

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2022

(Unit : Baht)

	<i>Note</i>	Consolidated financial statements		Separate financial statements	
		September 30, 2022	December 31, 2021	September 30, 2022	December 31, 2021
		<i>(Unaudited but reviewed only)</i>	<i>(Audited)</i>	<i>(Unaudited but reviewed only)</i>	<i>(Audited)</i>
Assets					
Current assets					
Cash and cash equivalents	5	39,453,558.06	30,306,166.89	39,161,491.16	29,953,274.15
Trade and other current receivables	6	123,788,341.67	148,461,492.63	123,343,043.52	148,080,018.92
Short-term loans to related parties	25	-	-	3,161,723.72	5,350,185.38
Inventories	7	242,666,803.05	180,867,719.80	242,751,465.25	180,969,754.01
Total current assets		405,908,702.78	359,635,379.32	408,417,723.65	364,353,232.46
Non-current assets					
Restricted bank deposit		3,389,742.50	1,183,103.80	3,389,742.50	1,183,103.80
Other current financial assets	8	20,175,832.98	25,153,392.92	20,175,832.98	25,153,392.92
Investment in subsidiaries	9	-	-	-	-
Property, plant and equipment	10	363,143,259.41	277,320,961.11	362,557,595.25	276,471,745.76
Right-of-use assets	11	12,110,746.31	14,864,114.70	16,727,451.09	21,924,957.22
Other intangible assets	12	1,492,337.83	2,315,490.16	1,396,665.41	2,204,858.94
Deferred tax assets	13	8,781,020.52	8,786,084.08	8,233,663.87	7,802,567.75
Other non-current assets		1,333,222.54	1,367,483.61	1,333,222.54	1,367,483.61
Total non-current assets		410,426,162.09	330,990,630.38	413,814,173.64	336,108,110.00
Total assets		816,334,864.87	690,626,009.70	822,231,897.29	700,461,342.46

Notes to financial statements are parts of these financial statements.

SignDirectors

(Mr.Boonsak Kiatjaroonlert Mr.Surawut Kanchitvinijkul)

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT SEPTEMBER 30, 2022

(Unit : Baht)

	Note	Consolidated financial statements		Separate financial statements	
		September 30, 2022	December 31, 2021	September 30, 2022	December 31, 2021
		(Unaudited but reviewed only)	(Audited)	(Unaudited but reviewed only)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institutions	14	15,000,000.00	-	15,000,000.00	-
Trade and other current payables	15	64,784,604.00	43,940,193.22	65,069,217.56	44,167,768.64
Current portion of long-term loans from financial institutions	16	35,523,395.32	17,067,325.46	35,523,395.32	17,067,325.46
Current portion of lease liabilities	17	3,600,368.17	3,674,797.81	7,057,195.14	7,023,364.56
Current provisions for employee benefits	18	258,661.49	620,083.75	258,661.49	620,083.75
Accrued corporate income tax		2,436,470.70	6,017,560.86	2,436,470.70	6,017,560.86
Total current liabilities		121,603,499.68	71,319,961.10	125,344,940.21	74,896,103.27
Non-current liabilities					
Long-term loans from financial institutions	16	142,795,684.53	74,936,299.46	142,795,684.53	74,936,299.46
Lease liabilities	17	10,413,110.91	13,115,202.77	11,897,304.20	17,205,716.27
Non - current provisions for employee benefit	18	16,356,247.76	14,686,825.25	16,356,247.76	14,686,825.25
Total non-current liabilities		169,565,043.20	102,738,327.48	171,049,236.49	106,828,840.98
Total liabilities		291,168,542.88	174,058,288.58	296,394,176.70	181,724,944.25

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SignDirectors

(Mr.Boonsak Kiatjaroonlert Mr.Surawut Kanchitvinijkul)

KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT SEPTEMBER 30, 2022

(Unit : Baht)

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Liabilities and shareholders' equity (Cont'd)					
Shareholders' equity					
Share capital					
Authorized share capital					
		215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00
		430,000,000 ordinary shares of baht 0.50 each			
Issued and paid-up share capital					
		215,000,000.00	215,000,000.00	215,000,000.00	215,000,000.00
		430,000,000 ordinary shares of baht 0.50 each			
		519,692,804.13	519,692,804.13	519,692,804.13	519,692,804.13
		Premium on ordinary shares			
		-	-	(455,663,044.80)	(455,663,044.80)
		Difference from restructuring			
Deficit on business combination under					
		(460,919,363.96)	(460,919,363.96)	-	-
		common control			
		17,673,982.80	17,673,982.80	17,673,982.80	17,673,982.80
		Surplus on share-based payment			
Retained earnings					
Appropriated					
		21,500,000.00	21,500,000.00	21,500,000.00	21,500,000.00
	19	Legal reserve			
		212,218,899.02	203,620,298.15	207,633,978.46	200,532,656.08
		Unappropriated			
		-	-	-	-
		Other components of shareholders' equity			
		525,166,321.99	516,567,721.12	525,837,720.59	518,736,398.21
		Total shareholders' equity			
		816,334,864.87	690,626,009.70	822,231,897.29	700,461,342.46
		Total liabilities and shareholders' equity			

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SignDirectors
 (Mr.Boonsak Kiatjaroonlert Mr.Surawut Kanchitvinijkul)