

DYNASTY CERAMIC PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2024

(Unit : Thousand Baht)

	Notes	Consolidated		Separate	
		June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023
		"Unaudited"	"Audited"	"Unaudited"	"Audited"
		"Reviewed"		"Reviewed"	
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents		76,779	87,385	66,474	76,588
Trade account and other current receivables - net	3	185,680	144,143	175,726	135,917
Other current receivables - subsidiaries company	2	-	-	1,815	1,360
Inventories - net	4	2,636,272	2,741,142	2,573,032	2,692,185
Other current financial assets		1,064	1,064	1,064	1,064
Non - current assets classified as held for sale		-	8,693	-	8,693
TOTAL CURRENT ASSETS		2,899,795	2,982,427	2,818,111	2,915,807
NON - CURRENT ASSETS					
Other non-current financial assets		314	314	-	-
Investment in subsidiary	5	-	-	2,544,817	2,544,817
Investment property - net	6	79,944	82,715	79,944	82,715
Property, plant and equipment - net	7	6,290,576	6,258,921	5,246,866	5,162,791
Right-of-use assets	10.1	607,222	656,333	592,459	638,215
Intangible asset - net	8	29,126	21,258	29,126	21,258
Deferred income tax asset		42,319	43,666	-	-
Other non - current assets		14,904	14,496	13,474	13,066
TOTAL NON- CURRENT ASSETS		7,064,405	7,077,703	8,506,686	8,462,862
TOTAL ASSETS		9,964,200	10,060,130	11,324,797	11,378,669



อลงกต
รองประธานกรรมการ

วิวัฒน์
กรรมการผู้จัดการใหญ่

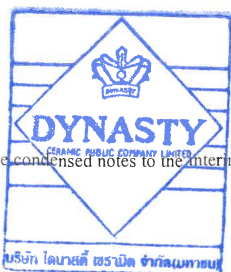
DYNASTY CERAMIC PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION (CONTINUED)

AS AT JUNE 30, 2024

(Unit : Thousand Baht)

	Notes	Consolidated		Separate	
		June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2024
		"Unaudited"	"Audited"	"Unaudited"	"Audited"
		"Reviewed"		"Reviewed"	
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES					
Short - term loans from financial institutions	9	1,150,000	1,590,000	1,150,000	1,590,000
Trade account and other current payables		818,706	763,504	487,553	445,458
Trade account payables - subsidiaries company	2	-	-	1,959,895	1,888,118
Other current payables - subsidiaries company	2	-	-	2,217	219
Lease liabilities - current portion	10.2	130,033	139,302	123,626	132,508
Accrued income tax		149,197	134,077	147,842	133,534
TOTAL CURRENT LIABILITIES		2,247,936	2,626,883	3,871,133	4,189,837
NON - CURRENT LIABILITIES					
Unfunded provident fund - non contributory	11	40,460	39,576	-	-
Lease liabilities - net of current portion	10.2	462,576	509,153	454,208	497,784
Non - current provisions for employee benefits		174,123	168,180	68,685	70,202
Deferred income tax liability		27,347	26,535	27,347	26,535
Other non-current liabilities		9,695	8,141	9,695	8,141
TOTAL NON-CURRENT LIABILITIES		714,201	751,585	559,935	602,662
TOTAL LIABILITIES		2,962,137	3,378,468	4,431,068	4,792,499
SHAREHOLDERS' EQUITY					
Share capital - common share at Baht 0.1 par value					
Registered - 9,125,611,266 shares		912,561	912,561	912,561	912,561
Issued and paid - up 9,125,611,266 shares		912,561	912,561	912,561	912,561
Premium on share capital		3,233,498	3,233,498	3,233,498	3,233,498
Other surpluses (deficits)		(1,684,986)	(1,684,986)	-	-
Retained earnings					
Appropriated for legal reserve		91,256	91,256	91,256	91,256
Unappropriated		4,404,321	4,084,220	2,656,414	2,348,855
Total Shareholders' equity of the Company		6,956,650	6,636,549	6,893,729	6,586,170
Non-controlling interests		45,413	45,113	-	-
TOTAL SHAREHOLDERS' EQUITY		7,002,063	6,681,662	6,893,729	6,586,170
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		9,964,200	10,060,130	11,324,797	11,378,669



The condensed notes to the interim financial information are an integral part of this interim financial information.

อธิษฐาน
สมฤทัย บุญฤกษ์

จินนทร์ ศุภกิจญ์ โสภณพงศ์

"UNAUDITED"

"REVIEWED"

DYNASTY CERAMIC PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2024

(Unit : Thousand Baht)

	Notes	Consolidated		Separate	
		2024	2023	2024	2023
Profit or loss:					
Revenue from sales	13	1,764,514	1,951,328	1,764,514	1,951,328
Costs of sales	13	(1,063,350)	(1,226,083)	(1,082,747)	(1,245,657)
Gross profit margin		701,164	725,245	681,767	705,671
Other income	13	15,920	14,439	19,036	18,002
Distribution costs		(165,639)	(180,667)	(165,639)	(180,667)
Administrative expenses		(208,008)	(205,354)	(198,450)	(195,072)
Finance costs	13	(5,960)	(7,397)	(5,100)	(7,024)
Profit (loss) before income tax		337,477	346,266	331,614	340,910
Income tax expenses		(67,223)	(68,666)	(66,279)	(68,500)
Profit (loss) for the period		270,254	277,600	265,335	272,410
Other comprehensive income:					
Other comprehensive income for the period		2,227	-	1,178	-
Total comprehensive income for the period		272,481	277,600	266,513	272,410
Profit (loss) attributable to:					
Owner of the Company		270,140	277,537	265,335	272,410
Non-controlling interests		114	63	-	-
		270,254	277,600	265,335	272,410
Total comprehensive income attributable to:					
Owner of the Company		272,344	277,537	266,513	272,410
Non-controlling interests		137	63	-	-
		272,481	277,600	266,513	272,410
Earnings per Share					
Basic earnings (loss) per share (Baht)		0.030	0.030	0.029	0.030
The number of ordinary shares weighted average (Thousand Shares)		9,125,611	9,125,611	9,125,611	9,125,611



สมฤทธิ์ บุญฤทธิ์

จันทน์ สุกกัญญาไพฑูริย์

The condensed notes to the interim financial information are an integral part of this interim financial information.

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"REVIEWED"

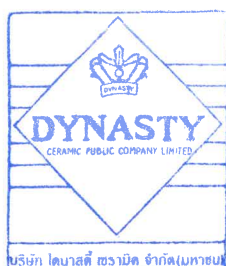
DYNASTY CERAMIC PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2024

(Unit : Thousand Baht)

	Notes	Consolidated		Separate	
		2024	2023	2024	2023
Profit or loss:					
Revenue from sales	13	3,782,771	4,166,091	3,782,771	4,166,091
Costs of sales	13	(2,295,753)	(2,614,831)	(2,339,089)	(2,665,738)
Gross profit margin		1,487,018	1,551,260	1,443,682	1,500,353
Other income	13	32,054	27,856	38,507	34,756
Distribution costs		(339,084)	(385,267)	(339,084)	(385,267)
Administrative expenses		(402,551)	(407,900)	(386,109)	(390,017)
Finance costs	13	(13,903)	(14,718)	(12,179)	(13,949)
Profit (loss) before income tax		763,534	771,231	744,817	745,876
Income tax expenses		(152,429)	(153,799)	(149,074)	(149,119)
Profit (loss) for the period		611,105	617,432	595,743	596,757
Other comprehensive income:					
Other comprehensive income for the period		1,316	-	3,836	-
Total comprehensive income for the period		612,421	617,432	599,579	596,757
Profit (loss) attributable to:					
Owner of the Company		610,760	617,147	595,743	596,757
Non-controlling interests		345	285	-	-
		611,105	617,432	595,743	596,757
Total comprehensive income attributable to:					
Owner of the Company		612,121	617,147	599,579	596,757
Non-controlling interests		300	285	-	-
		612,421	617,432	599,579	596,757
Earnings per Share					
Basic earnings (loss) per share (Baht)		0.067	0.068	0.065	0.065
The number of ordinary shares weighted average (Thousand Shares)		9,125,611	9,125,611	9,125,611	9,125,611



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สมฤทัย บุญฤกษ์

รณิมาทร์ สุภกิจญ์โชติพงษ์

"UNAUDITED"

"REVIEWED"

DYNASTY CERAMIC PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF CASH FLOWS (CONTINUED)

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2024

(Unit : Thousand Baht)

	Consolidated		Separate	
	2024	2023	2024	2023
Cash Flows from Investing Activities				
Acquisitions of assets	(232,847)	(587,224)	(218,417)	(577,263)
Acquisitions of intangible assets	(11,987)	(12,057)	(11,987)	(12,057)
Cash received from proceed from disposal of fixed assets	705	411	238	411
Cash received from interest income	207	151	168	123
Dividends income	63	47	-	-
Net Cash Flows Used in Investing Activities	(243,859)	(598,672)	(229,998)	(588,786)
Cash Flows from Financing Activities				
Increase in short - term loans from financial institutions	11,793,050	3,935,000	11,793,050	3,935,000
Repayment for short - term loans from financial institutions	(12,233,050)	(4,035,000)	(12,233,050)	(4,035,000)
Interest payment	(11,443)	(13,583)	(11,365)	(13,482)
Dividend paid	(292,020)	(237,266)	(292,020)	(237,266)
Cash paid for lease liabilities	(83,751)	(79,111)	(80,364)	(75,719)
Net Cash Flows Used in Financing Activities	(827,214)	(429,960)	(823,749)	(426,467)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,606)	7,710	(10,114)	13,163
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	87,385	39,884	76,588	22,910
CASH AND CASH EQUIVALENTS AT END OF PERIOD	76,779	47,594	66,474	36,073
Supplemental cash flow information:				
Non-cash items :				
Lease liabilities	28,969	144,559	28,969	138,574



(Signature)
สมฤทธิ์ บุญอุทิศ

(Signature)
ชานินทร์ สุภกิจชัยโง้วพงศ์