

**E FOR L AIM PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY**  
**STATEMENT OF FINANCIAL POSITION**

(Unit : Thousand Baht)

	Notes	Consolidated F/S		Separate F/S	
		31 December 2023	31 December 2022	31 December 2023	31 December 2022
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	7	40,584	144,263	33,659	142,878
Trade accounts receivable - general customers	8	320,636	328,512	299,691	310,471
- related parties	6	38	1,994	930	7,353
Other receivables - related party	6	-	-	1,412	-
Inventories	9	413,069	482,992	340,033	398,348
Current portion of leases receivable	14.3	9,981	9,707	8,433	8,275
Other current assets	10	67,823	58,633	66,659	56,149
<b>Total Current Assets</b>		<b>852,131</b>	<b>1,026,101</b>	<b>750,817</b>	<b>923,474</b>
<b>NON-CURRENT ASSETS</b>					
Leases receivable	14.3	3,893	9,691	809	5,173
Restricted deposits with bank	38	121,978	131,978	121,978	121,978
Investment in a subsidiary	11	-	-	59,391	59,391
Property, plant and equipment	13	333,912	308,255	326,638	307,377
Right-of-use assets	14.1	23,754	30,595	23,754	30,595
Intangible assets	15	11,149	15,439	11,149	15,439
Deferred tax assets	24.2	20,189	20,488	17,161	18,287
Other non-current assets		1,321	1,563	1,058	1,058
<b>Total Non-Current Assets</b>		<b>516,196</b>	<b>518,009</b>	<b>561,938</b>	<b>559,298</b>
<b>TOTAL ASSETS</b>		<b>1,368,327</b>	<b>1,544,110</b>	<b>1,312,755</b>	<b>1,482,772</b>

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

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	Notes	Consolidated F/S		Separate F/S	
		31 December 2023	31 December 2022	31 December 2023	31 December 2022
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
Short-term loans from financial institutions	16	5,000	30,930	-	18,319
Short-term loans from other parties	17	55,000	-	50,000	-
Trade accounts payable - general suppliers		178,438	246,658	170,310	242,907
- related companies	6	30,651	49,719	30,866	50,015
Other payables - related parties	6	46,841	41,875	46,551	41,999
Short-term loans and accrued interest expenses					
- related parties	6	51,232	60,042	37,015	35,887
Advance from customers		9,296	991	8,327	991
Current portion of					
- Deferred revenues under performance obligation	21, 30	5,656	8,557	5,656	8,557
- Leases liability	14.2	7,627	7,192	7,627	7,192
- Long-term loans from related person	6	11,964	11,964	11,964	11,964
- Long-term loans from shareholder and other parties	18	35,856	35,856	35,856	35,856
- Liabilities from guarantee of other company's loan	19	46,384	40,673	46,384	40,673
- Long-term loans from financial institutions	20	38,073	62,400	38,073	62,400
- Employee benefits obligation	23	1,884	617	1,884	617
Accrued income tax		485	-	-	-
Accrued commission expenses		13,797	18,683	12,964	18,062
Other current liabilities	22	63,604	65,395	58,230	59,614
<b>Total Current Liabilities</b>		<b>601,788</b>	<b>681,552</b>	<b>561,707</b>	<b>635,053</b>
<b>NON-CURRENT LIABILITIES</b>					
Deferred revenues under performance obligation	21, 30	7,308	10,337	7,308	10,337
Leases liability	14.2	18,173	25,741	18,173	25,741
Long-term loans from related person	6	48,843	52,831	48,843	52,831
Long-term loans from shareholder and other parties	18	146,622	158,574	146,622	158,574
Liabilities from guarantee of other company's loan	19	3,905	50,289	3,905	50,289
Long-term loans from financial institutions	20	-	38,073	-	38,073
Employee benefits obligation	23	16,600	19,829	16,296	19,077
Other non-current liabilities		469	469	514	514
<b>Total Non-Current Liabilities</b>		<b>241,920</b>	<b>356,143</b>	<b>241,661</b>	<b>355,436</b>
<b>TOTAL LIABILITIES</b>		<b>843,708</b>	<b>1,037,695</b>	<b>803,368</b>	<b>990,489</b>

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

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		31 December 2023	31 December 2022	31 December 2023	31 December 2022
<b>LIABILITIES AND SHAREHOLDERS' EQUITY (Continued)</b>					
<b>SHAREHOLDERS' EQUITY</b>					
Share capital - common share at Baht 0.75 par value					
- Registered 5,197,224,435 shares	25	3,897,918	3,897,918	3,897,918	3,897,918
- Issued and paid up shares 3,998,477,193 shares (2022 : 3,997,864,980 shares)	25	2,998,857	2,998,399	2,998,857	2,998,399
Warrants to purchase ordinary shares	26	-	60,492	-	60,492
Premium on share capital	25, 26	361,907	300,957	361,907	300,957
Discount on share capital		(825,172)	(825,172)	(825,172)	(825,172)
Surplus on share reduction		29,845	29,845	29,845	29,845
Retained earnings (deficits)					
- Appropriated for legal reserve	27	37,000	37,000	37,000	37,000
- Unappropriated		(2,077,818)	(2,095,106)	(2,093,050)	(2,109,238)
<b>Equity attributable to the Company's shareholders</b>		<b>524,619</b>	<b>506,415</b>	<b>509,387</b>	<b>492,283</b>
Non-controlling interests		-	-	-	-
<b>Total shareholders' equity</b>		<b>524,619</b>	<b>506,415</b>	<b>509,387</b>	<b>492,283</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>1,368,327</b>	<b>1,544,110</b>	<b>1,312,755</b>	<b>1,482,772</b>