within 3 months	4,167	7,994	3,738	5,770
Total	37,605	45,682	30,996	34,106
Total trade accounts receivable	96,104	151,689	83,827	138,885



7. CURRENT FINANCIAL ASSETS

INVESTMENTS IN OPEN-END FUND

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
Investments in Open-end Fund-Debt securities	2,302	80,059	-	80,059
<u>Add</u> Purchased during the periods	20,000	42,300	20,000	40,000
<u>Less</u> Sold during the periods	(999)	(120,059)	-	(120,059)
<u>Add</u> Allowance for investment adjustment	6	2	4	-
Investments in Open-end Fund-Fair value	21,309	2,302	20,004	-

Investments in Open-end Fund are measured at fair value through profit or loss. Gain on investments in Open-end Fund incurred during the period were duly presented in the statements of income as follows:

THOUSAND BAHT

PARTICULARS FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2022	2021	2022	2021
Unrealized gain on investments in Open-end Fund	4	31	4	31
Realized gain on disposal of investments in Open-end Fund	2	1	-	1
Gain on investments in Open-end Fund	6	32	4	32

## 8. OTHER NON - CURRENT FINANCIAL ASSETS

### 8.1 Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value		Dividends for the three-month periods	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021	March 31, 2022	March 31, 2021
Related Companies						
1. Saha Pathana Inter-Holding Plc.	0.24	0.24	12,896	12,896	-	-
2. I.C.C. International Plc.	0.29	0.29	5,519	5,519	-	-
3. Saha Pathanapibul Plc.	0.87	0.87	106,282	106,282	-	-
4. Boutique New City Plc.	0.60	0.60	1,710	1,710	-	-
5. Sun Vending Technology Plc.	0.30	0.30	3,375	3,375	-	342
Total cost			129,782	129,782	-	342
<u>Less</u> Allowance for loss on capital decrease			(1,266)	(1,266)		
<u>Add</u> Allowance for measuring of marketable securities			191,883	182,173		
Marketable securities - fair value			320,399	310,689		
Other Companies						
1. The Siam Cement Plc.			387	387	-	-
2. SCG Packaging Plc.			14	14	-	-
3. Nation Multimedia Group Plc.			4,072	4,072	-	-
4. Nation International Edutainment Plc.			52	52	-	-
5. The One Enterprise Plc.			2,125	2,125	-	-
Total cost			6,650	6,650	-	-
<u>Less</u> Allowance for measuring of marketable securities			(1,288)	(1,397)		
Marketable securities - fair value			5,362	5,253		
Total Marketable securities - net (Separate financial statements)			325,761	315,942	-	342
<u>Subsidiary invested in</u>						
Related Company						
Saha Pathanapibul Plc.	0.01	0.01	2,232	2,232	-	-
<u>Add</u> Allowance for measuring of marketable securities			548	318		
Marketable securities - fair value (Subsidiary)			2,780	2,550	-	-
Total Marketable securities - net (Consolidated)			328,541	318,492	-	342

THOUSAND BAHT

RELATED COMPANIES	TYPE OF BUSINESS	RELATIONSHIP	ISSUED AND PAID - UP SHARE CAPITAL	
			March 31, 2022	December 31, 2021
1. Saha Pathana Inter-Holding Plc.	Commerce	Shareholders / co - directors	571,891	571,891
2. I.C.C. International Plc.	Fashion	Shareholders / co - directors	290,634	290,634
3. Saha Pathanapibul Plc.	Commerce	Shareholders / co - directors	330,000	330,000
4. Boutique New City Plc.	Fashion	Co - shareholders	120,000	120,000
5. Sun Vending Technology Plc.	Commerce	Shareholders / co - directors	700,000	700,000

In 2021, the Company has invested in Saha Pathanapibul Public Company Limited amount of shares 1,700,000 (cost value of Baht 55.89 per share) amount of Baht 95,020,444.20 and invested in The One Enterprise Public Company Limited amount of shares 250,000 (cost value of Baht 8.50 per share) amount of Baht 2,125,000.00 and invested in Sun Vending Technology Plc. amount of shares 21,094 (cost value of Baht 10 per share) amount of Baht 210,940.00. The subsidiary has invested in Saha Pathanapibul Public Company Limited amount of shares 40,000 (cost value of Baht 55.80 per share) amount of Baht 2,232,000.00.

## 8.2 Private Fund

THOUSAND BAHT

PARTICULARS	Investment Value		Return on investments in Private Fund for the three-month periods	
	March 31, 2022	December 31, 2021	March 31, 2022	March 31, 2021
1. BBL Asset Management Co., Ltd.	190,000	190,000	-	3,000
2. Kasikorn Asset Management Co., Ltd.	300,000	300,000	-	10,000
3. Kiatnakin Phatra Asset Management Co., Ltd.	13,850	13,850	-	-
Total cost	503,850	503,850		
<u>Add (less)</u> Allowance for measuring of Private Fund	(88)	5,016		
Private Fund - fair value (Separate financial statements)	503,762	508,866	-	13,000
<u>Subsidiary invested in</u>				
Kasikorn Asset Management Co., Ltd.	10,000	10,000	300	-
<u>Add</u> Gain from the remeasuring of Private Fund	79	297		
Private Fund - fair value (Subsidiary)	10,079	10,297		
Private Fund - fair value (Consolidated)	513,841	519,163	300	13,000

### 8.3 Non - Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value (Consolidated)		Investment Value (The Separate Financial Statements)		Dividends for the three-month periods	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021	March 31, 2022	March 31, 2021
<u>Other long-term investments - Others Companies</u>								
1. Thai Samsung Electronics Co., Ltd.	0.08	0.08	1,000	1,000	1,000	1,000	-	-
2. Raja Uchino Co., Ltd.	1.50	1.50	1,533	1,533	1,533	1,533	-	-
3. Treasure Hill Co., Ltd.	1.00	1.00	*2,000	*2,000	*2,000	*2,000	-	-
4. Advantage Footwear Co., Ltd.	0.38	0.38	**1,388	**1,388	**1,388	**1,388	-	-
5. Sahapat Properties Co., Ltd.	2.50	2.50	500	500	500	500	-	-
6. Spec Thai Plc.	4.64	4.64	*9,280	*9,280	*9,280	*9,280	-	-
7. K. Commercial & Construction Co., Ltd.	2.00	2.00	1,000	1,000	1,000	1,000	-	-
8. Imperial Technology Management Services Plc.	0.18	0.18	*6,250	*6,250	*6,250	*6,250	-	-
9. Thai Flying Maintenance Co., Ltd.	10.00	10.00	*200	*200	*200	*200	-	-
10. First United Industry Co., Ltd.	1.00	1.00	400	400	400	400	-	-
11. Waseda Education (Thailand) Co., Ltd.	4.91	4.91	982	982	982	982	-	-
12. Thanara Co., Ltd.	1.67	1.67	1,500	1,500	1,500	1,500	-	-
13. Pinnacle Travel Co., Ltd.	3.93	3.93	*122	*122	*122	*122	-	-
14. Dairy Thai Co., Ltd.	3.04	3.04	**5,850	**5,850	**5,850	**5,850	-	-
15. United Utility Co., Ltd.	5.71	5.71	20,000	20,000	20,000	20,000	-	-
16. Nutrition House Co., Ltd.	0.03	0.03	12	12	12	12	-	-
17. P A Capital Co., Ltd.	0.02	0.02	3	3	3	3	-	-
Total cost			52,020	52,020	52,020	52,020	-	-
<u>Less</u> Allowance for loss on capital decrease			** (4,847)	** (4,847)	** (4,847)	** (4,847)		
Allowance for impairment of non - marketable securities			*(17,697)	*(17,697)	*(17,697)	*(17,697)		
Non - marketable securities - book value			29,476	29,476	29,476	29,476		
<u>Add</u> Allowance for investments adjustment			154,966	154,966	154,966	154,966		
Total non - marketable securities - fair value			184,442	184,442	184,442	184,442		
GSB Lottery No.207 (2 years) (Due on October 2, 2022)			1,000	1,000	-	-		
<u>Less</u> Current Portion			(1,000)	(1,000)	-	-		
Total GSB Lottery - net			-	-	-	-		
Total non - marketable securities - fair value			184,442	184,442	184,442	184,442		

## 9. INVESTMENTS IN ASSOCIATE

THOUSAND BAHT

CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	% Holding		Equity Method		Cost Method	
	March	December	March	December	March	December
	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021
Media Intelligence Co., Ltd.	30	30	183,963	180,629	6,001	6,001

THOUSAND BAHT

COMPANY	TYPE OF BUSINESS	ISSUED AND PAID - UP SHARE CAPITAL		DIVIDENDS FOR THE THREE-MONTH PERIODS	
		March	December	March	March
		31, 2022	31, 2021	31, 2022	31, 2021
Media Intelligence Co., Ltd.	Agency or broker advertising	20,000	20,000	-	-

The share of profit (loss) from investments for using the equity method which are recorded on the consolidated statements of income for the three-month periods ended March 31, 2022 and 2021, as follows:

THOUSAND BAHT

SHARE OF PROFIT (LOSS) FROM INVESTMENTS FOR USING THE EQUITY METHOD FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED	
	2022	2021
MEDIA INTELLIGENCE COMPANY LIMITED	3,320	(245)

Summarized financial information of associate

Financial information of the associate is summarized, as follow:

MILLION BAHT

COMPANY	Total assets		Total liabilities		Profit (loss) for the three-month periods	
	Macrh 31,	December	Macrh 31,	December	March 31,	March 31,
	2022	31, 2021	2022	31, 2021	2022	2021
MEDIA INTELLIGENCE COMPANY LIMITED	1,494.87	1,720.55	863.77	1,100.52	11.07	(0.82)

## 10. INVESTMENTS IN SUBSIDIARIES

THOUSAND BAHT

PARTICULARS	% Holding		THE SEPARATE FINANCIAL STATEMENTS (Cost Method)	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
SPRINGBOARD PLUS COMPANY LIMITED	99.99	99.99	3,385	3,385
INTEGRATED COMMUNICATION COMPANY LIMITED	40.00*	40.00*	1,400	1,400
Total cost			4,785	4,785
<u>Less</u> Allowance for impairment in subsidiary			(3,385)	(3,385)
Total Investments in Subsidiaries - net			1,400	1,400

\* The Company has power more than one half of the total voting rights or power to govern the financial and operating policies of subsidiary.

THOUSAND BAHT

COMPANIES	TYPE OF BUSINESS	ISSUED AND PAID - UP SHARE CAPITAL		DIVIDENDS FOR THE THREE-MONTH PERIODS	
		March 31, 2022	December 31, 2021	March 31, 2022	March 31, 2021
SPRINGBOARD PLUS COMPANY LIMITED	Advertising Agency	6,511	6,511	-	-
INTEGRATED COMMUNICATION COMPANY LIMITED	Public Relation	3,500	3,500	-	-
Total				-	-

## 11. RIGHT-OF-USE ASSETS

The net book value of right-of-use assets related to motor vehicles for the periods of 2-4 years are presented as follows:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021
<u>Cost</u>		
Beginning balances	4,953	5,868
Increase during the periods	-	1,054
Cancel the lease	-	(1,969)
Ending balances	4,953	4,953
<u>Accumulated depreciation</u>		
Beginning balances	(1,992)	(862)
Depreciation for the periods	(420)	(2,150)
Cancel the lease	-	1,020
Ending balances	(2,412)	(1,992)
Net book value	2,541	2,961

## 12. LEASE LIABILITIES

The net book value of lease liabilities are presented as follows:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021
Beginning balances	3,389	5,864
<u>Add</u> Increase during the periods - Principal	-	1,054
- Deferred interest expenses	-	50
<u>Less</u> Cancel the lease - Principal	-	(1,000)
- Deferred interest expenses	-	(129)
<u>Less</u> Payments for the periods - Principal	(415)	(2,018)
- Interest expenses	(83)	(432)
Ending balances	2,891	3,389
<u>Less</u> Deferred interest expenses	(227)	(310)
Total	2,664	3,079
<u>Less</u> Current portion of lease liabilities	(1,722)	(1,784)
Lease liabilities-net	942	1,295

The lease liabilities arise from the vehicle lease agreement. It is due for monthly payment. Which will be completed by 2023 - 2024.

The portion of financial lease liabilities due within one year has been shown under current liabilities.



## 13. PROVISION FOR LONG-TERM EMPLOYEE BENEFITS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
<u>Defined benefit obligation</u>				
Beginning balances	38,071	43,152	34,265	39,313
<u>Add</u> Current service cost	523	2,000	428	1,704
Interest cost	230	1,151	196	1,001
<u>Add</u> Actuarial loss from employee benefit plan	7,827	-	4,980	-
<u>Less</u> Benefit paid during the periods	(1,485)	(8,232)	(1,485)	(7,753)
Ending balances	45,166	38,071	38,384	34,265

## 14. DIVIDEND PAYMENT AND DIRECTORS' REMUNERATION

On April 28, 2021, the resolutions of the Company's Ordinary General Shareholders' Meeting No.27 for the year 2021, approved to pay dividend from the Company's operations for the year 2020 to the shareholders of 7,870,000 shares at Baht 7.50 per share the amount of Baht 59.03 million. The dividend payment to the shareholders was made on May 25, 2021 and approved a resolution to pay directors' remuneration at the maximum of Baht 7 million per year.

## 15. INCOME TAX

Corporate income taxes of the Company and subsidiaries for the three-month periods ended March 31, 2022 and 2021 were calculated from accounting profit or loss and adjusted with other revenues and some expenses which are exempted from income tax, such as dividend income, or being disallowable expenses in income taxes computation purposes such as expected credit loss.

The corporate income taxes of the Company and subsidiaries are calculated at the rate of 20 percent.

Income tax expenses (revenues) recognized in statements of income consist:

THOUSAND BAHT

PARTICULARS FOR THE THREE-MONTH PERIODS ENDED MARCH 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2022	2021 (Restated)	2022	2021 (Restated)
The corporate income tax for the periods	130	698	-	698
Deferred taxes from temporary differences and reversal temporary differences	(2,679)	(1,178)	(2,515)	(1,039)
Income tax revenues	(2,549)	(480)	(2,515)	(341)

As at March 31, 2022 and December 31, 2021, the deferred tax assets/liabilities arose from the following temporary differences:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
Accumulated temporary differences in the statements of income				
Allowance for investments in other current financial assets	(6)	(2)	(4)	-
Allowance for loss on capital decrease in marketable securities	1,266	1,266	1,266	1,266
Allowance for measuring of marketable securities - Private Fund	9	(5,313)	88	(5,016)
Allowance for loss on capital decrease and for impairment investments in non-marketable securities	22,544	22,544	22,544	22,544
Unused tax losses	10,076	1,265	8,335	-
Provision for long-term employee benefits	37,339	38,071	33,404	34,265
Total	71,228	57,831	65,633	53,059

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
Temporary differences in the statements of comprehensive income - recognized in other components of the shareholders' equity				
Allowance for measuring of marketable securities	(191,143)	(181,094)	(190,595)	(180,776)
Allowance for measuring of non-marketable securities	(154,966)	(154,966)	(154,966)	(154,966)
Actuarial loss from employee benefit plan	7,827	-	4,980	-
Total	(267,054)	(278,229)	(274,948)	(282,683)
Deferred tax liabilities	(53,411)	(55,645)	(54,989)	(56,536)

#### 16. FINANCIAL INFORMATION BY SEGMENT

Group companies have operated only as a domestic advertising agency, therefore, there is no presentation of operating segment.

#### 17. TRANSACTIONS WITH RELATED PARTIES

The Company has certain business transactions with its related parties which are related through, directorship or shareholding or having shareholders or some co-directors. The effects of these transactions were reflected in the accompanying financial statements in normal business and general trading conditions.

RELATED PARTIES	RELATIONSHIP
Associate	See Note 9
Subsidiaries	See Note 10
Related companies	
Saha Pathana Inter-Holding Plc.	Shareholders / Co - directors
I.C.C. International Plc.	Shareholders / Co - directors
Saha Pathanapibul Plc.	Shareholders / Co - directors
Lion Corporation (Thailand) Limited	Co - directors
Boutique New City Plc.	Co - shareholders
Thai President Foods Plc.	Shareholders / Co - directors
Ruamissara Co., Ltd.	Co - directors
HAKUHODO DY MEDIA PARTNERS INC.	Shareholder in an associate of the Company
Future Marketing Communications Group Co., Ltd.	Shareholder in an associate of the Company
HAKUHODO (BANGKOK) CO.,LTD.	Shareholder in an associate of the Company
President Bakery Plc.	Co - Major shareholders
Pinnacle Travel Co., Ltd.	Co - directors
Chailadadol Co., Ltd.	Co - directors
Data First Co., Ltd.	Co - directors
Chokwattana Co., Ltd.	Co - directors
Bangkok Athletic Co., Ltd.	Director is relative with director of the
Munk Productions Co., Ltd.	the Company
Saha Lawson Co., Ltd.	Co - directors
Sun Vending Technology Plc.	Co - directors
Sun Vending Technology Plc.	Shareholders / Co - directors

The significant transactions with related parties are as follows:

THOUSAND BAHT

Transactions in statements of financial position	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	March 31, 2022	December 31, 2021	March 31, 2022	December 31, 2021
<u>Trade accounts receivable</u>				
- Subsidiaries	-	-	73	792
- Associate	798	1,999	798	1,999
- Related companies	57,701	104,008	51,960	101,988
Total	58,499	106,007	52,831	104,779
<u>Other current receivables</u>				
- Subsidiaries	-	-	21	11
- Related company	13	11	13	11
Total	13	11	34	22
<u>Marketable securities-fair value</u>				
- Related companies	323,179	313,239	320,399	310,689
<u>Trade accounts payable</u>				
- Subsidiaries	-	-	1,787	5,141
- Associate	1,701	8,287	1,433	8,014
- Related companies	8,099	6,981	8,099	6,981
Total	9,800	15,268	11,319	20,136
<u>Other current payables</u>				
- Related company	10	14	10	14
<u>Other non-current liabilities</u>				
- Subsidiaries	-	-	99	99
- Related company	30	50	30	50
Total	30	50	129	149

Transactions in statements of income for the three-month periods ended March 31,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2022	2021	2022	2021
<u>Income from services and commissions</u>				
- Subsidiaries	-	-	8	1,548
- Associate	746	-	746	-
- Related companies	51,457	44,642	41,396	39,481
Total	52,203	44,642	42,150	41,029
<u>Other incomes</u>				
- Subsidiaries	-	-	208	210
- Related companies	475	245	475	245
Total	475	245	683	455
<u>Dividend income</u>				
- Related company	-	342	-	342
<u>Cost of services and commissions</u>				
- Subsidiaries	-	-	248	160
- Associate	196	206	196	206
- Related companies	335	-	335	-
Total	531	206	779	366

## 18. COMMITMENT AND CONTINGENT LIABILITIES

18.1 As at March 31, 2022, Group companies have contingent liabilities in relation to letters of guarantee issued by commercial banks amounting to approximately amount of Baht 0.93 million. The Group pledged their 3 months and 12 months time deposit as collateral for the letter of guarantee.

18.2 As at March 31, 2022, the Company had overdraft facilities amount of Baht 10 million were guaranteed by one director of the Company and letter of guarantee from commercial banks amount of Baht 10 million were guaranteed by 3 months and 12 months time deposit.

18.3 As at March 31, 2022, the Company had outstanding forward contract line from a commercial bank of USD 200,000 from the total of USD 200,000 or equivalent.

18.4 As at March 31, 2022, the Company had capital expenditure commitments to pay a total of Baht 0.56 million for building improvement.

#### 19. RECLASSIFICATION

The Company and its subsidiaries certain accounting transactions in the financial statements for the year 2021 have been reclassified to conform to the financial statements for the current period.

#### 20. EVENTS AFTER THE REPORTING PERIOD

*On April 27, 2022, the Company's Ordinary General Shareholders' Meeting 28/2022 was held and approved a resolution to pay dividend for the Company's operations for the year 2021, to the shareholders of 7,870,000 shares at Baht 5.50 per share, amount Baht 43.29 million. The dividend payment date is fixed on May 25, 2022* and approved a resolution to pay directors' remuneration at the maximum of Baht 7 million per year.

#### 21. FINANCIAL STATEMENTS APPROVAL

These interim financial statements were authorized for issuing by the Company's authorized directors on May 11, 2022.