

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES

AUDITOR'S REPORT AND INTERIM FINANCIAL STATEMENT

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

TO THE SHAREHOLDERS OF EASTERN POWER GROUP PUBLIC COMPANY LIMITED

I have reviewed the accompanying consolidated and separate statements of financial position as at March 31, 2022, and the related consolidated and separate statements of comprehensive income, the related consolidated and separate statement of changes in shareholders' equity and cash flows for the three-month periods then ended and condensed notes to interim financial information of Eastern Power Group Public Company Limited and its subsidiaries and of Eastern Power Group Public Company Limited. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my reviews in accordance with Thai Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my reviews, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (Con't) -2-

Emphasis of matter

In reference to the auditor's report of the financial statements of Eastern Power Group Public Company Limited and its subsidiaries (the Group) for the year ended December 31, 2022, dated February 25, 2022, who expressed an unqualified opinion with an emphasis matter about the payment of commission fee to a related company and related event after reporting period, I also draw attention to Condensed Note 23 to the interim financial information that at the Company's Board of Directors' meeting No. 1/2022, held on February 25, 2022, it was approved Eternity Power Public Company Limited ("ETP") to cancel the payment to Kom Chad Luek Media Company Limited and ETP to call money back from Kom Chad Luek Media Company Limited. Subsequently, on March 5, 2022, ETP had proceeded according to the Company's Board of Director's resolution by sending a letter to call back the commission fee amounted of Baht 113 million from Kom Chad Luek Media Company Limited and cancelling the Assignment Agreement dated November 20, 2021, in order ETP to pay the commission fee amount directly to Sky Eye Tech Company Limited.

My conclusion is not modified in respect of this matter.



(Chaovana Viwatpanachati)

Certified Public Accountant (Thailand) No. 4712

OFFICE OF PITISEVI CO., LTD.

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May 13, 2022

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2022

		Unit : Baht				
		Consolidated		Separate		
		As at Mar 31, 2022	As at Dec 31, 2021	As at Mar 31, 2022	As at Dec 31, 2021	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
Note		(Reviewed)		(Reviewed)		
ASSETS						
CURRENT ASSETS						
	Cash and cash equivalents	6	33,708,760.43	56,975,940.23	1,749,087.16	5,305,025.69
	Trade accounts and other current receivable - net	5.2, 7	196,000,089.37	109,477,798.40	21,137,329.51	8,625,919.00
	Receivable from disposal of investment		150,000,000.00	150,000,000.00	-	-
	Asset receivable	5.2	-	-	-	245,062,729.87
	Advance payment for the construction of wind power project		446,101,572.93	397,375,829.67	-	-
	Contract assets		20,652,228.96	16,581,313.77	-	-
	Current portion of					
	Long-term loans to employees		2,972,641.35	3,009,901.19	196,543.42	220,128.71
	Short-term loans to subsidiaries	5.2	-	-	1,316,000,684.39	147,499,780.12
	Inventories - net	8	182,637,191.43	167,702,590.35	-	-
	Other current financial assets	9, 21	1,726,698,739.37	3,364,696,518.16	1,702,189,708.06	3,359,195,562.98
	Current non-cash financial assets pledged as collateral		-	56,488,503.30	-	-
	Other current assets	10	634,061,053.72	577,820,464.97	60,402.80	70,469.71
	Total current assets		3,392,832,277.56	4,900,128,860.04	3,041,333,755.34	3,765,979,616.08
NON-CURRENT ASSETS						
	Other non-current financial asset	21	348,220.00	357,065.00	348,220.00	357,065.00
	Investments in subsidiaries		-	-	2,098,809,150.71	2,098,809,150.71
	Long-term loans to employees - net		2,937,681.56	3,065,733.35	470,172.78	518,101.76
	Property, plant and equipment - net	11	6,808,172,260.63	6,253,342,448.76	2,622.13	2,622.13
	Right-of-use assets - net	5.2, 12.1	22,226,959.00	22,536,085.00	2,360,542.00	-
	Intangible assets - net		796,509.87	807,582.87	-	-
	Investment in wind power plant project		326,092,209.16	326,092,209.16	-	-
	Deferred tax assets	13.1	-	-	3,433,392.25	3,813,456.91
	Other non-current assets - net		19,474,618.70	23,607,060.78	107,936.83	5,297,366.72
	Total non-current assets		7,180,048,458.92	6,629,808,184.92	2,105,532,036.70	2,108,797,763.23
	TOTAL ASSETS		10,572,880,736.48	11,529,937,044.96	5,146,865,792.04	5,874,777,379.31

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION (Con't)
AS AT MARCH 31, 2022

		Unit : Baht			
		Consolidated		Separate	
		As at Mar 31, 2022	As at Dec 31, 2021	As at Mar 31, 2022	As at Dec 31, 2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
Note		(Reviewed)		(Reviewed)	
<u>LIABILITIES AND SHAREHOLDERS' EQUITY</u>					
CURRENT LIABILITIES					
	Over draft and short-term loans from financial institutions	14	123,091,254.88	819,584,380.12	-
	Trade accounts and other current payable	5.2, 15	598,892,056.74	738,398,230.73	7,739,253.88
	Current contract liabilities		2,741,681.48	2,406,554.88	-
	Current portion of				
	Long-term loans from financial institutions	16	124,624,460.07	128,165,265.99	70,680,000.00
	Lease liabilities	5.2, 12.2	1,505,673.20	1,336,713.75	444,701.00
	Debentures	17	1,597,232,520.09	1,594,317,589.07	746,545,107.64
	Short-term loan from subsidiary	5.2	-	-	676,443,020.12
	Accrued corporate income tax		284,296,187.49	282,927,252.11	21,159,633.40
	Provisions of current liabilities for employee benefit	18	3,111,942.93	2,103,636.63	2,369,263.29
	Other current liabilities		22,034,213.98	39,200,718.98	7,879,337.88
	Total current liabilities		2,757,529,990.86	3,608,440,342.26	856,817,297.09
NON-CURRENT LIABILITIES					
	Long-term loans from financial institutions - net	16	266,321,658.52	297,859,494.56	184,787,480.71
	Lease liabilities - net	5.2, 12.2	22,989,010.37	23,384,953.48	2,006,307.00
	Non-current contract liabilities		5,303,280.39	5,915,032.18	-
	Debentures - net	17	2,236,365,377.22	2,233,784,545.34	2,236,365,377.22
	Deferred tax liabilities	13.1	23,719,262.02	23,023,811.87	-
	Provisions of non-current liabilities for employee benefit	18	47,936,719.04	48,560,901.70	4,302,851.25
	Derivative liabilities	21	10,445,540.65	12,498,307.45	10,445,540.65
	Other non-current liabilities		6,075,144.00	6,064,166.00	-
	Total non-current liabilities		2,619,155,992.21	2,651,091,212.58	2,437,907,556.83
	TOTAL LIABILITIES		5,376,685,983.07	6,259,531,554.84	3,294,724,853.92
SHAREHOLDERS' EQUITY					
	Share capital				
	Authorized share capital				
	1,492,011,297 common shares of Baht 1 each		1,492,011,297.00	1,492,011,297.00	1,492,011,297.00
	Issued and paid-up share capital				
	932,507,097 common shares of Baht 1 each		932,507,097.00	932,507,097.00	932,507,097.00
	Share premium - common shares		603,196,451.67	603,196,451.67	603,196,451.67
	Share premium - treasury stock		6,017,138.90	6,017,138.90	6,017,138.90
	Retained earnings				
	Appropriated - Legal reserve		93,250,709.70	93,250,709.70	93,250,709.70
	Unappropriated		2,537,141,684.26	2,619,905,019.21	212,012,011.56
	Other components of shareholders' equity		66,985,854.86	45,697,963.86	5,157,529.29
	Total equity of the parent company		4,239,098,936.39	4,300,574,380.34	1,852,140,938.12
	Non-controlling interests		957,095,817.02	969,831,109.78	-
	TOTAL SHAREHOLDERS' EQUITY		5,196,194,753.41	5,270,405,490.12	1,889,530,317.51
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		10,572,880,736.48	11,529,937,044.96	5,146,865,792.04

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

(Unaudited)
(Reviewed)

		Unit : Baht				
		Consolidated		Separate		
		2022	2021	2022	2021	
Note			(Reclassify)		(Reclassify)	
REVENUES						
	Revenues from sales and services	5.1	222,185,044.56	208,438,133.30	1,650,000.00	9,347,023.61
	Other income					
	Interest income	5.1	85,637.61	2,077,125.31	11,396,873.66	14,592,731.01
	Gain from exchange rate	26	-	64,182,764.60	-	21,089.16
	Other	5.1, 26	7,293,047.92	7,727,584.00	3,828,425.82	4,944,551.06
	Total revenues		229,563,730.09	282,425,607.21	16,875,299.48	28,905,394.84
EXPENSES						
	Cost of sales and services	5.1, 26	199,602,561.87	180,361,362.58	3,780,901.91	6,210,538.99
	Distribution costs		8,849,194.61	8,571,128.44	-	-
	Administrative expenses	5.1, 26	14,973,814.08	26,280,378.22	2,708,062.34	3,303,792.22
	Loss from exchange rate		32,000,050.65	-	-	-
	Loss from disposal of assets		-	43,178,960.58	-	-
	Allowance for impairment loss from disposal of group of assets held for sale and discontinued operations		-	29,699,139.94	-	-
	Total expenses		255,425,621.21	288,090,969.76	6,488,964.25	9,514,331.21
	OPERATING PROFIT (LOSS)		(25,861,891.12)	(5,665,362.55)	10,386,335.23	19,391,063.63
	Finance cost	5.1	(65,484,081.58)	(44,058,743.77)	(47,395,649.96)	(13,291,857.22)
	Share of profit on investment of associated companies using the equity method		-	73,346,832.18	-	-
	PROFIT (LOSS) BEFORE INCOME TAX		(91,345,972.70)	23,622,725.86	(37,009,314.73)	6,099,206.41
	Income tax expenses	13.3	(4,152,655.01)	(17,893,546.43)	(380,064.66)	(1,246,328.47)
	NET PROFIT (LOSS) FOR THE PERIOD		(95,498,627.71)	5,729,179.43	(37,389,379.39)	4,852,877.94
OTHER COMPREHENSIVE INCOME (LOSS)						
	<i>Other comprehensive income (loss) to be reclassified to profit or loss in subsequent periods:</i>					
	Currency conversion differences of foreign operation		21,287,891.00	(24,779,724.15)	-	-
	Share of other comprehensive income of associated companies using the equity method		-	51,716,090.49	-	-
	TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD - NET OF TAX		21,287,891.00	26,936,366.34	-	-
	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD		(74,210,736.71)	32,665,545.77	(37,389,379.39)	4,852,877.94
NET PROFIT (LOSS) ATTRIBUTABLE TO:						
	Owners of the parent company		(82,763,334.95)	4,907,022.84		
	Non-controlling interests		(12,735,292.76)	822,156.59		
	NET PROFIT (LOSS) FOR THE PERIOD		(95,498,627.71)	5,729,179.43		
COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:						
	Owners of the parent company		(61,475,443.95)	17,165,125.54		
	Non-controlling interests		(12,735,292.76)	15,500,420.23		
	COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD		(74,210,736.71)	32,665,545.77		
BASIC EARNING (LOSS) PER SHARE (BAHT : SHARE)						
	Equity holders of the parent company	19	<u>(0.09)</u>	<u>0.01</u>	<u>(0.04)</u>	<u>0.01</u>

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

(Unaudited)

(Reviewed)

	Unit : Baht														
	Consolidated														
	Owner of the parent company														
	Retained earnings					Other components of shareholders' equity									
Issued and paid-up share capital	Share premium - common shares	Share premium - treasury shares	Appropriated Legal reserve	Unappropriated	Currency conversion differences	Gain (Loss) from change in equity interest in subsidiaries	Surplus from the edge of subsidiaries	Defined benefit plan remeasurement gain	Total other components of shareholders' equity	Total equity attributable to shareholders' equity	Non-controlling interests	Total shareholders' equity			
Beginning balance as at January 1, 2021	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	2,003,801,591.43	13,791,358.86	18,087,483.72	481,305,188.72	9,771,242.72	(224,511,149.28)	298,444,124.74	3,937,217,113.44	924,356,545.03	4,861,573,658.47	
Transactions with owners, recorded directly in shareholders' equity															
<i>Changes in ownership interests in subsidiaries:</i>															
Non-controlling interests in subsidiaries increased (decreased)															
Investments of subsidiaries	-	-	-	-	-	-	-	(235,818,610.39)	-	(4,827,337.38)	(240,645,947.77)	(240,645,947.77)	97,663,762.82	(142,982,184.95)	
Total transactions with owners, recorded directly in shareholders' equity	-	-	-	-	-	-	-	(235,818,610.39)	-	(4,827,337.38)	(240,645,947.77)	(240,645,947.77)	97,663,762.82	(142,982,184.95)	
Net profit for the period	-	-	-	-	4,907,022.84	-	-	-	-	-	-	4,907,022.84	822,156.59	5,729,179.43	
Other comprehensive income (loss) for the period	-	-	-	-	-	(24,779,724.15)	-	-	-	37,037,826.85	12,258,102.70	12,258,102.70	14,678,263.64	26,936,366.34	
Total comprehensive income (loss) for the period	-	-	-	-	4,907,022.84	(24,779,724.15)	-	-	-	37,037,826.85	12,258,102.70	17,165,125.54	15,500,420.23	32,665,545.77	
Ending balance as at March 31, 2021	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	2,008,708,614.27	(10,988,365.29)	18,087,483.72	245,486,578.33	9,771,242.72	(192,300,659.81)	70,056,279.67	3,713,736,291.21	1,037,520,728.08	4,751,257,019.29	
Beginning balance as at January 1, 2022	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	2,619,905,019.21	(100,318,491.20)	(313,754,787.66)	450,000,000.00	9,771,242.72	-	45,697,963.86	4,300,574,380.34	969,831,109.78	5,270,405,490.12	
Net loss for the period	-	-	-	-	(82,763,334.95)	-	-	-	-	-	-	(82,763,334.95)	(12,735,292.76)	(95,498,627.71)	
Other comprehensive income for the period	-	-	-	-	-	21,287,891.00	-	-	-	-	21,287,891.00	21,287,891.00	-	21,287,891.00	
Total comprehensive income (loss) for the period	-	-	-	-	(82,763,334.95)	21,287,891.00	-	-	-	-	21,287,891.00	(61,475,443.95)	(12,735,292.76)	(74,210,736.71)	
Ending balance as at March 31, 2022	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	2,537,141,684.26	(79,030,600.20)	(313,754,787.66)	450,000,000.00	9,771,242.72	-	66,985,854.86	4,239,098,936.39	957,095,817.02	5,196,194,753.41	

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES

(Unaudited)

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (Con't)

(Reviewed)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

Unit : Baht

	Separate						Total shareholders equity
	Issued and paid-up share capital	Share premium - common shares	Share premium - treasury shares	Retained earnings		Other components of shareholders' equity	
				Appropriated		Defined benefit plan	
				Legal reserve	Unappropriated	remeasurement gains	
Beginning balance as at January 1, 2021	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	311,996,054.69	5,157,529.29	1,952,124,981.25
Net profit for the period	-	-	-	-	4,852,877.94	-	4,852,877.94
Other comprehensive income (loss) for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	4,852,877.94	-	4,852,877.94
Ending balance as at March 31, 2021	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	316,848,932.63	5,157,529.29	1,956,977,859.19
Beginning balance as at January 1, 2022	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	249,401,390.95	5,157,529.29	1,889,530,317.51
Net loss for the period	-	-	-	-	(37,389,379.39)	-	(37,389,379.39)
Other comprehensive income (loss) for the period	-	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	(37,389,379.39)	-	(37,389,379.39)
Ending balance as at March 31, 2022	932,507,097.00	603,196,451.67	6,017,138.90	93,250,709.70	212,012,011.56	5,157,529.29	1,852,140,938.12

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES
STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

(Unaudited)
(Reviewed)

		Unit : Baht			
		Consolidated		Separate	
Note		2022	2021	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES					
	Profit (Loss) before income tax	(91,345,972.70)	23,622,725.86	(37,009,314.73)	6,099,206.41
	Reconciliation of net profit (loss) to net cash provided by (used in) operating activities:				
	Allowance for expected credit losses	-	1,054,418.69	-	-
	Reversal of allowance for expected credit losses	7 (8,373,780.95)	(1,274,981.65)	(1,423,906.01)	(1,274,981.65)
	Reversal of allowance for diminution in value of inventories	-	(1,124,444.52)	-	-
	Loss (Gain) on disposal of other current financial assets	(606,423.18)	(36,035.92)	(601,627.41)	12,686.97
	Unrealized loss (gain) on other current financial assets measured at fair value	(96,462.24)	36,973.90	(92,517.67)	-
	Non-refundable withholding tax	401,009.62	444,817.30	401,009.62	444,817.30
	Unrealized loss (gain) on other non-current financial assets measured at fair value	8,845.00	(38,760.00)	8,845.00	(38,760.00)
	Share of profit on investment of associated using the equity method	-	(73,346,832.18)	-	-
	Depreciation and amortization	11, 12.1 21,899,478.47	24,698,107.69	102,633.00	541,720.68
	Allowance for impairment loss from disposal of group of assets held for sale and discontinued operations	-	29,699,139.94	-	-
	Reversal of provision for impairment of plant and equipment	-	(37,489.41)	-	(37,489.41)
	Loss (Gain) from disposal of fixed assets and intangible assets	11 (126,365.50)	43,178,960.58	-	(12,137.13)
	Written-off assets to expenses	11 111,957.53	-	-	-
	Unrealized loss (gain) from exchange rate	21,586.10	(879,876.34)	-	-
	Amortization of debenture expenses	17 5,495,762.90	1,073,242.60	4,422,520.30	-
	Provision for employee benefits	18 1,088,456.64	1,210,532.70	131,132.52	140,370.35
	Gain on financial instruments at fair value	(2,052,766.80)	(3,018,018.08)	(2,052,766.80)	(2,715,503.19)
	Interest income	(85,637.61)	(2,077,125.31)	(11,396,873.66)	(14,592,731.01)
	Interest expenses	59,978,203.33	42,965,189.10	42,936,181.16	13,173,752.20
	Profit (loss) provided by operating activities before changes in operating assets and liabilities	(13,682,109.39)	86,150,544.95	(4,574,684.68)	1,740,951.52
	Decrease (Increase) in operating assets:				
	Trade accounts and other current receivable	(78,196,644.45)	(149,695,249.16)	299,401.27	(30,805,237.86)
	Contract assets	(4,070,915.19)	4,308,525.71	-	-
	Inventories	(14,934,601.08)	(18,126,267.08)	-	-
	Other current assets	(56,240,588.75)	(37,645,487.09)	10,066.91	(53,801.18)
	Other non-current assets	(124,713.74)	(223,521.09)	-	-
	Increase (Decrease) in operating liabilities:				
	Trade accounts and other current payable	(134,740,536.68)	(15,269,556.57)	(811,051.88)	(7,041,135.40)
	Contract liabilities	(276,625.19)	4,183,075.02	-	-
	Other current liabilities	(17,166,505.00)	8,368,249.69	(411,546.69)	(1,259,548.76)
	Other non-current liabilities	10,978.00	40,434.00	(30,000.00)	30,000.00
	Employee benefits paid during the period	18 (704,333.00)	(5,066,000.67)	-	(3,589,333.67)
	Cash used in operating activities	(320,126,594.47)	(122,975,252.29)	(5,517,815.07)	(40,978,105.35)
	Income tax paid	(3,161,541.53)	(5,354,275.69)	(57,380.76)	(1,313,387.63)
	Income tax refund	4,929,418.25	6,919,571.51	4,845,801.03	4,897,028.33
	Net cash used in operating activities	(318,358,717.75)	(121,409,956.47)	(729,394.80)	(37,394,464.65)

Condensed notes to the interim financial information are an integral part of these interim financial information.

STATEMENT OF CASH FLOWS (Con't)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

		Unit : Baht			
		Consolidated		Separate	
Note		2022	2021	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES					
	Deposit at banks held as collateral (increase) decrease	56,488,503.30	(38,216.15)	-	-
	Cash paid for advance payment for the construction of wind power project	(48,725,743.26)	#####	-	-
	Cash paid for short-term loan to related companies	5.2	-	(943,438,174.40)	(147,900,000.00)
	Cash received from short-term loan to related companies	5.2	-	583,770,922.73	20,000,000.00
	Cash received from short-term loan to related companies		583,770,922.73	20,000,000.00	409,300,000.00
	Cash paid for loans to employees	(1,152,000.00)	(681,000.00)	-	-
	Cash received from loans to employees	1,317,311.63	1,789,107.37	71,514.27	341,723.37
	Cash paid for other current financial assets	(113,800,000.00)	(26,500,000.00)	(67,800,000.00)	(13,000,000.00)
	Cash received from disposal other current financial assets	1,752,500,664.21	89,194,447.66	#####	51,300,779.35
	Cash paid for advance payment for shares	-	(152,143,640.00)	-	-
	Cash paid for investment in indirect subsidiaries	-	(198,199,965.00)	-	-
	Cash paid for acquisition of fixed assets	11	(575,163,033.39)	(42,672,795.77)	-
	Cash received from disposal of assets	11	126,378.50	75,914,424.48	-
	Cash received from disposal of intangible assets		-	80,504,542.18	-
	Cash paid for contract liabilities	12.2	(226,983.66)	(179,206.52)	(12,167.00)
	Interest received		133,772.04	2,073,933.59	9,967.89
	Net cash provided by (used in) investing activities		1,071,498,869.37	(887,158,148.99)	734,331,140.76
	Net cash provided by (used in) investing activities		1,071,498,869.37	(887,158,148.99)	734,331,140.76
CASH FLOWS FROM FINANCING ACTIVITIES					
	Bank overdraft and short-term loans from financial institutions increase (decrease)	(696,514,711.34)	489,890,630.19	-	14,260,924.02
	Cash received from discounted bill of exchange	-	250,000,000.00	-	200,000,000.00
	Cash received from short-term loans from related parties	5.2	-	56,000,000.00	56,700,000.00
	Cash paid for short-term loans from related parties	5.2	-	(14,000,000.00)	(733,143,020.12)
	Cash received from long-term loans from financial institutions		-	11,900,000.00	-
	Cash paid for long-term loans from financial institutions	16	(35,078,641.96)	(28,749,520.22)	(17,670,000.00)
	Cash paid for debenture		-	(500,000,000.00)	-
	Cash paid for debenture		-	(500,000,000.00)	(500,000,000.00)
	Interest paid	(66,101,869.12)	(45,146,215.43)	(43,044,664.37)	(15,245,482.98)
	Net cash provided by (used in) financing activities		(797,695,222.42)	219,894,894.54	(737,157,684.49)
	Net cash provided by (used in) financing activities		(797,695,222.42)	219,894,894.54	(737,157,684.49)
	Currency conversion differences		21,287,891.00	(24,779,724.15)	-
	Non-controlling interests in subsidiaries		-	97,663,762.82	-
	Cash and cash equivalents increase (decrease)		(23,267,179.80)	(715,789,172.25)	(3,555,938.53)
	Cash and cash equivalents as at beginning balance	6	56,975,940.23	949,675,687.68	5,305,025.69
	Cash and cash equivalents as at ending balance	6	33,708,760.43	233,886,515.43	1,749,087.16
	Cash and cash equivalents as at ending balance	6	33,708,760.43	233,886,515.43	1,749,087.16
Supplemental disclosures of cash flows information					
1. Non-cash transaction					
	Purchase of fixed assets on credit	11	1,358,028.48	1,629,878.13	-
	Transfer asset receivable to short-term loan to a related company	5.2	-	-	245,062,729.87
	Transfer property, plant and equipment to				
	advance payment for the construction of wind power project		-	209,656,656.39	-
	2. Unutilized credit facilities for future working capital		1,352,132,490.43	647,571,811.92	56,038,079.29
	2. Unutilized credit facilities for future working capital		1,352,132,490.43	647,571,811.92	56,038,079.29

Condensed notes to the interim financial information are an integral part of these interim financial information.

EASTERN POWER GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES
CONDENSED NOTES TO THE INTERIM FINANCIAL INFORMATION
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022 (UNAUDITED BUT REVIEWED)

1. GENERAL INFORMATION

1.1 The Company's was established as juristic person in accordance with the Public Company Act on August 13, 1993 and the Company was listed on the Stock Exchange of Thailand on April 26, 1993. The Head Office is located at 51/29, 51/61, Soi Vibhavadee Rangsit 66 (Siamsamakee), Vibhavadi Rangsit Road, Talad Bangkhen, Laksi, Bangkok, Thailand.

The Company is engaged in investment in other companies.

The subsidiaries in corporate in the Condensed Note 2.2 to the interim financial information.

For reporting purposes, the Company and its subsidiaries are referred to as "the Group".

1.2 Coronavirus disease 2019 pandemic

The Coronavirus disease 2019 pandemic, in Thailand and other countries, is continuing to evolve, resulting in an economic slowdown and adversely impacting most businesses and industries. This situation may bring uncertainties and have an impact on the environment in which the Group operates. The Group management have continuously monitored ongoing the its operation continuously and regularly assess the financial impact in respect of valuation of assets, provisions and contingent liabilities and has used estimates and judgement in respect of various issues as the situation has evolved.

2. BASIS OF PREPARATION

2.1 Basis of preparation of interim financial statements

The statutory interim financial statements are prepared in the Thai language. This English translation of the financial statements has been prepared for the convenience of readers not conversant with the Thai language.

The interim financial statements are presented on a condensed basis in accordance with Thai Accounting standard No. 34, "Interim Financial Reporting" including related interpretations and guidelines promulgated by the Federation of Accounting Professions ("TFAP") and the Regulation of The Stock Exchange of Thailand (SET) dated October 2, 2017, regarding the preparation and submission of financial statements and reports for the financial position and results of operations of the listed companies B.E. 2560 (2017) and the financial reporting requirements of the Securities and Exchange Commission under the Securities and Exchange Act B.E. 2535 (1992). However, the Group have presented the statements of financial position, income statement, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements. The condensed notes to the interim financial information are prepared in a condensed format.

2. BASIS OF PREPARATION (Con't)

2.1 Basis of preparation of interim financial statements (Con't)

The interim financial statements have been prepared in order to provide additional information of financial statements for the year ended December 31, 2021. The interim financial statements do not include all of the financial information required for full annual financial statements but focus on new activities, events and new situation and will not present information repeatedly from those has already been disclosed. Therefore, these interim financial statements shall be read collectively with the financial statements for the year ended December 31, 2021.

The interim financial statements are presented in Thai Baht, which is the Group functional currency unless otherwise stated.

2.2 Basis of preparation of consolidated interim financial statements

The consolidated interim financial statements include the financial statements of Eastern Power Group Public Company Limited and its subsidiaries, and are prepared on the same basis as the consolidated financial statements for the year ended December 31, 2021, as follows:

Company name	Operation		Percentage of holdings (%)	
	Type of business	Location	Mar 31, 2022	Dec 31, 2021
Subsidiaries held by the Company:				
Eastern Printing and Packaging Co., Ltd.	Printing and packaging business	Thai	99.99	99.99
Eternity Power Plc.	Holding company and investment in solar power energy business	Thai	81.40	81.40
Indirect subsidiaries held by subsidiary:				
EpcO Green Power Plus Co., Ltd.	Solar power energy and installation service contract in solar power project	Thai	99.99	99.99
EpcO Engineering Co., Ltd.	Maintenance and installation service contract in solar power project	Thai	99.99	99.99
EpcO Energy Co., Ltd.	Investment in development in energy project in Japan	Thai	99.99	99.99
EP Group (HK) Co., Ltd.	Holding company and investment in development in energy project in Vietnam	Hong Kong	100.00	100.00
Indirect subsidiaries held by indirect subsidiaries:				
Alternative Energies Kabushiki Kaisha (Jpn Co.)	Holding company and investment in development in energy project in Japan	Japan	100.00	100.00
Higashi Nihon Mega Solar 3 Godo Kaisha (Jpn Co.)	Development in energy project in Japan	Japan	100.00	100.00
EPVN W1 (HK) Co., Ltd.	Holding company and investment in development in energy project in Vietnam	Hong Kong	100.00	100.00
EPVN W2 (HK) Co., Ltd.	Holding company and investment in development in energy project in Vietnam	Hong Kong	100.00	100.00

2. BASIS OF PREPARATION (Con't)

2.2 Basis of preparation of consolidated interim financial statements (Con't)

Company name	Operation		Percentage of holdings (%)	
	Type of business	Location	Mar 31, 2022	Dec 31, 2021
Indirect subsidiaries held by indirect subsidiaries:				
Huong Linh Fresh Energy Development Joint Stock Company	Holding company and investment in development in energy project in Vietnam	Vietnam	65.625	65.625
Huong Linh Reproduce Energy Development Joint Stock Company	Holding company and investment in development in energy project in Vietnam	Vietnam	65.625	65.625
Huong Linh 3 Wind Power Joint Stock Company	Development in energy project in Vietnam	Vietnam	99.80	99.80
Huong Linh 4 Wind Power Joint Stock Company	Development in energy project in Vietnam	Vietnam	99.80	99.80
Chu Prong Gia Lai Wind Electricity Joint Stock Company	Development in energy project in Vietnam	Vietnam	99.743	99.743
Chu Prong Gia Lai Wind Power Joint Stock Company	Development in energy project in Vietnam	Vietnam	99.669	99.669

2.3 Basis of preparation of separate interim financial statements

The separate interim financial statements, which present investments in subsidiaries under the cost method less impairment losses (if any).

3. ADOPTION OF NEW ACCOUNTING STANDARDS

In current period, the Group has applied the revised (revised 2021) and newly as announced by the Federation of Accounting Professions which the Group disclosed in the notes to the financial statements for the year ended December 31, 2021. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and, for some standards, providing temporary reliefs or temporary exemptions for users. The adoption of these financial reporting standards does not have any significant impact on the financial statements of the Group.

4. SIGNIFICANT ACCOUNTING POLICIES

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended December 31, 2021.

5. RELATED PARTY TRANSACTIONS

The Company and the Group has certain transactions with its subsidiaries, associates and related parties. Part of assets, liabilities, income and expenses are incurred from such related transactions. These companies are related through common shareholdings and/or directorships.

5. RELATED PARTY TRANSACTIONS (Con't)

Relationship of related parties other than subsidiaries as disclosed in Condensed Note 2.2 to the interim financial information consisted of:

Related parties	Relationship	Operation		Percentage of holdings (%)	
		Type of business	Location	Mar 31, 2022	Dec 31, 2021
Aqua Corporation Plc.	1	Rental space for advertising signage and investment in other companies	Thai	-	-
TAC Energy Co., Ltd	2	Holding company and investment in cogen power energy business	Thai	-	-
Nation Multimedia Group Plc.	3	Production and distribution of publications	Thai	-	-
Kom Chad Luek Media Co., Ltd	4	Production and distribution of publications	Thai	-	-
Glombox Co., Ltd	4	Production and distribution of publications	Thai	-	-
Mr.Yuth Chinsupakul	5	-	Thai	-	-
Mr.Phumiwat Nanthavanich	5	-	Thai	-	-
Mr.Yuthachai Chinsupakul	6	-	Thai	-	-

The nature of relationship between the Company and its related parties are as follows:

1. Major shareholder and having management in common.
2. An indirect associated until December 20, 2021.
3. Having a director who is the parent company's shareholder and is a related person with the company's key management.
4. Having common key management with the Company's major shareholder who is a related person to the Company's key management.
5. Director and shareholder of the Company and subsidiaries.
6. The Company's shareholder who is a related person to the Company's key management.

5.1 The significant transactions with related companies are as follows:

Pricing policies		Unit : Baht			
		For the three-month period ended March 31,			
		Consolidated		Separate	
		2022	2021	2022	2021
Subsidiaries					
Management income	1	-	-	1,650,000.00	6,300,000.00
Rental income	1	-	-	-	2,040,000.00
Other income	1	-	-	-	1,548.00
Interest income	2	-	-	11,386,905.77	14,586,964.43
Cost of sales and services	1	-	-	-	2,677,728.00
Administrative expenses	1	-	-	181,683.00	-
Finance cost	1, 2	-	-	258,754.80	-

5. RELATED PARTY TRANSACTIONS (Con't)

5.1 The significant transactions with related companies are as follows: (Con't)

		Unit : Baht			
		For the three-month period ended March 31,			
Pricing policies		Consolidated		Separate	
		2022	2021	2022	2021
Indirect subsidiaries					
Rental income	1	-	-	-	138,000.00
Indirect associated					
Interest income	2	-	14,439.45	-	-
Related companies					
Revenues from sales and					
services	1	7,080,948.65	4,698,109.36	-	-
Rental income	1	18,720.00	29,280.00	-	-
Distribution costs	1	120,069.30	-	-	-
Finance cost	3	-	219,537.47	-	-
Related person					
Administrative expenses	1	669,784.00	-	-	-

Pricing policies

- Mutually agreed rate.
- As stipulated in loan agreement at the rate of 0.5% - 6.5% per annum in 2022 and at the rate of 4.4% - 6.5% per annum in 2021.
- As stipulated in discounted bill of exchange at the rates of 7% per annum.

Management benefit expenses

The Group had salaries, bonuses, social security contributions, contributions to provident fund, other welfare and meeting allowances for directors and executives and retirement benefit recognized to their directors and management as expenses as follows:

		Unit : Baht			
		For the three-month period ended March 31,			
		Consolidated		Separate	
		2022	2021	2022	2021
Short-term benefits		7,195,769.28	6,826,819.86	2,969,490.00	2,369,250.00
Post-employment benefits		231,379.36	232,884.55	78,232.56	28,544.00
Total		7,427,148.64	7,059,704.41	3,047,722.56	2,397,794.00

5. RELATED PARTY TRANSACTIONS (Con't)

5.2 The outstanding balance of account with the Group are as follows:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Trade account receivable				
Subsidiary	-	-	1,177,000.00	-
Related companies	31,272,723.89	33,468,383.64	-	-
<u>Less</u> Allowance for expected credit losses	(21,024,372.32)	(27,021,193.38)	-	-
Net	10,248,351.57	6,447,190.26	1,177,000.00	-
Other current receivable				
Indirect subsidiary	-	-	-	21,000.00
Asset receivable				
Subsidiary	-	-	-	245,062,729.87
Accrued interest				
Subsidiaries	-	-	11,386,905.77	-
Right-of-use assets - net				
Subsidiary	-	-	2,360,542.00	-
Trade payable				
Subsidiary	-	-	-	89,987.00
Other current trade payable				
Subsidiary	-	-	115,393.75	163,900.00
Indirect subsidiary	-	-	-	461,170.00
Related company	-	22,240,587.00	-	-
Related persons	455,797.17	110,315.19	-	-
Total	455,797.17	22,350,902.19	115,393.75	625,070.00
Accrued interest expense				
Subsidiary	-	-	-	90,103.94
Lease liabilities				
Subsidiary	-	-	2,451,008.00	-

Short-term loans to subsidiaries

The movement of short-term loans to subsidiaries is as follows:

	Unit : Baht			
	Separate			
	Movement for the period			
	Jan 1, 2022	Increase	(Decrease)	Mar 31, 2022
Subsidiaries	147,499,780.12	1,188,500,904.27	(20,000,000.00)	1,316,000,684.39

5. RELATED PARTY TRANSACTIONS (Con't)

5.2 The outstanding balance of account with the Group are as follows: (Con't)

Short-term loans to subsidiaries (Con't)

The above-mentioned loans were granted to 2 subsidiaries in respect of loan agreements and an unsecured and due within 1 year, bearing interest at the rate of 5.85% - 6.5% per annum.

Short-term loan from subsidiary

The movement of short-term loans from subsidiary is as follows:

	Unit : Baht			
	Separate			
	Movement for the period			
	Jan 1, 2022	Increase	(Decrease)	Mar 31, 2022
Subsidiary	676,443,020.12	56,700,000.00	(733,143,020.12)	-

The above-mentioned loans were granted from a subsidiary in respect of loan agreements and an unsecured and due within 1 year, bearing interest at the rate of 0.5% per annum.

5.3 Other

The Group had guaranteed credit facilities from financial institutions among one another as follows:

	Unit : Baht
	Mar 31, 2022 / Dec 31, 2021
Credit facilities guaranteed by the Company for direct subsidiaries	1,260,836,000.00
Credit facilities guaranteed by the Company for indirect subsidiary	453,000,000.00

6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Cash	175,826.19	165,726.92	20,000.00	20,000.00
Post dated cheques	614,884.66	2,176,400.83	-	-
Bank				
- Current account	24,041,057.60	30,146,445.82	1,621,360.80	4,610,229.33
- Saving account	8,876,991.98	24,487,366.66	107,726.36	674,796.36
Total	33,708,760.43	56,975,940.23	1,749,087.16	5,305,025.69

7. TRADE ACCOUNTS AND OTHER CURRENT RECEIVABLE - NET

Trade accounts and other current receivable - net consist of:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
<u>Trade accounts receivable</u>				
Trade accounts receivable - Subsidiary	-	-	1,177,000.00	-
- Related company	31,272,723.89	33,468,383.64	-	-
- Other companies	239,470,560.37	160,207,855.87	31,776,107.97	33,206,738.73
<u>Less Allowance for expected credit losses</u>	<u>(81,318,595.43)</u>	<u>(89,692,376.38)</u>	<u>(24,733,166.53)</u>	<u>(26,157,072.54)</u>
Total trade accounts receivable - net	189,424,688.83	103,983,863.13	8,219,941.44	7,049,666.19
<u>Other current receivable</u>				
Other receivable - Indirect subsidiary	-	-	-	21,000.00
- Other companies	1,397,641.82	2,017,191.50	1,337,401.42	1,290,882.37
Prepaid expense	4,923,993.72	3,325,855.77	193,080.88	264,370.44
Advance payments	253,765.00	150,888.00	-	-
Accrued interest - Subsidiaries	-	-	11,386,905.77	-
Total other current receivable	6,575,400.54	5,493,935.27	12,917,388.07	1,576,252.81
Total trade accounts and other current receivable - net	196,000,089.37	109,477,798.40	21,137,329.51	8,625,919.00

Trade account aged by number of days are as follows:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
<u>Related companies</u>				
Account receivables not yet due	6,132,203.34	3,791,762.69	1,177,000.00	-
Account receivables over due				
Under or equal to 3 months	3,791,762.69	3,994,337.93	-	-
Over 3 months to 6 months	3,994,337.93	-	-	-
Over 12 months	17,354,419.93	25,682,283.02	-	-
Total	31,272,723.89	33,468,383.64	1,177,000.00	-
<u>Less Allowance for expected credit losses</u>	<u>(21,024,372.32)</u>	<u>(27,021,193.38)</u>	-	-
Net	10,248,351.57	6,447,190.26	1,177,000.00	-

7. TRADE ACCOUNTS AND OTHER CURRENT RECEIVABLE - NET (Con't)

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
<u>Other companies</u>				
Account receivables not yet due	163,741,399.62	78,157,344.96	-	-
Account receivables over due				
Under or equal to 3 months	15,917,803.65	19,025,887.34	-	-
Over 3 months to 6 months	1,131,878.40	2,560,862.86	-	56,000.00
Over 6 months to 12 months	5,021,504.41	5,908,310.44	46,000.00	-
Over 12 months	53,657,974.29	54,555,450.27	31,730,107.97	33,150,738.73
Total	239,470,560.37	160,207,855.87	31,776,107.97	33,206,738.73
<u>Less</u> Allowance for expected credit losses	(60,294,223.11)	(62,671,183.00)	(24,733,166.53)	(26,157,072.54)
Net	179,176,337.26	97,536,672.87	7,042,941.44	7,049,666.19

The details of significant allowance for expected credit losses are as follows:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Beginning balance for the period/year	89,692,376.38	122,758,324.58	26,157,072.54	42,534,948.10
<u>Add</u> Increase during the period/year	-	1,152,685.22	-	-
<u>Less</u> Reversal during the period/year	(8,373,780.95)	(34,218,633.42)	(1,423,906.01)	(16,377,875.56)
Ending balance for the period/year	81,318,595.43	89,692,376.38	24,733,166.53	26,157,072.54

8. INVENTORIES - NET

Inventories - net consist of:

	Unit : Baht	
	Consolidated	
	Mar 31, 2022	Dec 31, 2021
Finished goods	11,072,965.14	9,352,237.56
Work-in-process	29,985,822.84	34,607,587.21
Raw materials	124,224,162.56	114,522,990.22
Supplies	5,947,842.88	4,676,669.71
Spare parts	5,903,870.06	3,903,392.44
Raw materials-in-transit	7,673,776.99	2,810,962.25
Total	184,808,440.47	169,873,839.39
<u>Less</u> Allowance for diminution in value of inventories	(2,171,249.04)	(2,171,249.04)
Inventories - net	182,637,191.43	167,702,590.35

8. INVENTORIES - NET (Con't)

The details of significant for allowance for diminution in value of inventories are as follows:

	Unit : Baht	
	Consolidated	
	Mar 31, 2022	Dec 31, 2021
Beginning balance for the period/year	2,171,249.04	3,887,033.90
<u>Less</u> Reversal during the period/year	-	(1,715,784.86)
Ending balance for the period/year	<u>2,171,249.04</u>	<u>2,171,249.04</u>

9. OTHER CURRENT FINANCIAL ASSETS

Other current financial assets were investment in opened-end funds which the Group held with the objective of generating a profit from short-term fluctuations in price.

10. OTHER CURRENT ASSETS

Other current assets consist of:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Revenue department receivable	567,505,442.17	511,850,993.81	-	-
Deposits and insurance *	500,129,662.45	499,730,330.37	-	-
Allowance for expected credit losses	(436,821,304.27)	(436,821,304.27)	-	-
Other	3,247,253.37	3,060,445.06	60,402.80	70,469.71
Total	<u>634,061,053.72</u>	<u>577,820,464.97</u>	<u>60,402.80</u>	<u>70,469.71</u>

* As at March 31, 2022 and December 31, 2021, include provision for loss from disposal of investment of subsidiaries amounting to Baht 436.82 million.

11. PROPERTY, PLANT AND EQUIPMENT - NET

Movements of the property, plant and equipment - net for the three-month period ended March 31, 2022 are summarized below:

	Unit : Baht	
	Consolidated	Separate
Carrying amount as at January 1, 2022	6,253,342,448.76	2,622.13
Acquisition during the period at cost	576,521,061.87	-
Disposals and write-off during the period at net book value	(111,970.53)	-
Depreciation for the period	(21,579,279.47)	-
Carrying amount as at March 31, 2022	<u>6,808,172,260.63</u>	<u>2,622.13</u>

12. LEASES

12.1 Right of used assets

Movements of the right of used - net for the three-month period ended March 31, 2022 are summarized below:

	Unit : Baht	
	Consolidated	Separate
Carrying amounts as at January 1, 2022	22,536,085.00	-
Increase during the period	-	2,463,175.00
Depreciation for the period	(309,126.00)	(102,633.00)
Carrying amounts as at March 31, 2022	22,226,959.00	2,360,542.00

12.2 Lease liabilities

Lease liabilities - net are as follow:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Lease liabilities	34,939,329.00	35,295,189.00	2,769,000.00	-
<u>Less</u> Deferred interest expenses	(10,444,645.43)	(10,573,521.77)	(317,992.00)	-
Total	24,494,683.57	24,721,667.23	2,451,008.00	-
<u>Less</u> Current portion	(1,505,673.20)	(1,336,713.75)	(444,701.00)	-
Net	22,989,010.37	23,384,953.48	2,006,307.00	-

Movements of lease liabilities - net for the three-month period ended March 31, 2022 are summarized below:

	Unit : Baht	
	Consolidated	Separate
Balance as at January 1, 2022	24,721,667.23	-
<u>Add</u> Increase during the period	-	2,808,000.00
<u>Less</u> Increase in deferred interest expense during the period	-	(344,825.00)
Paid during the period	(226,983.66)	(12,167.00)
Balance as at March 31, 2022	24,494,683.57	2,451,008.00

Minimum lease payment for each period for the three-month period ended March 31, 2022 are summarized below:

	Unit : Baht	
	Consolidated	Separate
Present value of minimum lease payment net of deferred interest expenses by lease agreement		
Less than 1 year	1,505,673.20	444,701.00
More than 1 year but less than 5 years	5,243,260.37	1,661,673.00
More than 5 years	17,745,750.00	344,634.00
Total	24,494,683.57	2,451,008.00

12. LEASES (Con't)

12.2 Lease liabilities (Con't)

The following are the amounts relating to lease contracts recognized in the statement of comprehensive income are summarized below:

	Unit : Baht			
	For the three-month period ended March 31,			
	Consolidated		Separate	
	2022	2021	2022	2021
Depreciation expenses of right of used assets	309,126.00	351,102.00	102,633.00	-
Interest expenses on lease liabilities	139,854.34	113,779.58	26,833.00	-
Expenses relating to leases of low value assets	57,000.00	57,000.00	33,000.00	33,000.00

13. DEFERRED TAX ASSETS AND LIABILITIES

13.1 Deferred tax assets and liabilities are as follows:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Deferred tax assets	17,994,556.17	19,678,469.86	3,433,392.25	3,813,456.91
Deferred tax liabilities	(41,713,818.19)	(42,702,281.73)	-	-
Net	(23,719,262.02)	(23,023,811.87)	3,433,392.25	3,813,456.91

13.2 Movements in deferred tax assets and liabilities during the period are as follows:

	Unit : Baht		
	Consolidated		
	(Changed) Credited for the period end		
	Jan 1, 2022	to profit or loss	Mar 31, 2022
<u>Deferred tax assets</u>			
Trade accounts receivable	12,522,362.27	(1,389,974.99)	11,132,387.28
Inventories	434,249.81	-	434,249.81
Other non-current financial assets	5,599.00	1,769.00	7,368.00
Lease liabilities	246,916.60	45,319.20	292,235.80
Derivative liabilities	2,499,661.49	(410,553.36)	2,089,108.13
Provisions of liabilities for employee benefit	3,969,680.69	69,526.46	4,039,207.15
Total	19,678,469.86	(1,683,913.69)	17,994,556.17
<u>Deferred tax liabilities</u>			
Property, plant and equipment	(42,702,281.73)	988,463.54	(41,713,818.19)
Net	(23,023,811.87)	(695,450.15)	(23,719,262.02)

13. DEFERRED TAX ASSETS AND LIABILITIES (Con't)

13.2 Movements in deferred tax assets and liabilities during the period are as follows: (Con't)

	Unit : Baht		
	Separate		
	(Changed) Credited for the period end		
	Jan 1, 2022	to profit or loss	Mar 31, 2022
<u>Deferred tax assets</u>			
Other non-current financial assets	5,599.00	1,769.00	7,368.00
Lease liabilities	-	2,493.20	2,493.20
Provisions of liabilities for employee benefit	1,308,196.42	26,226.50	1,334,422.92
Derivative liabilities	2,499,661.49	(410,553.36)	2,089,108.13
Total	3,813,456.91	(380,064.66)	3,433,392.25

13.3 Income tax expenses recognized in profit or loss

	Unit : Baht			
	For the three-month period end March 31,			
	Consolidated		Separate	
	2022	2021	2022	2021
<u>Current income tax:</u>				
Corporate income tax expense				
charge for the period	3,457,204.86	17,409,976.32	-	-
<u>Deferred tax:</u>				
Deferred tax expenses relating to				
the original and reversal of				
temporary differences	695,450.15	483,570.11	380,064.66	1,246,328.47
Income tax expense	4,152,655.01	17,893,546.43	380,064.66	1,246,328.47

14. BANK OVERDRAFT AND SHORT-TERM LOANS FROM FINANCIAL INSTITUTIONS

Bank overdraft and short-term loans from financial institutions consist of:

	Unit : Baht			
	interest rate % (per annum)		Consolidated	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Bank overdraft	-	5.84	-	3,067,572.70
Trust receipts	2.18 - 3	2.18 - 3.15	123,091,254.88	66,516,807.42
Promissory notes	-	2.35 - 5.47	-	750,000,000.00
Total			123,091,254.88	819,584,380.12

15. TRADE ACCOUNTS AND OTHER CURRENT PAYABLE

Trade accounts and other current payable consist of:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
<u>Trade accounts payable</u>				
Trade accounts payable - Subsidiary	-	-	-	89,987.00
- Other companies	81,148,506.31	46,928,165.27	422,354.33	422,354.33
Total trade accounts payable	81,148,506.31	46,928,165.27	422,354.33	512,341.33
<u>Other current payable</u>				
Other payable - Subsidiaries	-	-	115,393.75	163,900.00
- Indirect subsidiary	-	-	-	461,170.00
- Related person	121,244.17	110,315.19	-	-
- Other parties	492,987,269.29	449,159,295.63	981,298.00	1,169,526.22
Accrued expenses - Related parties	334,553.00	22,240,587.00	-	-
- Other companies	14,264,694.46	104,112,699.16	1,681,074.97	1,700,844.63
Advance receivable	1,292,028.60	106,874,573.08	-	-
Accrued interest expenses - Subsidiary	-	-	-	90,103.94
- Other companies	7,335,030.99	7,560,474.73	3,175,402.91	3,193,782.18
Accrued dividend	1,408,729.92	1,412,120.67	1,363,729.92	1,367,120.67
Total other current payable	517,743,550.43	691,470,065.46	7,316,899.55	8,146,447.64
Total trade accounts and other current payable	598,892,056.74	738,398,230.73	7,739,253.88	8,658,788.97

16. LONG-TERM LOANS FROM FINANCIAL INSTITUTIONS

Movements in long-term loans from financial institutions for the three-month period ended March 31, 2022 are as follows:

	Unit : Baht	
	Consolidated	Separate
Carrying amount as at January 1, 2022	426,024,760.55	273,137,480.71
<u>Less</u> Paid during the period	(35,078,641.96)	(17,670,000.00)
Carrying amount as at March 31, 2022	390,946,118.59	255,467,480.71
<u>Less</u> Current portion	(124,624,460.07)	(70,680,000.00)
Net	266,321,658.52	184,787,480.71

17. DEBENTURES

Movement of debenture for the three-month period ended March 31, 2022 are as follows:

	Unit : Baht	
	Consolidated	Separate
Beginning balance/Ending balance	3,828,102,134.41	2,978,487,964.56
Amortization of debenture expenses	5,495,762.90	4,422,520.30
<u>Less</u> Current portion	(1,597,232,520.09)	(746,545,107.64)
Net	<u>2,236,365,377.22</u>	<u>2,236,365,377.22</u>

18. PROVISION OF LIABILITIES FOR EMPLOYEE BENEFIT

Movements of the present value of the provision of liabilities for employee benefit for the three-months period ended March 31, 2022 consist of:

	Unit : Baht	
	Consolidated	Separate
Carrying amount as at January 1, 2022	50,664,538.33	6,540,982.02
Current service cost	901,799.49	115,175.81
Interest cost	186,657.15	15,956.71
Employee benefits paid during the period	(704,333.00)	-
Carrying amount as at March 31, 2022	51,048,661.97	6,672,114.54
<u>Less</u> Current portion	(3,111,942.93)	(2,369,263.29)
Net	<u>47,936,719.04</u>	<u>4,302,851.25</u>

19. BASIC EARNINGS (LOSS) PER SHARE

Basis earnings (loss) per share for the period is calculated by dividing the net income (loss) attributable to equity holders of the Company (excluding other comprehensive income (loss)) by the weighted average number of ordinary shares issue during the period as follows:

	For the three-months period ended March 31,			
	Consolidated		Separate	
	2022	2021	2022	2021
Net profit (loss) attributable to ordinary shareholders of the Company (Basic) (Baht)				
From continuing operations	(82,763,334.95)	84,389,019.25	(37,389,379.39)	4,852,877.94
From discontinued operations	-	(79,481,996.41)	-	-
Total net profit (loss) attributable to ordinary shareholders of the Company	<u>(82,763,334.95)</u>	<u>4,907,022.84</u>	<u>(37,389,379.39)</u>	<u>4,852,877.94</u>

19. BASIC EARNINGS (LOSS) PER SHARE (Con't)

	For the three-months period ended March 31,			
	Consolidated		Separate	
	2022	2021	2022	2021
Number of ordinary shares outstanding (Shares)	932,507,097	932,507,097	932,507,097	932,507,097
Basic earnings (loss) per share (Baht : Share)				
From continuing operations	(0.09)	0.09	(0.04)	0.01
From discontinued operations	-	(0.08)	-	-
Total basic earnings (loss) per share	(0.09)	0.01	(0.04)	0.01

20. OPERATING SEGMENT INFORMATION

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance. The chief operating decision maker has been identified as the Company's Board of Directors.

Segment information is presented in respect of the Group operating segments. The primary format, business segments, is based on the Group management and the internal reporting structure provided to the chief operating decision maker.

Segment assets and revenues include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

Business segments:

Segment 1 : Printing

Segment 2 : Holding other companies' shares

Segment 3 : Solar power plants

Segment 4 : Installation of rooftop solar system and maintenance solar farm

Geographic segments:

In presenting classification of geographical segments, revenue is based on the geographic location of the Group.

The Group operate businesses in Thailand and oversea with significant segments as follows:

<u>Segment</u>	<u>The main scope of performance</u>
Thailand	Contractor print, generate electricity with solar, installation of rooftop solar system, maintenance solar farm and investment in other companies
Japan	Solar farm operator and investment in other companies
Vietnam	Wind power operator and investment in other companies
Hong Kong	Investment in other companies

20. OPERATING SEGMENT INFORMATION (Con't)

20.1 Asset, revenue and results, based on business segments in the consolidated financial statement are as follows:

	Unit : Thousands Baht					
	Consolidated					
	For the three-month period ended March 31, 2022					
	Segment 1	Segment 2	Segment 3	Segment 4	Elimination	Total
Revenues from sales and services	201,331	2,850	5,043	17,620	(4,659)	222,185
Operating profit (loss)	41,133	(5,667)	2,546	2,884	(1,448)	39,448
Other income						
Interest income	75	146,636	-	86	(146,711)	86
Other	647	3,935	-	3,070	(359)	7,293
Gain (loss) from exchange rate	458	(25,035)	(8,006)	56	527	(32,000)
Depreciation and amortization	(19,267)	(360)	(3,390)	(88)	1,205	(21,900)
Expenses - net	(7,295)	(11,844)	(773)	(217)	1,340	(18,789)
Finance cost	(5,322)	(118,111)	(781)	(17)	58,747	(65,484)
Income tax expenses	(2,030)	(1,966)	-	(267)	110	(4,153)
Profit (loss) for segment	8,399	(12,412)	(10,404)	5,507	(86,589)	(95,499)
Loss of non-controlling interest						12,735
Net loss attributable to shareholders of the parent company						(82,764)
<u>Segment assets</u>						
Other current financial assets	24,508	1,702,191	-	-	-	1,726,699
Property, plant and equipment right of used and intangible assets allocated	933,597	7,164	6,203,156	1,855	(314,576)	6,831,196
Other assets						2,014,986
Total segment assets						10,572,881

20. OPERATING SEGMENT (Con't)

20.1 Asset, revenue and results, based on business segments in the consolidated financial statement are as follows: (Con't)

Unit : Thousands Baht						
Consolidated						
For the three-month period ended March 31, 2021						
	Segment 1	Segment 2	Segment 3	Segment 4	Elimination	Total
Revenues from sales and services	183,898	7,680	11,006	17,791	(11,937)	208,438
Operating profit (loss)	36,126	(156)	9,507	8,705	(6,492)	47,690
Other income						
Interest income	104	34,083	21	49	(32,180)	2,077
Other	2,767	2,520	-	-	2,441	7,728
Share of profit on investment in associated companies	-	-	-	-	73,347	73,347
Gain (loss) from exchange rate	(1,762)	47,995	(1,307)	(150)	19,407	64,183
Gain (loss) from the disposal of assets	(1,238)	12	(41,953)	-	-	(43,179)
Depreciation and amortization	(18,543)	(827)	(5,873)	(84)	629	(24,698)
Allowance for impairment losses of assets of disposal groups classified as held for sale from discontinued operations	-	-	(29,699)	-	-	(29,699)
Expenses - net	(21,089)	(153,990)	(8,179)	(51)	153,541	(29,768)
Finance cost	(3,044)	(66,888)	(2,112)	(17)	28,002	(44,059)
Income tax (expenses) revenue	719	(15,727)	(1,606)	(52)	(1,227)	(17,893)
Profit (loss) for segment	(5,960)	(152,978)	(81,201)	8,400	237,468	5,729
Profit of non-controlling interest						(822)
Net profit attributable to shareholders of the parent company						4,907

Net profit (loss) for the segments consist of:

Unit : Thousands Baht								
Consolidated								
For the three-month period ended March 31, 2021								
	Segment 1	Segment 2	Segment 3	Segment 4	Elimination	Total net profit (loss) of segment	Profit non-controlling interests	Net profit (loss) attributable to shareholders of the parent company
Profit (loss) of continuing operations segment	(5,960)	(152,978)	(1,021)	8,400	236,770	85,211	(822)	84,389
Loss of discontinued operations segment	-	-	(80,180)	-	698	(79,482)	-	(79,482)
Total	(5,960)	(152,978)	(81,201)	8,400	237,468	5,729	(822)	4,907

20. OPERATING SEGMENT (Con't)

20.1 Asset, revenue and results, based on business segments in the consolidated financial statement are as follows: (Con't)

Segment assets consist of:

	Unit : Thousands Baht					
	Consolidated					
	As at March 31, 2021					
	Segment 1	Segment 2	Segment 3	Segment 4	Elimination	Total
<u>Segment assets</u>						
Advance payment for the construction of power project	-	-	1,509,647	-	-	1,509,647
Investment for by equity method	-	4,155,272	-	-	-	4,155,272
Property, plant and equipment right of used and intangible assets allocated	733,907	105,194	571,068	1,356	(3,095)	1,408,430
Other assets						1,462,337
Total segment assets						8,535,686

For the separated financial statement for the three-month ended March 31, 2022, the Company operated in one segment of Holding other companies' shares, therefore, the management determined that the Company had one operating segment.

	Unit : Thousands Baht		
	Separate		
	For the three-month period ended March 31, 2021		
	Segment 1	Segment 2	Total
Revenues from sales and services	3,047	6,300	9,347
Operating profit	369	2,767	3,136
Other income			
Interest income	-	14,593	14,593
Gain from exchange rate	-	21	21
Gain from disposal of assets	-	12	12
Other	-	4,933	4,933
Depreciation and amortization	-	(542)	(542)
Expenses - net	-	(6,295)	(6,295)
Finance cost	-	(13,292)	(13,292)
Income tax expenses	-	(1,246)	(1,246)
Profit for segment	369	4,484	4,853

Total assets of the Company in the separated statements of financial position as at March 31, 2021, are assets in the segment of Holding other companies' shares.

20. OPERATING SEGMENT (Con't)

20.2 Asset, revenue and operating results of the geographic segments

Revenues and operating results of the geographic segments in the consolidated financial statements for the three-month period ended March 31, 2022 and 2021 as follows:

	Unit : Baht	
	Consolidated	
	For the three-month period ended March 31,	
	2022	2021
		(Reclassified)
<u>Continuing operations segments</u>		
Thailand	229,563,730.09	320,105,714.64
Hong Kong	-	31,050,851.00
Vietnam	-	1,897,796.43
Total	229,563,730.09	353,054,362.07
<u>Discontinued operations segments</u>		
Japan	-	2,718,077.32
Total operating results of the geographic segments	229,563,730.09	355,772,439.39

Non-current assets by geographical segments in consolidated financial statements as at March 31, 2022 and December 31, 2021 are as follows:

	Unit : Baht	
	Consolidated	
	Mar 31, 2022	Dec 31, 2021
Thailand	1,390,934,141.67	1,414,937,996.33
Japan	77,563.01	82,630.37
Vietnam	5,789,036,754.24	5,214,787,558.22
Total	7,180,048,458.92	6,629,808,184.92

For the three-month period ended March 31, 2022 and 2021. The Group had transactions with 1 major customer with the value more than 10% of total revenue under the segment of printing amounting to Baht 69.45 million and Baht 58.09 million respectively.

21. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Group had the following financial assets and financial liabilities that were measured at fair value using different levels of inputs as follows:

	Unit : Baht			
	Consolidated			
	Level 1	Level 2	Level 3	Total
As at March 31, 2022				
Financial assets measured at fair value				
Current:				
Investment in equity measured at FVTPL	1,726,698,739.37	-	-	1,726,698,739.37
Non-current:				
Investment in equity measured at FVTPL	348,220.00	-	-	348,220.00
Financial liabilities measured at fair value				
Financial derivatives				
Interest rate swap contracts	10,445,540.65	-	-	10,445,540.65

	Unit : Baht			
	Separate			
	Level 1	Level 2	Level 3	Total
As at March 31, 2022				
Financial assets measured at fair value				
Current:				
Investment in equity measured at FVTPL	1,702,189,708.06	-	-	1,702,189,708.06
Non-current:				
Investment in equity measured at FVTPL	348,220.00	-	-	348,220.00
Financial liabilities measured at fair value				
Financial derivatives				
Interest rate swap contracts	10,445,540.65	-	-	10,445,540.65

During the current period, there were no transfers within the fair value hierarchy.

22. COMMITMENTS AND CONTINGENT LIABILITIES

- 22.1 As at March 31, 2022, the Company has commitments to pay for independent financial advisor service amounting to Baht 0.20 million.
- 22.2 As at March 31, 2022 and December 31, 2021, 4 indirect subsidiaries in Vietnam were in possession of commitment from future payment for construction of wind power plant contract amounting to USD 30.58 million and USD 39.61 million respectively.

22. COMMITMENTS AND CONTINGENT LIABILITIES (Con't)

22.3 As at March 31, 2022 and December 31, 2021, an indirect subsidiary in Thailand was in possession of commitments from future payment for installation of solar system amounting to Baht 5.28 million and Baht 6.68 million respectively.

22.4 As at March 31, 2022 and December 31, 2021, a direct subsidiary has commitments to pay for engineering for construction of wind power plant in Vietnam amounting to Baht 5.20 million.

22.5 As at March 31, 2022 and December 31, 2021, a direct subsidiary had a commitment to pay under a Power performance measurement of electricity producing wind turbines agreement in Vietnam amounting to USD 0.08 million and USD 0.06 million respectively.

22.6 As at March 31, 2022 and December 31, 2021, 2 indirect subsidiaries in Hong Kong were in possession of commitments from 4 shares sale and purchase agreements amounting to USD 3.67 million.

22.7 As at March 31, 2022 and December 31, 2021, an indirect subsidiary in Thailand has entered into a Solar PV Rooftop Power Purchase Agreement with Metropolitan Electricity Authority ("MEA") for 8 projects with total capacity of 1,509.20 kilowatts. The agreement term was 25 years.

22.8 As at March 31, 2022 and December 31, 2021, an indirect subsidiary in Thailand has entered into a solar rooftop installation contract with 6 private companies. For periods of 10 - 25 years commencing from the commercial operation date whereby the indirect subsidiary shall receive the electricity fees at the rate stipulated in the contract.

22.9 The Company and a direct subsidiary had entered into service rental agreements such as photocopier lease agreement term was 3 - 4 years, had commitments to pay rental fees in the future as follows:

	Unit : Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
Minimum amount payment by rental agreements				
Less than 1 year	145,000.00	190,000.00	61,000.00	94,000.00
More than 1 year but less than 5 years	16,000.00	28,000.00	-	-

22.10 The Group had contingent liabilities in respect of with commercial banks are as follows:

	Unit : Million Baht			
	Consolidated		Separate	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2022	Dec 31, 2021
<u>Letters of credit</u>				
Subsidiary	7.00	14.66	-	-
<u>Letters of guarantee</u>				
The Company	1.84	1.84	1.84	1.84
Subsidiary	4.50	5.00	-	-
Indirect subsidiary	1.33	1.33	-	-
Total	7.67	8.17	1.84	1.84

22. COMMITMENTS AND CONTINGENT LIABILITIES (Con't)

- 22.11 The Group were in possession of commitments in respect guaranteeing credit facilities among each other as described in Condensed Note 5.3 to interim financial information.

23. OTHER SIGNIFICANT INFORMATION

At the Company's Board of Directors' meeting No. 1/2022, held on February 25, 2022, it was approved Eternity Power Plc. ("ETP") to cancel the payment to Kom Chad Luek Media Co., Ltd. and ETP to call money back from Kom Chad Luek Media Co., Ltd. Subsequently, on March 5, 2022, ETP had proceeded according to the Company's Board of Director's resolution by sending a letter to call back the commission fee amounted of Baht 113 million from Kom Chad Luek Media Co., Ltd. and cancelling the Assignment Agreement dated November 20, 2021, in order ETP to pay the commission fee amount directly to Sky Eye Tech Co., Ltd.

24. CAPITAL MANAGEMENT

The primary objectives of the Group capital management are to maintain their ability to continue as a going concern and to maintain an appropriate capital structure.

As at March 31, 2022 and December 31, 2021, debt-to-equity ratio in the consolidated financial statements was 1.03 : 1 and 1.19 : 1 respectively, and in the separate financial statements was 1.78 : 1 and 2.11 : 1 respectively.

25. EVENT AFTER THE REPORTING PERIOD

At the Annual General Meeting of Shareholders of 2022, held on April 20, 2022, it was approved as follows:

- 25.1 The Company to pay dividend from the Company's operation from January to December 2021 and from retained earnings, at the rate of Baht 0.25 per share amounting to Baht 233.13 million. Dividend payment is due on May 12, 2022.
- 25.2 The Company to decrease its authorized share capital 559,504,200 shares at the par value of Baht 1 per share by offered to the existing shareholders in proportion to the shareholding (Right offering: RO) amount of 279,752,100 shares, offered to the general public (Public offering: PO) amount of 186,501,400 shares and offered to the private placement (Private placement: PP) amount of 93,250,700 shares.
- 25.3 The Company to increase its authorized share capital 233,126,774 share at the par value of Baht 1 per share to support the right purchase common share of the Company (EP-W4) of not more than 233,126,774 units in proportion to the shares held by existing shareholders. Holding shares that are entitled to subscribe at the rate of 1 new ordinary share per 1 unit of warrant without charge. The warrants can be exercised to purchase one unit of the new shares for 1 old share at a price of Baht 8.30. The term of the warrants does not exceed 3 years from the date of issuance and offering of warrants.
- 25.4 The Company to increase and issuing debenture from Baht 3,000 million to be not more than Baht 5,000 million.
- 25.5 The Company to provide financial supporting to Aqua Corporation Plc. ("AQUA"), which is a major shareholder of the Company in the maximum principal amount of Baht 300 million, bearing interest at the rate of 7% per annum.

26. RECLASSIFICATION

The Group have reclassified certain accounts in the statement of comprehensive income for the three-month period ended March 31, 2021, have been reclassified to conform to the current period's classification but with no effect to previously reported net income or shareholders' equity. The reclassifications are as follows:

	Unit : Baht		
	Consolidated		
	Increase		
	Reclassified	(Decrease)	Previously reported
Other income			
Gain from exchange rate	64,182,764.60	64,182,764.60	-
Other	7,727,584.00	(107,898,791.93)	115,626,375.93
Cost of sales and services	180,361,362.58	7,910,976.64	172,450,385.94
Administrative expenses	26,280,378.22	(51,627,003.97)	77,907,382.19

	Unit : Baht		
	Separate		
	Increase		
	Reclassified	(Decrease)	Previously reported
Other income			
Gain from exchange rate	21,089.16	21,089.16	-
Other	4,944,551.06	(21,089.16)	4,965,640.22
Cost of sales and services	6,210,538.99	3,532,810.99	2,677,728.00
Administrative expenses	3,303,792.22	(3,532,810.99)	6,836,603.21

27. APPROVAL OF FINANCIAL STATEMENTS

These interim financial statements have been approved by the Company's Board of Directors on May 13, 2022.