### KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES

## STATEMENTS OF FINANCIAL POSITION

### AS AT JUNE 30, 2021

(Unit : Baht)

		Consolidated financial statements		Separate financial statements	
	Note	June 30, 2021	December 31, 2020	June 30, 2021	December 31, 2020
		(Unaudited but	(Audited)	(Unaudited but	(Audited)
		reviewed only)		reviewed only)	
Assets					
Current assets					
Cash and cash equivalents	5	22,482,771.35	27,279,463.70	22,477,771.33	27,186,866.56
Trade and other current receivables	6	93,623,259.28	101,505,442.67	93,330,853.99	101,303,943.70
Short-term loans to related parties	25	-	-	6,347,593.33	7,800,000.00
Inventories	7	172,854,387.18	169,691,977.53	172,983,943.62	169,960,487.44
Other current financial assets	8	-	19,968,699.52	-	19,968,699.52
Total current assets		288,960,417.81	318,445,583.42	295,140,162.27	326,219,997.22
Non-current assets					
Restricted bank deposit		838,404.41	1,470,545.92	838,404.41	1,470,545.92
Other current financial assets	9	49,605,786.66	95,511,075.67	49,605,786.66	95,511,075.67
Investment in subsidiaries	10	-	-	-	-
Property, plant and equipment	11	258,120,561.85	170,007,627.48	257,089,877.31	168,798,085.71
Right-of-use assets	12	16,788,450.73	19,074,800.02	25,478,718.36	29,394,492.86
Other intangible assets	13	2,525,606.33	2,026,393.26	2,404,893.05	1,895,762.92
Deferred tax assets	14	8,269,327.10	7,564,391.34	8,269,327.10	7,564,391.34
Other non-current assets		1,428,923.82	433,923.82	1,428,923.82	433,923.82
Total non-current assets		337,577,060.90	296,088,757.51	345,115,930.71	305,068,278.24
Total assets		626,537,478.71	614,534,340.93	640,256,092.98	631,288,275.46

Notes to financial statements are parts of these financial statements.

Sign				Directors
(	Mr.Boonsak Kiatjaro	onlert Mr.Kiattichai	Song-In	)

# KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES STATEMENTS OF FINANCIAL POSITION (CONTINUED) ${\bf AS\ AT\ JUNE\ 30,2021}$

(Unit : Baht)

		Consolidated financial statements		Separate financial statements	
	Note	June 30, 2021 (Unaudited but reviewed only)	December 31, 2020 (Audited)	June 30, 2021 (Unaudited but reviewed only)	December 31, 2020 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institutions		50,418.52	-	-	-
Trade and other current payables	15	34,226,601.88	27,023,783.10	34,454,885.95	27,237,742.42
Current portion of long-term loans from					
financial institutions	16	11,324,809.10	11,087,761.07	11,324,809.10	11,087,761.07
Current portion of lease liabilities	17	3,696,605.09	3,797,785.86	6,974,888.58	7,007,261.28
Current provisions for employee benefits	18	638,095.99	638,095.99	638,095.99	638,095.99
Accrued corporate income tax		5,834,467.26	6,711,532.67	5,834,467.26	6,711,532.67
Total current liabilities		55,770,997.84	49,258,958.69	59,227,146.88	52,682,393.43
Non-current liabilities					
Long-term loans from financial institutions	16	57,467,288.92	35,191,723.64	57,467,288.92	35,191,723.64
Lease liabilities	17	14,952,388.74	16,790,000.60	20,734,942.74	24,229,080.84
Non - current provisions for employee benefit	18	15,399,030.49	14,313,654.01	15,399,030.49	14,313,654.01
Total non-current liabilities		87,818,708.15	66,295,378.25	93,601,262.15	73,734,458.49
Total liabilities		143,589,705.99	115,554,336.94	152,828,409.03	126,416,851.92

Notes to financial statements are parts of these financial statements.

Sign			Directors
(	Mr.Boonsak Kiatjaroonlert	Mr.Kiattichai Song-In	)

# KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES STATEMENTS OF FINANCIAL POSITION (CONTINUED) ${\bf AS\ AT\ JUNE\ 30,2021}$

(Unit : Baht)

	Consolidated fin	Consolidated financial statements		Separate financial statements	
Note	June 30, 2021	December 31, 2020	June 30, 2021	December 31, 2020	
	(Unaudited but	(Audited)	(Unaudited but	(Audited)	
	reviewed only)		reviewed only)		
Liabilities and shareholders' equity (Cont'd)					
Shareholders' equity					
Share capital					
Authorized share capital					
430,000,000 ordinary shares of baht 0.50 each	215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00	
Issued and paid-up share capital					
430,000,000 ordinary shares of baht 0.50 each	215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00	
Premium on ordinary shares	519,692,804.13	519,692,804.13	519,692,804.13	519,692,804.13	
Difference from restructuring	-	-	(455,663,044.80)	(455,663,044.80)	
Deficit on business combination under					
common control	(460,919,363.96)	(460,919,363.96)	-	-	
Surplus on share-based payment	17,673,982.80	17,673,982.80	17,673,982.80	17,673,982.80	
Retained earnings					
Appropriated					
Legal reserve 19	18,700,000.00	18,700,000.00	18,700,000.00	18,700,000.00	
Unappropriated	172,800,349.75	188,501,418.63	172,023,941.82	189,136,519.02	
Other components of shareholders' equity	-	331,162.39	-	331,162.39	
Total shareholders' equity	482,947,772.72	498,980,003.99	487,427,683.95	504,871,423.54	
Total liabilities and shareholders' equity	626,537,478.71	614,534,340.93	640,256,092.98	631,288,275.46	

Notes to financial statements are parts of these financial statements.

Sign				Directors
(	Mr.Boonsak Kiatjaro	onlert Mr.Kiattichai	Song-In	)