

BBGI Public Company Limited and its Subsidiaries

Statements of financial position

Assets	Note	Consolidated		Separate	
		financial statements		financial statements	
		31 December		31 December	
		2023	2022	2023	2022
<i>(in Baht)</i>					
Current assets					
Cash and cash equivalents	5	2,260,336,476	1,414,222,635	1,579,192,366	839,945,231
Current investment	5	-	1,220,000,000	-	1,220,000,000
Trade accounts receivable	4, 6	1,203,613,105	910,667,665	68,822,017	790,977
Other current receivables	4, 7	383,866,588	688,133,730	30,074,002	32,497,853
Short-term loan to related parties	4	-	-	2,384,000,000	2,424,000,000
Inventories	8	1,090,338,311	891,962,327	1,355,109	3,777,669
Current tax assets	21	2,019,518	12,560,966	2,019,347	12,560,966
Other current assets		94,022	64,496	-	-
Total current assets		4,940,268,020	5,137,611,819	4,065,462,841	4,533,572,696
Non-current assets					
Restricted deposits at financial institutions	16	-	46,962,016	-	-
Investment in subsidiaries	10	-	-	4,901,833,250	4,899,101,976
Investment in associate and joint venture	9	542,879,502	114,316,203	542,879,502	114,316,203
Other non-current financial assets	12, 25	596,440,932	916,635,312	596,440,932	916,635,312
Property, plant and equipment	13, 16	5,828,920,527	6,187,385,340	14,452,453	17,373,274
Right-of-use assets	14	23,254,577	23,702,584	10,993,759	11,902,615
Goodwill	15	1,602,324,546	1,602,324,546	-	-
Intangible assets other than goodwill		24,711,280	28,519,517	354,526	463,726
Deferred tax assets	21	58,334,316	7,767,062	50,378,100	-
Other non-current assets	9	17,994,403	40,897,676	80,051,108	40,817,381
Total non-current assets		8,694,860,083	8,968,510,256	6,197,383,630	6,000,610,487
Total assets		13,635,128,103	14,106,122,075	10,262,846,471	10,534,183,183

The accompanying notes are an integral part of these financial statements.

BBGI Public Company Limited and its Subsidiaries

Statements of financial position

Liabilities and equity	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
		2023	2022	2023	2022
		<i>(in Baht)</i>			
Current liabilities					
Short-term loans from financial institutions	16, 25	560,000,000	26,613,468	-	-
Trade accounts payable	4, 25	857,076,236	516,814,105	68,659,058	305,041
Other current payables	4, 17	174,107,553	253,008,824	13,803,140	23,270,489
Current portion of lease liabilities	16, 25	7,953,046	6,193,884	2,760,577	1,939,289
Current portion of debenture	16, 25	799,819,636	-	799,819,636	-
Current portion of long-term loans					
from financial institutions	16, 25	444,550,000	627,100,000	-	-
Income tax payable		11,168,479	1,376,840	-	-
Other current liabilities		11,345,034	35,939,512	50,584	79,826
Total current liabilities		2,866,019,984	1,467,046,633	885,092,995	25,594,645
Non-current liabilities					
Long-term loans from financial institutions	16, 25	678,300,000	1,372,067,749	-	-
Lease liabilities	16, 25	17,433,452	19,520,245	10,095,815	11,648,999
Debentures	16, 25	-	799,317,095	-	799,317,095
Deferred tax liabilities	21	41,713,606	59,372,217	-	13,666,477
Non-current provisions for employee benefits		39,663,868	35,515,652	10,209,292	7,917,724
Other non-current financial liability	25	53,000,000	53,000,000	53,000,000	53,000,000
Other non-current liabilities		2,487,482	19,074,520	-	-
Total non-current liabilities		832,598,408	2,357,867,478	73,305,107	885,550,295
Total liabilities		3,698,618,392	3,824,914,111	958,398,102	911,144,940

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Liabilities and equity	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
		2023	2022	2023	2022
<i>(in Baht)</i>					
Equity					
Share capital					
Authorised share capital (1,446,000,000 ordinary shares, par value at Baht 2.5 per share)		3,615,000,000	3,615,000,000	3,615,000,000	3,615,000,000
Issued and paid-up share capital (1,446,000,000 ordinary shares, par value at Baht 2.5 per share)		3,615,000,000	3,615,000,000	3,615,000,000	3,615,000,000
Share premium on ordinary shares	18	3,381,235,480	3,381,235,480	3,381,235,480	3,381,235,480
Surplus from business combination	18	1,950,684,634	1,950,684,634	1,950,684,634	1,950,684,634
Differences from business restructuring					
under common control	18	(229,047,190)	(229,047,190)	-	-
Retained earnings					
Appropriated					
Legal reserve	18	97,512,574	97,018,574	97,512,574	97,018,574
Unappropriated		1,789,893,807	1,852,822,177	1,468,216,761	1,531,145,131
Other component of equity		(1,208,201,080)	(952,045,576)	(1,208,201,080)	(952,045,576)
Equity attributable to owners of the parent		9,397,078,225	9,715,668,099	9,304,448,369	9,623,038,243
Non-controlling interests	11	539,431,486	565,539,865	-	-
Total equity		9,936,509,711	10,281,207,964	9,304,448,369	9,623,038,243
Total liabilities and equity		13,635,128,103	14,106,122,075	10,262,846,471	10,534,183,183

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