

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED

AND SEPARATE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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 September 30, 2024, the related consolidated statements of income, comprehensive income for the three-month and nine-month periods, changes in shareholders' equity and cash flows for the nine-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 periods. 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.

(Mr. Apiruk Atianuwat)

Certified Public Accountant Registration No. 5202

Dr. Virach & Associates Office Co., Ltd.

Bangkok: November 13, 2024

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2024

		THOUSAND BAHT				
		CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS		
		As at	As at	As at	As at	
		September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023	
		Unaudited	Audited	Unaudited	Audited	
Notes		Reviewed		Reviewed		
ASSETS						
Current Assets						
	Cash and cash equivalents	4	74,789	64,403	55,072	39,086
	Trade accounts receivable	5	226,986	298,842	197,905	273,609
	Other current receivables					
	Accrued discount received		2,651	4,534	2,651	4,534
	Prepaid expenses		12,257	14,804	11,336	14,539
	Other receivables		600	2,160	567	2,019
	Total other current receivables		15,508	21,498	14,554	21,092
	Advertising-in-progress		11,790	13,276	11,273	13,082
	Current tax assets		196	4,024	-	3,620
	Other current financial assets					
	Fixed deposit at bank		17,444	26,362	181	181
	Investments in Open-end Fund	6	23,493	313	-	-
	Investments in GSB Lottery	6	1,000	-	-	-
	Total other current financial assets		41,937	26,675	181	181
	Other current assets		10,932	14,034	9,032	11,595
	Total Current Assets		382,138	442,752	288,017	362,265
Non-Current Assets						
	Fixed deposit with obligations		12,000	14,000	8,000	10,000
	Other non-current financial assets					
	Marketable securities	7.1	330,583	320,000	327,223	317,520
	Private Fund	7.2	569,115	511,796	558,920	501,835
	Non-marketable securities	7.3	194,252	194,252	194,252	194,252
	Total other non-current financial assets		1,093,950	1,026,048	1,080,395	1,013,607
	Investments in associate	8	199,943	195,479	6,001	6,001
	Investments in subsidiaries	9	-	-	1,400	1,400
	Property, plant and equipment	10	185,241	187,224	183,016	184,515
	Right-of-use assets	11	2,194	1,946	2,194	1,946
	Refundable withholding tax		11,719	9,060	11,316	7,696
	Other non-current assets		1,077	907	145	143
	Total Non-Current Assets		1,506,124	1,434,664	1,292,467	1,225,308
	TOTAL ASSETS		1,888,262	1,877,416	1,580,484	1,587,573

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2024

THOUSAND BAHT

	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	As at	As at	As at	As at
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
	Unaudited	Audited	Unaudited	Audited
Notes	Reviewed	Reviewed	Reviewed	Audited
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current Liabilities				
Trade accounts payable	209,478	211,595	171,901	187,933
Other current payables				
Accrued expenses	3,442	3,833	3,114	2,284
Accrued directors' remuneration and bonus	30,871	50,722	21,051	38,000
Other payables	29,936	7,709	23,125	4,806
Total other current payables	64,249	62,264	47,290	45,090
Current portion of lease liabilities	12 463	399	463	399
Accrued corporate income taxes	4,120	214	3,849	-
Other current liabilities	14,676	19,717	12,768	17,304
Total Current Liabilities	292,986	294,189	236,271	250,726
Non-Current Liabilities				
Lease liabilities-net of current portion	12 1,911	1,677	1,911	1,677
Deferred tax liabilities	13 57,717	60,430	59,420	62,053
Non-current provisions for employee benefits	14 32,004	33,883	23,999	26,243
Other non-current liabilities	152	142	251	241
Total Non-Current Liabilities	91,784	96,132	85,581	90,214
TOTAL LIABILITIES	384,770	390,321	321,852	340,940

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2024

THOUSAND BAHT

	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	As at September 30, 2024	As at December 31, 2023	As at September 30, 2024	As at December 31, 2023
	Unaudited Reviewed	Audited	Unaudited Reviewed	Audited
LIABILITIES AND SHAREHOLDERS' EQUITY (CONTINUED)				
Shareholders' Equity				
Share capital				
Authorized share capital				
7,870,000 common stocks of Baht 10 par value	78,700	78,700	78,700	78,700
Issued and paid-up share capital				
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	-	-
Retained earnings				
Appropriated				
Legal reserve	8,500	8,500	8,500	8,500
Unappropriated	970,099	937,302	753,173	724,672
Other components of the shareholders' equity	254,465	270,965	255,708	272,210
Total Shareholders' Equity of Parent Company	1,474,514	1,458,217	1,258,632	1,246,633
Non-controlling interests	28,978	28,878	-	-
Total Shareholders' Equity	1,503,492	1,487,095	1,258,632	1,246,633
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	1,888,262	1,877,416	1,580,484	1,587,573

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF INCOME

FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

	THOUSAND BAHT (Except earnings per share presented in Baht)				
	Note	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
		2024	2023	2024	2023
Revenues from rendering of services and commissions		191,813	177,070	135,067	121,375
Cost of services and commissions		(116,232)	(124,930)	(70,987)	(80,422)
Gross profit		75,581	52,140	64,080	40,953
Dividend income and return on investments in					
Private Fund		28	20	28	20
Other incomes		1,450	1,107	1,732	1,467
Profit before expenses		77,059	53,267	65,840	42,440
Services and administrative expenses		(37,662)	(34,663)	(31,864)	(29,118)
Unrealized gain (loss) on fair value measuring of					
financial assets - Open-end Fund and Private Fund		4,792	(406)	4,379	(406)
Profit from operating activities		44,189	18,198	38,355	12,916
Finance cost		(54)	(66)	(54)	(66)
Share of profit from investments in associate		2,293	7,126	-	-
Profit before income tax		46,428	25,258	38,301	12,850
Income tax expenses	13	(8,805)	(4,111)	(7,670)	(2,890)
Profit for the periods		37,623	21,147	30,631	9,960
Profit attributable to					
Equity holders of the parent		34,768	18,750	30,631	9,960
Non-controlling interests		2,855	2,397	-	-
		37,623	21,147	30,631	9,960
Earnings per share to equity holders of the parent					
Basic earnings per share (Baht)		4.42	2.39	3.90	1.27
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 SEPTEMBER 30, 2024

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENT	
	2024	2023	2024	2023
Profit for the periods	37,623	21,147	30,631	9,960
Other comprehensive income (loss) :				
Item that may be reclassified subsequently to profit or loss :				
Translation of financial statement differences of associate	(4)	(6)	-	-
Items that not reclassified subsequently to profit or loss :				
Loss from the fair value measuring of other non-current financial assets-marketable securities	(7,293)	(3,677)	(7,256)	(3,637)
Components of income tax	1,459	736	1,452	728
Loss from the fair value measuring of other non-current financial assets-marketable securities-net of tax	(5,834)	(2,941)	(5,804)	(2,909)
Loss from the fair value measuring of other non-current financial assets-non marketable securities	-	(609)	-	(609)
Components of income tax	-	121	-	121
Loss from the fair value measuring of other non-current financial assets-non marketable securities-net of tax	-	(488)	-	(488)
Total other comprehensive loss for the periods	(5,838)	(3,435)	(5,804)	(3,397)
Total comprehensive income for the periods	31,785	17,712	24,827	6,563
Total comprehensive income attributable to				
Equity holders of the parent	28,948	15,334	24,827	6,563
Non-controlling interests	2,837	2,378	-	-
	31,785	17,712	24,827	6,563

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF INCOME

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

		THOUSAND BAHT (Except earnings per share presented in Baht)				
		CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS		
Notes		2024	2023	2024	2023	
	Revenues from rendering of services and commissions	540,355	485,001	412,002	342,758	
	Cost of services and commissions	(362,920)	(360,507)	(263,756)	(247,996)	
	Gross profit	177,435	124,494	148,246	94,762	
	Dividend income and return on investments in					
	Private Fund	7, 8 and 9	28,156	18,681	43,700	32,001
	Other incomes		4,562	3,359	5,312	4,048
	Profit before expenses		210,153	146,534	197,258	130,811
	Services and administrative expenses		(109,914)	(104,234)	(94,350)	(89,017)
	Unrealized gain on fair value measuring of					
	financial assets - Open-end Fund and Private Fund		7,443	473	7,113	647
	Profit from operating activities		107,682	42,773	110,021	42,441
	Finance cost		(153)	(224)	(153)	(224)
	Share of profit from investments in associate	8	15,824	15,048	-	-
	Profit before income tax		123,353	57,597	109,868	42,217
	Income tax expenses	13	(17,205)	(5,323)	(14,472)	(2,382)
	Profit for the periods		106,148	52,274	95,396	39,835
	Profit attributable to					
	Equity holders of the parent		99,692	46,169	95,396	39,835
	Non-controlling interests		6,456	6,105	-	-
			106,148	52,274	95,396	39,835
	Earnings per share to equity holders of the parent					
	Basic earnings per share (Baht)		12.67	5.87	12.12	5.06
	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 NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENT	
	2024	2023	2024	2023
Profit for the periods	106,148	52,274	95,396	39,835
Other comprehensive income (loss) :				
Item that may be reclassified subsequently to profit or loss :				
Translation of financial statement differences of associate	(45)	13	-	-
Items that not reclassified subsequently to profit or loss :				
Loss from the fair value measuring of other non-current financial assets-marketable securities	(23,057)	(9,763)	(22,940)	(9,633)
Components of income tax	4,611	1,953	4,588	1,927
Loss from the fair value measuring of other non-current financial assets-marketable securities-net of tax	(18,446)	(7,810)	(18,352)	(7,706)
Loss from the fair value measuring of other non-current financial assets-non marketable securities	-	(584)	-	(584)
Components of income tax	-	116	-	116
Loss from the fair value measuring of other non-current financial assets-non marketable securities-net of tax	-	(468)	-	(468)
Gain on re-measurement of defined benefit plans	2,312	-	2,312	-
Components of income tax	(462)	-	(462)	-
Gain on re-measurement of defined benefit plans-net of tax	1,850	-	1,850	-
Gain (loss) on re-measurement of defined benefit plans of associate-net of tax	85	(436)	-	-
Total other comprehensive loss for the periods	(16,556)	(8,701)	(16,502)	(8,174)
Total comprehensive income for the periods	89,592	43,573	78,894	31,661
Total comprehensive income attributable to				
Equity holders of the parent	83,192	37,530	78,894	31,661
Non-controlling interests	6,400	6,043	-	-
	89,592	43,573	78,894	31,661

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
CONSOLIDATED

THOUSAND BAHT

	Shareholders' equity of the parent												
	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 associate	Retained earnings		Other components of the shareholders' equity				Total equity holders of the parent	Non-controlling interests	Total shareholders' equity
					Appropriated- Legal reserve	Unappropriated	Other comprehensive income (loss)			Total other components of the shareholders' equity			
							Translation of financial statements differences	Other non- current financial assets	Loss on re-measurement of defined benefit plans				
Notes													
Beginning balances, January 1, 2023	78,700	127,930	34,621	199	8,500	877,227	(165)	281,408	(5,238)	276,005	1,403,182	24,225	1,427,407
Total comprehensive income (loss) for the period :-													
Total comprehensive income (loss) for the period						46,169	13	(8,216)		(8,203)	37,966	6,043	44,009
Adjustment of loss on re-measurement of defined benefit plans of associate - net of tax									(436)	(436)	(436)		(436)
Total comprehensive income (loss) for the period						46,169	13	(8,216)	(436)	(8,639)	37,530	6,043	43,573
Gain from liquidation completion of other non-current financial assets - non-marketable securities											68		68
Dividend payment											(27,545)		(27,545)
Subsidiary's dividend paid to non-controlling interests												(2,940)	(2,940)
Ending balances, September 30, 2023	78,700	127,930	34,621	199	8,500	895,919	(152)	273,192	(5,674)	267,366	1,413,235	27,328	1,440,563

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024
CONSOLIDATED

THOUSAND BAHT

	Shareholders' equity of the parent													
	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 associate	Retained earnings		Other components of the shareholders' equity			Total other components of the shareholders' equity	Total equity holders of the parent	Non-controlling interests	Total shareholders' equity	
					Appropriated-Legal reserve	Unappropriated	Other comprehensive income (loss)							
							Translation of financial statements differences	Other non-current financial assets	Loss on re-measurement of defined benefit plans					
Note														
Year 2024														
Beginning balances, January 1, 2024	78,700	127,930	34,621	199	8,500	937,302	(142)	276,272	(5,165)	270,965	1,458,217	28,878	1,487,095	
Total comprehensive income (loss) for the period :-														
Total comprehensive income (loss) for the period						99,692	(45)	(18,390)	1,850	(16,585)	83,107	6,400	89,507	
Adjustment of gain on re-measurement of defined benefit plans of associate - net of tax									85	85	85		85	
Total comprehensive income (loss) for the period						99,692	(45)	(18,390)	1,935	(16,500)	83,192	6,400	89,592	
Dividend payment						(66,895)					(66,895)		(66,895)	
Subsidiary's dividend paid to non-controlling interests												(6,300)	(6,300)	
Ending balances, September 30, 2024	78,700	127,930	34,621	199	8,500	970,099	(187)	257,882	(3,230)	254,465	1,474,514	28,978	1,503,492	

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

THE SEPARATE FINANCIAL STATEMENTS

THOUSAND BAHT

Notes	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	Unappropriated	Other comprehensive income (loss)		Total other component of the shareholders' equity	
				Legal reserve		Other non-current financial assets	Loss on re-measurement of defined benefit plans		
Year 2023									
	78,700	127,930	34,621	8,500	677,702	281,284	(3,984)	277,300	1,204,753
					68				68
					39,835	(8,174)		(8,174)	31,661
					(27,545)				(27,545)
	78,700	127,930	34,621	8,500	690,060	273,110	(3,984)	269,126	1,208,937
Year 2024									
	78,700	127,930	34,621	8,500	724,672	276,194	(3,984)	272,210	1,246,633
									-
					95,396	(18,352)	1,850	(16,502)	78,894
					(66,895)				(66,895)
	78,700	127,930	34,621	8,500	753,173	257,842	(2,134)	255,708	1,258,632

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (1/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit for the periods	106,148	52,274	95,396	39,835
Adjustment to reconcile profit for the periods to cash provided from (used in) operation :				
Income tax expenses	17,205	5,323	14,472	2,382
Depreciation of plant and equipment	6,616	7,999	5,893	7,543
Depreciation of right-of-use assets	407	1,226	407	1,226
Loss on unused equipment	-	3	-	-
(Gain) loss on disposal equipment	146	(31)	146	(31)
Write-off withholding tax	-	-	-	-
Gain on disposal Private Fund	(76)	(48)	(76)	(48)
Dividend income from investments in associate	-	-	(11,400)	(11,400)
Dividend income from investments in subsidiaries	-	-	(4,200)	(1,960)
Dividend income from investments	(22,156)	(18,681)	(22,100)	(18,641)
Return on investments in Private Fund	(6,000)	-	(6,000)	-
Interest income	(637)	(306)	(229)	(79)
Finance cost	153	224	153	224
Unrealized gain from the fair value measuring of other current financial assets	(96)	(2)	-	-
Unrealized gain from the fair value measuring of other non-current financial assets	(7,347)	(471)	(7,113)	(647)
Long-term employee benefits expenses	1,803	1,698	1,438	1,344
Share of profit from investments in associate	(15,824)	(15,048)	-	-
Profit from operation before changes in operating assets and liabilities items	80,342	34,160	66,787	19,748
(INCREASE) DECREASE IN OPERATING ASSETS ITEMS				
Other current financial assets - investments in Open-end Fund	(23,084)	10,016	-	10,016
Trade accounts receivable	71,856	12,981	75,704	23,420
Other current receivables	5,920	(2,860)	6,551	(1,662)
Advertising-in-progress	1,486	(1,686)	1,809	(2,233)
Other current assets	3,102	231	2,563	441
Other non-current assets	(170)	198	(2)	198
INCREASE (DECREASE) IN OPERATING LIABILITIES ITEMS				
Trade accounts payable	(2,117)	13,645	(16,032)	8,321
Other current payables	1,927	2,884	2,200	(273)
Other current liabilities	(5,041)	(1,152)	(4,536)	(2,289)
Long-term employee benefits paid	(1,370)	(572)	(1,370)	(572)

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (2/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
Other non-current liabilities	10	100	10	100
Cash provided from operation	132,861	67,945	133,684	55,215
Interest expenses paid	(153)	(224)	(153)	(224)
Income tax expenses paid	(12,059)	(11,611)	(9,130)	(8,808)
Proceeds from income tax refund	1,365	676	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	122,014	56,786	124,401	46,183
CASH FLOWS FROM INVESTING ACTIVITIES				
(Increase) decrease in other current financial assets - fixed deposit at bank	8,918	(6,037)	-	-
Increase in other current financial assets - GSB Lottery	(1,000)	-	-	-
Interest received	707	227	216	54
Decrease bank deposits with obligation	2,000	-	2,000	-
Purchase of investments in other non-current financial assets				
- Marketable securities	(33,640)	-	(32,643)	-
- Private Fund	(91,551)	(20,000)	(91,551)	(20,000)
Proceeds from return on other non-current financial assets				
- Private Fund	6,000	-	6,000	-
Proceeds from liquidation of other non-current financial assets				
- Non-marketable securities	-	98	-	98
Proceeds from reducing of investments in other non-current financial assets				
- Private Fund	41,655	11,760	41,655	11,760
- Non-marketable securities	-	491	-	491
Dividend income from investments in associate	11,400	11,400	11,400	11,400
Dividend income from investments in subsidiaries	-	-	4,200	1,960
Dividend income from investments	22,156	18,681	22,100	18,641
Purchase of plant and equipment	(4,912)	(3,049)	(4,731)	(2,442)
Proceeds from disposal of equipment	191	320	191	320
NET CASH PROVIDED FROM (USED IN) INVESTING ACTIVITIES	(38,076)	13,891	(41,163)	22,282
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of lease liabilities	(357)	(1,247)	(357)	(1,247)
Subsidiary's dividend paid to non-controlling interests	(6,300)	(2,940)	-	-
Dividend payments	(66,895)	(27,545)	(66,895)	(27,545)
NET CASH USED IN FINANCING ACTIVITIES	(73,552)	(31,732)	(67,252)	(28,792)
NET INCREASE IN CASH AND CASH EQUIVALENTS	10,386	38,945	15,986	39,673
CASH AND CASH EQUIVALENTS AS AT JANUARY 1,	64,403	26,126	39,086	6,718
CASH AND CASH EQUIVALENTS AS AT SEPTEMBER 30,	74,789	65,071	55,072	46,391

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS (3/3)

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024

	THOUSAND BAHT			
	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
ADDITIONAL DISCLOSURE ITEMS TO CASH FLOWS STATEMENTS :				
NON-CASH FLOWS ITEMS COMPRISE :				
Transferred withholding tax over one year to non-current assets	4,024	8,828	3,620	7,696
Loss from the fair value measuring of other non-current financial assets - Marketable securities	(23,057)	(9,763)	(22,940)	(9,633)
Loss from the fair value measuring of other non-current financial assets - Non-marketable securities	-	(584)	-	(584)
Gain from liquidation completion of other non-current financial assets - Non-marketable securities	-	68	-	68
Increase (decrease) investments in associate due to translation of financial statements differences on exchange rate	(45)	13	-	-
Increase (decrease) in investments in associate from adjustment of gain (loss) on re-measurement of defined benefit plans	85	(436)	-	-
Increase in equipment from asset payable	58	-	-	-
Increase in right-of-use assets from lease liabilities	655	-	655	-
Gain on re-measurement of defined benefit plans	2,312	-	2,312	-

FAR EAST FAME LINE DDB PUBLIC COMPANY LIMITED AND SUBSIDIARIES

NOTES TO THE INTERIM FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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 8 and 9 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 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, except the financial statements of MEDIA INTELLIGENCE (MYANMAR) LIMITED, a subsidiary of Media Intelligence Group Co., Ltd., an associate of the Company is 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, 2023.
- 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
	September 30, 2024	December 31, 2023	IN
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
	September 30, 2024	December 31, 2023	IN
<u>ASSOCIATE DIRECTLY HELD BY THE COMPANY</u>			
MEDIA INTELLIGENCE GROUP COMPANY LIMITED	30.00	30.00	THAILAND
<u>SUBSIDIARIES HELD BY MEDIA INTELLIGENCE</u>			
<u>GROUP 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

The Group has adopted the revised financial reporting standards which are effective for fiscal years beginning on or after January 1, 2024. 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.

3. 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, 2023.

4. CASH AND CASH EQUIVALENTS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
Cash	103	47	77	36
Cash at bank	64,765	43,511	54,989	29,050
Short term fixed deposit	9,921	20,845	6	10,000
Cash and cash equivalents	74,789	64,403	55,072	39,086

5. TRADE ACCOUNTS RECEIVABLE

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
<u>Trade accounts receivable of related parties</u>				
Current	176,448	192,856	163,061	191,739
Overdue within 3 months	4,345	15,365	4,345	12,098
Total	180,793	208,221	167,406	203,837
<u>Trade accounts receivable of other companies</u>				
Current	37,106	60,009	25,616	47,319
Overdue within 3 months	9,087	30,184	4,883	22,025
Overdue 3 to 6 months	--	428	--	428
Total	46,193	90,621	30,499	69,772
Total trade accounts receivable	226,986	298,842	197,905	273,609

6. OTHER CURRENT FINANCIAL ASSETS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
Investments in Open-end Fund-Debt Securities	309	10,309	--	10,000
<u>Add</u> Purchased during the periods	48,000	--	--	--
<u>Less</u> Sold during the periods	(24,916)	(10,000)	--	(10,000)
Total cost	23,393	309	--	--
<u>Add</u> Allowance for investment adjustment	100	4	--	--
Investments in Open-end Fund-fair value	23,493	313	--	--

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

THOUSAND BAHT

PARTICULARS FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
Unrealized gain on investments in Open-end Fund	96	2	--	--
Realized gain on disposal of investments in Open-end Fund	84	17	--	17
Gain on investments in Open-end Fund	180	19	--	17

In July 2024, the Company has invested in Government Savings Bank Lottery (1 year) amount of Baht 1,000,000.00.

7. OTHER NON - CURRENT FINANCIAL ASSETS

7.1 Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value		Dividends for the nine-month periods	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023	September 30, 2024	September 30, 2023
Related Companies						
1. Saha Pathana Inter-Holding Plc.	0.24	0.24	12,896	12,896	833	833
2. I.C.C. International Plc.	0.29	0.29	5,735	5,519	1,180	843
3. Saha Pathanapibul Plc.	1.03	0.87	138,878	106,451	4,744	2,870
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	74	105
Total cost			162,594	129,951	6,831	4,651
<u>Less</u> Allowance for loss on capital decrease*			(1,266)	(1,266)		
<u>Add</u> Allowance for measuring of marketable securities			163,974	186,687		
Marketable securities - fair value			325,302	315,372		
Other Companies						
1. The Siam Cement Plc.			387	387	18	13
2. SCG Packaging Plc.			14	14	--	--
3. Nation Group (Thailand) Plc.			4,072	4,072	--	--
4. Super Turtle Plc.			52	52	--	--
5. The One Enterprise Plc.			2,125	2,125	53	53
Total cost			6,650	6,650	71	66
<u>Less</u> Allowance for measuring of marketable securities			(4,729)	(4,502)		
Marketable securities - fair value			1,921	2,148		
Total Marketable securities - fair value (Separate financial statements)			327,223	317,520	6,902	4,717
<u>Subsidiary invested in</u>						
Related Company						
Saha Pathanapibul Plc.	0.02	0.01	3,229	2,232	56	40
<u>Add</u> Allowance for measuring of marketable securities			131	248		
Marketable securities - fair value (Subsidiary)			3,360	2,480		
Total Marketable securities - fair value (Consolidated)			330,583	320,000	6,958	4,757

THOUSAND BAHT

RELATED COMPANIES	TYPE OF BUSINESS	RELATIONSHIP	ISSUED AND PAID - UP SHARE CAPITAL	
			September 30,	December 31,
			2024	2023
1. Saha Pathana Inter-Holding Plc.	Commerce	Shareholders / co - directors	571,933	571,891
2. I.C.C. International Plc.	Fashion	Shareholders / co - directors	365,000	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 March 2024, the Company has invested in Saha Pathanapibul Public Company Limited amount of shares 200,400 (cost value of Baht 62.14 per share) amount of Baht 12,453,548.38 and in April 2024, the Company has invested an additional amount of shares 318,900 (cost value of Baht 62.63 per share) amount of Baht 19,974,035.44 and in September 2024, the subsidiary has invested in Saha Pathanapibul Public Company Limited amount of shares 16,700 (cost value of Baht 59.68 per share) amount of Baht 996,755.14.

In May 2024, the Company received dividend of shares from I.C.C. International Public Company Limited amount of shares 215,701 (cost value of Baht 1 per share) amount of Baht 215,701.00.

7.2 Private Fund

THOUSAND BAHT

PARTICULARS	Investment Value		Return on investments in Private Fund for the nine-month periods	
	September 30,	December 31,	September 30,	September 30,
	2024	2023	2024	2023
1. BBL Asset Management Co., Ltd.	190,000	190,000	--	--
2. Kasikorn Asset Management Co., Ltd.	300,000	300,000	6,000	--
3. Kiatnakin Phatra Asset Management Co., Ltd.	62,132	12,581	--	--
Total cost	552,132	502,581		
<u>Add (less)</u> Allowance for measuring of Private Fund	6,788	(746)		
Private Fund - fair value (Separate financial statements)	558,920	501,835	6,000	--

PARTICULARS	Investment Value		Return on investments in Private Fund for the nine-month periods	
	September 30, 2024	December 31, 2023	September 30, 2024	September 30, 2023
<u>Subsidiary invested in</u>				
Kasikorn Asset Management Co., Ltd.	10,000	10,000	--	--
<u>Add (less)</u> Allowance for measuring of Private Fund	195	(39)		
Private Fund - fair value (Subsidiary)	10,195	9,961		
Private Fund - fair value (Consolidated)	569,115	511,796	6,000	--

In quarter 1/2024, the Company has invested in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 40,000,000.00.

In quarter 2/2024, the Company has disposed of investments in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 40,103,768.80. The Company has recognizing gain on disposal amount of Baht 103,768.80 in the statements of income.

In quarter 3/2024, the Company has invested in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 51,551,067.38 and the Company has disposed of investments amount of Baht 1,551,067.38 by recording the reversal allowance for unrealized loss on fair value measuring amount of Baht 420,843.25 and recognizing loss on disposal amount of Baht 28,089.37 in the statements of income.

In 2023, the Company has invested in Private Fund - Kiatnakin Phatra Asset Management Co., Ltd., amount of Baht 30,000,000.00 and the Company has disposed of investments amount of Baht 31,952,595.99 by recording the reversal allowance for unrealized loss on fair value measuring amount of Baht 442,431.23 and recognizing gain on disposal amount of Baht 240,992.89 in the statements of income.

7.3 Non - Marketable securities

THOUSAND BAHT

PARTICULARS	% Holding		Investment Value		Dividends for the nine-month periods	
	September	December	September	December	September	September
	30, 2024	31, 2023	30, 2024	31, 2023	30, 2024	30, 2023
<u>Other long-term investments</u>						
1. Thai Samsung Electronics Co., Ltd.	0.08	0.08	1,000	1,000	15,173	13,260
2. Raja Uchino Co., Ltd.	1.50	1.50	1,533	1,533	--	--
3. Treasure Hill Co., Ltd.	1.00	1.00	2,000	2,000	--	--
4. Advantage Footwear Co., Ltd.	0.38	0.38	*1,388	*1,388	--	14
5. Sahapat Properties Co., Ltd.	2.50	2.50	500	500	25	50
6. K. Commercial & Construction Co., Ltd.	2.00	2.00	1,000	1,000	--	--
7. First United Industry Co., Ltd.	1.00	1.00	400	400	--	--
8. Waseda Education (Thailand) Co., Ltd.	4.91	4.91	491	491	--	--
9. Thanara Co., Ltd.	1.67	1.67	1,500	1,500	--	--
10. Dairy Thai Co., Ltd.	3.04	3.04	*5,850	*5,850	--	--
11. United Utility Co., Ltd.	5.71	5.71	20,000	20,000	--	600
12. Nutrition House Co., Ltd.	0.03	0.03	12	12	--	--
13. P A Capital Co., Ltd.	0.02	0.02	3	3	--	--
Total cost			35,677	35,677	15,198	13,924
<u>Less</u> Allowance for loss on capital decrease			*(4,847)	*(4,847)		
Non - marketable securities - book value			30,830	30,830		
<u>Add</u> Allowance for investments adjustment			161,182	161,182		
Total non - marketable securities - fair value			192,012	192,012		
Gold Bars 99.99%			2,240	2,240		
Total non - marketable securities - fair value						
(Consolidated and Separate financial statements)			194,252	194,252		

In September 2023, Imperial Technology Management Services Plc. has liquidation completion, the Company recorded refund from the liquidation amount of Baht 97,575, the gain from liquidation is recognized in the retained earnings - unappropriated. As shown in the statements of changes in shareholders' equity in the consolidated and the separate financial statements amount of Baht 97,575.

In July 2023, Waseda Education (Thailand) Co., Ltd. has reduced its capital from 200,000 shares, at Baht 100 par value to 100,000 shares at Baht 100 par value. The Company has recorded reduction in investments in proportion of investments which received a refund in the amount of Baht 491,100.

In June 2023, the Company wrote-off the investments in Thai Flying Maintenance Co., Ltd. and the allowance for impairment amount of Baht 200,000, because that company no longer operates.

In January 2023, Pinnacle Travel Co., Ltd. has liquidation completion, the Company recorded refund from the liquidation amount of Baht 521.26, the loss from liquidation is recognized in the retained earnings - unappropriated. As shown in the statements of changes in shareholders' equity in the consolidated and the separate financial statements amount of Baht 29,403.74.

In December 2023, the Company has purchased 99.99% of gold bars (1 kilogram) amount of Baht 2,240,240.00.

8. INVESTMENTS IN ASSOCIATE

THOUSAND BAHT

CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	% Holding		Equity Method		Cost Method	
	September	December	September	December	September	December
	30, 2024	31, 2023	30, 2024	31, 2023	30, 2024	31, 2023
Media Intelligence Group Co., Ltd.	30	30	199,943	195,479	6,001	6,001

THOUSAND BAHT

COMPANY	TYPE OF BUSINESS	ISSUED AND PAID - UP SHARE CAPITAL		DIVIDENDS FOR THE NINE-MONTH PERIODS	
		September	December	September	September
		30, 2024	31, 2023	30, 2024	30, 2023
Media Intelligence Group Co., Ltd.	Agency or broker advertising	20,000	20,000	11,400	11,400

The share of profit from investments for using the equity method which are recorded on the consolidated statements of income for the nine-month periods ended September 30, 2024 and 2023, as follows:

THOUSAND BAHT

SHARE OF PROFIT FROM INVESTMENTS FOR USING THE EQUITY METHOD FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30,	CONSOLIDATED	
	2024	2023
Media Intelligence Group Co., Ltd.	15,824	15,048

Summarized financial information of associate

Financial information of the associate is summarized, as follow:

MILLION BAHT

COMPANY	Total assets		Total liabilities		Profit for the nine-month periods	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023	September 30, 2024	September 30, 2023
Media Intelligence Group Co., Ltd.	2,099.23	2,007.18	1,419.23	1,339.60	52.74	50.16

9. INVESTMENTS IN SUBSIDIARIES

THOUSAND BAHT

PARTICULARS	% Holding		THE SEPARATE FINANCIAL STATEMENTS (Cost Method)	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
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 NINE-MONTH PERIODS	
		September 30, 2024	December 31, 2023	September 30, 2024	September 30, 2023
SPRINGBOARD PLUS COMPANY LIMITED	Advertising Agency	6,511	6,511	--	--
INTEGRATED COMMUNICATION COMPANY LIMITED	Public Relation	3,500	3,500	4,200	1,960
Total				4,200	1,960

10. PROPERTY, PLANT AND EQUIPMENT

THOUSAND BAHT

PARTICULARS	CONSOLIDATED	
	September 30, 2024	December 31, 2023
<u>Cost</u>		
Beginning balances	303,031	378,324
Increase during the periods	4,970	4,932
Transferred from right-of-use assets	--	2,546
Disposal/unused	(2,010)	(82,771)
Ending balances	305,991	303,031
<u>Accumulated depreciation</u>		
Beginning balances	(115,807)	(183,289)
Depreciation for the periods	(6,616)	(10,449)
Transferred from right-of-use assets	--	(2,546)
Disposal/unused	1,673	80,477
Ending balances	(120,750)	(115,807)
Net book value	185,241	187,224

THOUSAND BAHT

PARTICULARS	THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023
<u>Cost</u>		
Beginning balances	289,999	365,462
Increase during the periods	4,731	3,045
Transferred from right-of-use assets	--	2,546
Disposal/unused	(2,010)	(81,054)
Ending balances	292,720	289,999
<u>Accumulated depreciation</u>		
Beginning balances	(105,484)	(171,894)
Depreciation for the periods	(5,893)	(9,808)
Transferred from right-of-use assets	--	(2,546)
Disposal/unused	1,673	78,764
Ending balances	(109,704)	(105,484)
Net book value	183,016	184,515

11. RIGHT-OF-USE ASSETS

The net book value of right-of-use assets related to motor vehicles for the periods of 3-7 years are presented as follows:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023
<u>Cost</u>		
Beginning balances	3,743	7,343
Increase during the periods	655	--
Transferred to equipment	--	(2,546)
Cancel the lease	(1,353)	(1,054)
Ending balances	3,045	3,743
<u>Accumulated depreciation</u>		
Beginning balances	(1,797)	(3,953)
Depreciation for the periods	(407)	(1,444)
Transferred to equipment	--	2,546
Cancel the lease	1,353	1,054
Ending balances	(851)	(1,797)
Net book value	2,194	1,946

12. LEASE LIABILITIES

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

THOUSAND BAHT

PARTICULARS	CONSOLIDATED AND THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023
Beginning balances	2,619	4,364
<u>Add</u> Increase during the periods - Principal	655	--
- Deferred interest expenses	108	--
- Deferred input tax	53	--
<u>Less</u> Payments for the periods - Principal	(357)	(1,461)
- Interest expenses	(153)	(284)
- Deferred input tax	(3)	--
Ending balances	2,922	2,619
<u>Less</u> Deferred interest expenses	(498)	(543)
Deferred input tax	(50)	--
Total	2,374	2,076
<u>Less</u> Current portion of lease liabilities	(463)	(399)
Lease liabilities-net	1,911	1,677

The lease liabilities arise from the vehicle lease agreement. It is due for monthly payment. Which will be completed by 2029.

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

13. INCOME TAX

Corporate income taxes of the Company and subsidiaries for the three-month and nine-month periods ended September 30, 2024 and 2023 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.

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

Income tax expenses recognized in statements of income consist:

THOUSAND BAHT

PARTICULARS FOR THE PERIODS ENDED SEPTEMBER 30,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
<u>THREE-MONTH</u>				
The corporate income tax for the periods	7,727	2,400	6,638	1,155
Deferred taxes from temporary differences and reversal temporary differences	1,078	1,711	1,032	1,735
Income tax expenses	8,805	4,111	7,670	2,890
<u>NINE-MONTH</u>				
The corporate income tax for the periods	15,769	4,083	12,979	1,155
Deferred taxes from temporary differences and reversal temporary differences	1,436	1,240	1,493	1,227
Income tax expenses	17,205	5,323	14,472	2,382

As at September 30, 2024 and December 31, 2023, the deferred tax assets/liabilities arose from the following temporary differences:

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
Accumulated temporary differences in the statements of income				
Allowance for measuring of other current financial assets	(100)	(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	(6,983)	785	(6,788)	746
Allowance for loss on capital decrease in non-marketable securities	4,847	4,847	4,847	4,847

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
Allowance for impairment in non-marketable securities	1,875	1,875	1,875	1,875
Unused tax losses	939	688	--	--
Non-current provisions for employee benefits	26,488	26,055	21,331	21,263
Total	28,332	35,512	22,531	29,997
Temporary differences in the statements of comprehensive income - recognized in other components of the shareholders' equity				
Allowance for measuring of marketable securities	(159,376)	(182,433)	(159,245)	(182,185)
Allowance for measuring of non-marketable securities	(163,057)	(163,057)	(163,057)	(163,057)
Loss on re-measurement of defined benefit plans	5,516	7,828	2,668	4,980
Total	(288,585)	(302,150)	(297,103)	(310,265)
Deferred tax liabilities	(57,717)	(60,430)	(59,420)	(62,053)

14. NON - CURRENT PROVISIONS FOR EMPLOYEE BENEFITS

THOUSAND BAHT

PARTICULARS	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30,	December 31,	September 30,	December 31,
	2024	2023	2024	2023
<u>Defined benefit obligation</u>				
Beginning balances	33,883	35,959	26,243	28,791
<u>Add</u> Current service cost	1,179	1,637	921	1,298
Interest cost	624	626	517	493
<u>Less</u> Gain on re-measurement of defined benefit plans	(2,312)	--	(2,312)	--
<u>Less</u> Benefit paid during the periods	(1,370)	(4,339)	(1,370)	(4,339)
Ending balances	32,004	33,883	23,999	26,243

15. DIVIDEND PAYMENT AND DIRECTORS' REMUNERATION

On April 25, 2024, the resolutions of the Company's Ordinary General Shareholders' Meeting No.30 for the year 2024 was held and approved to pay dividend from the Company's operations for the year 2023, to the shareholders of 7,870,000 shares at Baht 8.50 per share, amount Baht 66.89 million. The dividend payment to the shareholders was made on May 23, 2024 and approved a resolution to pay directors' remuneration at the maximum of Baht 7 million per year.

On April 27, 2023, the resolutions of the Company's Ordinary General Shareholders' Meeting No.29 for the year 2023, approved to pay dividend from the Company's operations for the year 2022 to the shareholders of 7,870,000 shares at Baht 3.50 per share the amount of Baht 27.54 million. The dividend payment to the shareholders was made on May 25, 2023 and approved a resolution to pay directors' remuneration at the maximum of Baht 7 million per year.

16. FINANCIAL INFORMATION BY SEGMENT

The Group has 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 8
Subsidiaries	See Note 9
Related companies	
1. Saha Pathana Inter-Holding Plc.	Shareholders / Co - directors
2. I.C.C. International Plc.	Shareholders / Co - directors
3. Saha Pathanapibul Plc.	Shareholders / Co - directors
4. Lion Corporation (Thailand) Limited	Co - directors
5. Boutique New City Plc.	Co - shareholders
6. Thai President Foods Plc.	Shareholders / Co - directors
7. Ruamissara Co., Ltd.	Co - directors
8. HAKUHODO DY MEDIA PARTNERS INC.	Shareholder in an associate of the Company
9. Future Marketing Communications Group Co., Ltd.	Shareholder in an associate of the Company
10. HAKUHODO (BANGKOK) CO., LTD.	Shareholder in an associate of the Company
11. President Bakery Plc.	Co - Major shareholders
12. Chailadadol Co., Ltd.	Co - directors
13. Data First Co., Ltd.	Co - directors
14. Chokwattana Co., Ltd.	Co - directors
15. Bangkok Athletic Co., Ltd.	Director is relative with director of the the Company
16. Munk Productions Co., Ltd.	Co - directors
17. Saha Lawson Co., Ltd.	Co - directors
18. Sun Vending Technology Plc.	Shareholders / Co - directors
19. Thai Wacoal Plc.	Co - directors
20. Chokchaipibul Co., Ltd.	Co - directors

The significant transactions with related parties are as follows:

THOUSAND BAHT

Transactions in statements of financial position	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
<u>Trade accounts receivable</u>				
- Subsidiaries	--	--	397	14,092
- Related companies	180,793	208,221	167,009	189,745
Total	180,793	208,221	167,406	203,837
<u>Other current receivables</u>				
- Subsidiaries	--	--	21	20
- Associate	777	882	777	882
- Related companies	1,959	3,880	1,959	3,880
Total	2,736	4,762	2,757	4,782
<u>Marketable securities-fair value</u>				
- Related companies	328,662	317,852	325,302	315,372
<u>Trade accounts payable</u>				
- Subsidiaries	--	--	43	--
- Associate	72,567	42,905	72,299	42,594
- Related companies	5,296	34,663	5,296	34,663
Total	77,863	77,568	77,638	77,257
<u>Lease liabilities</u>				
- Related company	2,374	2,076	2,374	2,076
<u>Other non-current liabilities</u>				
- Subsidiaries	--	--	99	99
- Related companies	70	70	70	70
Total	70	70	169	169

THOUSAND BAHT

Transactions in statements of income for the nine-month periods ended September 30,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
<u>Revenues from services and commissions</u>				
- Subsidiaries	--	--	328	3,173
- Associate	1,864	1,760	1,864	1,760
- Related companies	373,859	284,160	325,319	242,312
Total	375,723	285,920	327,511	247,245

Transactions in statements of income for the nine-month periods ended September 30,	CONSOLIDATED		THE SEPARATE FINANCIAL STATEMENTS	
	2024	2023	2024	2023
<u>Other incomes</u>				
- Subsidiaries	--	--	1,315	1,064
- Related companies	2,108	1,815	2,108	1,815
Total	2,108	1,815	3,423	2,879
<u>Dividend income</u>				
- Subsidiaries	--	--	4,200	1,960
- Associate	--	--	11,400	11,400
- Related companies	6,887	4,691	6,831	4,651
Total	6,887	4,691	22,431	18,011
<u>Cost of services and commissions</u>				
- Subsidiaries	--	--	3,191	--
- Associate	3,610	2,675	3,610	1,102
- Related companies	32,559	28,523	30,926	28,523
Total	36,169	31,198	37,727	29,625
<u>Service and administrative expenses</u>				
- Subsidiary	--	--	--	40
- Related company	46	368	46	368
Total	46	368	46	408
<u>Finance cost</u>				
- Related company	153	224	153	224

18. COMMITMENT AND CONTINGENT LIABILITIES

18.1 As at September 30, 2024, the Group has contingent liabilities in relation to letters of guarantee issued by commercial banks amounting to approximately Baht 2.71 million. The Group pledged their 3 months and 12 months time deposit as collateral for the letter of guarantee.

18.2 As at September 30, 2024, the Company had overdraft facilities amount of Baht 10 million guaranteed by one director of the Company and related person, and letter of guarantee from commercial banks amount of Baht 8 million guaranteed by 3 months and 12 months time deposit.

18.3 As at September 30, 2024, the Company had outstanding forward contract line from a commercial bank of USD 200,000 from the total of USD 200,000 or equivalent.

19. FINANCIAL STATEMENTS APPROVAL

These interim financial statements were authorized for issuing by the Company's authorized directors on November 13, 2024.