

E FOR L AIM PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

(Unit : Thousand Baht)	Consolidated F/S			Separate F/S			
		31 December	31 December	1 January	31 December	31 December	1 January
	Notes	2025	2024	2024	2025	2024	2024
LIABILITIES AND SHAREHOLDERS' EQUITY							
CURRENT LIABILITIES							
Short-term loans from financial institutions	14	4,200	11,739	5,000	-	5,205	-
Short-term loans from other parties	15	58,000	57,000	55,000	57,000	50,000	50,000
Trade accounts payable - general suppliers		205,237	292,833	178,438	201,287	288,588	170,310
- related companies	5	14,026	25,485	30,651	14,169	25,616	30,866
Other current payables - related parties	5	24,987	40,943	46,841	24,987	40,943	46,551
Other current payables	35	67,268	64,594	62,656	65,716	61,499	57,595
Short-term loans and accrued interest expenses							
- related parties	5	34,576	45,146	51,232	34,434	37,915	37,015
Advance from customers		3,524	11,313	9,296	3,505	11,291	8,327
Current portion of							
- Deferred revenues under performance obligation	18	3,857	3,831	5,656	3,857	3,831	5,656
- Leases liabilities	12.2	6,690	7,595	7,627	6,690	7,595	7,627
- Long-term loans from related person	5	11,964	11,964	11,964	11,964	11,964	11,964
- Long-term loans from shareholder and other parties	16	46,800	42,900	35,856	46,800	42,900	35,856
- Liabilities from guarantee of other company's loan	17	-	3,905	46,384	-	3,905	46,384
- Long-term loans from financial institutions		-	-	38,073	-	-	38,073
- Current provision for employee benefits	19	-	2,385	1,884	-	2,207	1,884
Accrued income tax		-	528	485	-	-	-
Accrued commission expenses		14,757	17,445	13,797	13,987	16,721	12,964
Other current liabilities	35	989	558	948	903	359	635
Total Current Liabilities		496,875	640,164	601,788	485,299	610,539	561,707
NON-CURRENT LIABILITIES							
Deferred revenues under performance obligation	18	7,851	7,876	7,308	7,851	7,876	7,308
Leases liabilities	12.2	8,827	11,701	18,173	8,827	11,701	18,173
Long-term loans from related person	5	32,891	44,855	48,843	32,891	44,855	48,843
Long-term loans from shareholder and other parties	16	96,778	139,578	146,622	92,778	139,578	146,622
Liabilities from guarantee of other company's loan		-	-	3,905	-	-	3,905
Non-current provisions for employee benefits	19	26,317	17,126	16,600	25,759	16,953	16,296
Other non-current liabilities		87	483	469	132	528	514
Total Non-Current Liabilities		172,751	221,619	241,920	168,238	221,491	241,661
TOTAL LIABILITIES		669,626	861,783	843,708	653,537	832,030	803,368

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

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ASSETS							
CURRENT ASSETS							
Cash and cash equivalents	6, 35	21,956	79,000	38,009	19,679	76,796	33,659
Restricted deposits with bank - current	33, 35	1,680	2,000	2,000	-	-	-
Trade accounts receivable - general customers	7	326,595	418,503	320,636	310,219	397,765	299,691
- related parties	5	208	289	38	595	366	930
Other current receivables - related party	5	-	-	-	44	45	1,412
Other current receivable	35	30,213	27,702	67,323	28,044	26,479	66,224
Inventories	8	399,737	367,050	413,069	339,943	300,174	340,033
Current portion of leases receivable	12.3	11,493	6,701	9,981	9,826	5,026	8,433
Other current assets	35	478	420	500	461	386	435
Total Current Assets		792,360	901,665	851,556	708,811	807,037	750,817
NON-CURRENT ASSETS							
Leases receivable	12.3	5,637	1,533	3,893	5,637	-	809
Restricted deposits with bank - non current	33, 34, 35	74,307	123,213	122,553	72,847	121,976	121,978
Amount due from							
the Legal Execution Department	34	2,450	-	-	2,450	-	-
Investment in a subsidiary	9	-	-	-	59,391	59,391	59,391
Property, plant and equipment	11	325,822	324,578	333,912	321,428	318,966	326,638
Right-of-use assets	12.1	14,509	17,631	23,754	14,509	17,631	23,754
Intangible assets	13	13,505	18,181	11,149	13,505	18,181	11,149
Deferred tax assets	20.2	23,369	18,241	20,189	20,742	16,328	17,161
Other non-current assets		925	1,053	1,321	923	923	1,058
Total Non-Current Assets		460,524	504,430	516,771	511,432	553,396	561,938
TOTAL ASSETS		1,252,884	1,406,095	1,368,327	1,220,243	1,360,433	1,312,755

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LIABILITIES AND SHAREHOLDERS' EQUITY (Continued)							
SHAREHOLDERS' EQUITY							
Share capital - common share at Baht 0.75 par value							
- Registered 5,197,224,435 shares		3,897,918	3,897,918	3,897,918	3,897,918	3,897,918	3,897,918
- Issued and paid up shares 3,998,477,368 shares	21, 22	2,998,858	2,998,857	2,998,857	2,998,858	2,998,857	2,998,857
(31 December 2024: 3,998,477,193 shares)							
Premium on share capital	21, 22	361,907	361,907	361,907	361,907	361,907	361,907
Discount on share capital		(825,172)	(825,172)	(825,172)	(825,172)	(825,172)	(825,172)
Surplus on share reduction		29,845	29,845	29,845	29,845	29,845	29,845
Retained earnings (deficits)							
- Appropriated for legal reserve	23	37,000	37,000	37,000	37,000	37,000	37,000
- Unappropriated		(2,019,180)	(2,058,125)	(2,077,818)	(2,035,732)	(2,074,034)	(2,093,050)
Equity attributable to the Company's shareholders		583,258	544,312	524,619	566,706	528,403	509,387
Non-controlling interests		-	-	-	-	-	-
Total Shareholders' Equity		583,258	544,312	524,619	566,706	528,403	509,387
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		1,252,884	1,406,095	1,368,327	1,220,243	1,360,433	1,312,755