

S P V I Public Company Limited
Review report and financial information
For the three-month and six-month periods ended
30 June 2024



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Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of S P V I Public Company Limited

I have reviewed the accompanying financial information of S P V I Public Company Limited (the Company), which comprises the statement of financial position as at 30 June 2024, the related statements of comprehensive income for the three-month and six-month periods then ended, and the related statement of changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the interim financial statements (collectively "the interim financial information"). 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 review 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 Thai 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 review, 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.

Chawalit Chaluyampornbut
Certified Public Accountant (Thailand) No. 8881

EY Office Limited
Bangkok: 6 August 2024

S P V I Public Company Limited
Statement of financial position
As at 30 June 2024

(Unit: Thousand Baht)

	Note	30 June 2024 (Unaudited but reviewed)	31 December 2023 (Audited)
Assets			
Current assets			
Cash and cash equivalents	3	89,553	63,588
Trade and other receivables	2, 4	87,014	154,577
Inventories	5	575,845	641,583
Other current assets		23,518	21,980
Total current assets		775,930	881,728
Non-current assets			
Equipment	6	128,776	119,425
Right-of-use assets	7	154,348	141,605
Intangible assets		39,203	36,707
Other non-current assets		42,288	39,030
Deferred tax assets		14,119	13,162
Total non-current assets		378,734	349,929
Total assets		1,154,664	1,231,657

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



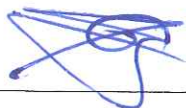


S P V I Public Company Limited
Statement of financial position (continued)
As at 30 June 2024

(Unit: Thousand Baht)

	<u>Note</u>	<u>30 June 2024</u> (Unaudited but reviewed)	<u>31 December 2023</u> (Audited)
Liabilities and shareholders' equity			
Current liabilities			
Short-term loans from financial institutions	8	-	183,065
Trade and other payables	2, 9	418,990	299,558
Dividend payable		183	161
Current portion of long-term lease liabilities		70,435	68,916
Income tax payable		366	2,005
Other current liabilities		1,368	1,122
Total current liabilities		<u>491,342</u>	<u>554,827</u>
Non-current liabilities			
Long-term lease liabilities - net of current portion		88,157	74,875
Provision for long-term employee benefits		23,114	21,914
Total non-current liabilities		<u>111,271</u>	<u>96,789</u>
Total liabilities		<u>602,613</u>	<u>651,616</u>
Shareholders' equity			
Share capital			
Registered			
400,000,000 ordinary shares of Baht 0.50 each		<u>200,000</u>	<u>200,000</u>
Issued and fully paid up			
400,000,000 ordinary shares of Baht 0.50 each		200,000	200,000
Share premium		39,810	39,810
Retained earnings			
Appropriated - statutory reserve		20,000	20,000
Unappropriated		292,241	320,231
Total shareholders' equity		<u>552,051</u>	<u>580,041</u>
Total liabilities and shareholders' equity		<u>1,154,664</u>	<u>1,231,657</u>

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

Directors



SPVI
 S P V I Public Company Limited
 บริษัท เอสพีวี จำกัด (มหาชน)

(Unaudited but reviewed)

S P V I Public Company Limited
Statement of comprehensive income
For the three-month period ended 30 June 2024

(Unit: Thousand Baht except earnings per share expressed in Baht)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
Profit or loss			
Revenues			
Sales	10	1,688,987	1,486,898
Service income	10	6,425	7,031
Other income	11	11,613	10,809
Total revenues		<u>1,707,025</u>	<u>1,504,738</u>
Expenses			
Cost of sales		1,515,485	1,332,896
Cost of services		2,342	2,578
Selling and distribution expenses		135,697	111,225
Administrative expenses		29,799	26,609
Total expenses		<u>1,683,323</u>	<u>1,473,308</u>
Operating profit		23,702	31,430
Finance cost		(1,348)	(2,671)
Profit before income tax expenses		22,354	28,759
Income tax expenses	12	(4,471)	(5,858)
Profit for the period		17,883	22,901
Other comprehensive income for the period		-	-
Total comprehensive income for the period		<u>17,883</u>	<u>22,901</u>
Basic earnings per share	13		
Profit		<u>0.04</u>	<u>0.06</u>
Weighted average number of ordinary shares (shares)		<u>400,000,000</u>	<u>400,000,000</u>

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



(Unaudited but reviewed)

S P V I Public Company Limited
Statement of comprehensive income
For the six-month period ended 30 June 2024

(Unit: Thousand Baht except earnings per share expressed in Baht)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
Profit or loss			
Revenues			
Sales	10	3,445,876	3,013,081
Service income	10	11,665	15,652
Other income	11	22,383	22,339
Total revenues		<u>3,479,924</u>	<u>3,051,072</u>
Expenses			
Cost of sales		3,107,527	2,694,807
Cost of services		4,088	5,056
Selling and distribution expenses		271,430	218,081
Administrative expenses		56,730	56,797
Total expenses		<u>3,439,775</u>	<u>2,974,741</u>
Operating profit		40,149	76,331
Finance cost		(3,110)	(4,012)
Profit before income tax expenses		37,039	72,319
Income tax expenses	12	(7,030)	(14,794)
Profit for the period		30,009	57,525
Other comprehensive income for the period		-	-
Total comprehensive income for the period		<u>30,009</u>	<u>57,525</u>
Basic earnings per share	13		
Profit		<u>0.08</u>	<u>0.14</u>
Weighted average number of ordinary shares (shares)		<u>400,000,000</u>	<u>400,000,000</u>

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



(Unaudited but reviewed)

S P V I Public Company Limited

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2024

(Unit: Thousand Baht)

	Issued and paid up share capital	Share premium	Retained earnings		Total
			Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2023	200,000	39,810	20,000	290,037	549,847
Dividend paid (Note 14)	-	-	-	(69,999)	(69,999)
Profit for the period	-	-	-	57,525	57,525
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	57,525	57,525
Balance as at 30 June 2023	<u>200,000</u>	<u>39,810</u>	<u>20,000</u>	<u>277,563</u>	<u>537,373</u>
Balance as at 1 January 2024	200,000	39,810	20,000	320,231	580,041
Dividend paid (Note 14)	-	-	-	(57,999)	(57,999)
Profit for the period	-	-	-	30,009	30,009
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	30,009	30,009
Balance as at 30 June 2024	<u>200,000</u>	<u>39,810</u>	<u>20,000</u>	<u>292,241</u>	<u>552,051</u>

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



(Unaudited but reviewed)

S P V I Public Company Limited

Cash flow statement

For the six-month period ended 30 June 2024

(Unit: Thousand Baht)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Profit before tax	37,039	72,319
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:		
Depreciation and amortisation	63,513	54,717
Allowance for expected credit losses	-	(25)
Reduction of inventories to net realisable value	2,453	3,393
Loss on disposals/write-off of equipment and intangible assets	2,757	2,363
Provision for long-term employee benefits	2,704	1,218
Interest income	(250)	(124)
Interest expenses	3,110	4,006
(Gain) loss from lease reassessment	(38)	114
Gain on lease modification	(167)	(113)
Profit from operating activities before changes in operating assets and liabilities	111,121	137,868
Operating assets (increase) decrease:		
Trade and other receivables	67,563	(64,250)
Inventories	62,305	14,790
Other current assets	(1,538)	(26,630)
Other non-current assets	(3,258)	(1,247)
Operating liabilities increase (decrease):		
Trade and other payables	121,856	(6,651)
Other current liabilities	246	(1,187)
Cash flows from operating activities	358,295	52,693
Cash received from interest income	250	124
Cash paid for employee benefits	(1,504)	-
Cash paid for income tax	(9,626)	(19,667)
Net cash flows from operating activities	<u>347,415</u>	<u>33,150</u>

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

(Unaudited but reviewed)

S P V I Public Company Limited

Cash flow statement (continued)

For the six-month period ended 30 June 2024

(Unit: Thousand Baht)

	<u>2024</u>	<u>2023</u>
Cash flows from investing activities		
Proceeds from sales of equipment	15	37
Acquisitions of equipment	(30,979)	(23,193)
Increase in intangible assets	(10,539)	(2,581)
Cash paid for right-of-use assets	(81)	(281)
Net cash flows used in investing activities	<u>(41,584)</u>	<u>(26,018)</u>
Cash flows from financing activities		
Increase in short-term loans from financial institutions	242,500	831,921
Repayment of short-term loans from financial institutions	(425,565)	(732,333)
Dividend paid	(57,977)	(69,964)
Payment of principal portion of lease liabilities	(35,466)	(31,391)
Cash paid for interest expenses	(3,358)	(3,778)
Net cash flows used in financing activities	<u>(279,866)</u>	<u>(5,545)</u>
Net increase in cash and cash equivalents	25,965	1,587
Cash and cash equivalents at beginning of period	<u>63,588</u>	<u>50,277</u>
Cash and cash equivalents at end of period	<u><u>89,553</u></u>	<u><u>51,864</u></u>

Supplemental disclosures of cash flows information:

Non-cash related transaction

Payable for purchase of equipment	449	8,716
Payable for purchase of intangible assets	1,058	4,210
Additions to right-of-use assets and lease liabilities	52,954	15,180
Transfer inventory to equipment and intangible assets	980	997

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



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S P V I Public Company Limited

Condensed notes to interim financial statements

For the three-month and six-month periods ended 30 June 2024

1. General information

1.1 Corporate information

S P V I Public Company Limited (“the Company”) is a limited company incorporated under Thai laws on 6 January 2011 and registered the change of its status to a public limited company under the Public Limited Companies Act on 10 April 2013 and domiciled in Thailand. Its major shareholder is IT City Public Company Limited, a company incorporated in Thailand. The Company is principally engaged in the distribution of computers, mobile phone, related accessories and related service. Its registered address is No. 1213/58-59 Soi Ladprao 94 Sriwara Road, Phlapphla, Wangthonglang, Bangkok.

As at 30 June 2024, the Company operates 79 branches (31 December 2023: 80 branches).

1.2 Basis for the preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting, with the Company presenting condensed interim financial statements. The Company has presented the statements of financial position, comprehensive income, changes in shareholders’ equity and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.3 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 31 December 2023.

The revised financial reporting standards which are effective for fiscal years beginning on or after 1 January 2024, do not have any significant impact on the Company’s financial statements.



2. Related party transactions

During the periods, the Company had significant business transactions with related parties. Such transactions, which are summarised below, arose in the ordinary course of business. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Summaries significant business transactions with related parties as follows.

(Unit: Thousand Baht)

	For the three-month periods		Pricing policy
	ended 30 June		
	<u>2024</u>	<u>2023</u>	
<u>Transactions with major shareholder</u>			
(IT City Public Company Limited)			
Purchases of goods	116	-	Approximate market price
Dividend paid	16,820	20,300	At the declared rate
<u>Transactions with related parties</u>			
Sales of goods	11,009	4,701	Market price
Purchases of goods	549	643	Market price
Purchases of fixed assets	158	4,113	Market price
Service expenses	1,958	1,307	Prices agreed by the parties
Logistics and distribution fee	3,429	2,438	Prices agreed by the parties





(Unaudited but reviewed)

(Unit: Thousand Baht)

	For the six-month periods ended 30 June		Pricing policy
	2024	2023	
<u>Transactions with major shareholder</u> (IT City Public Company Limited)			
Purchases of goods	122	19	Approximate market price
Purchases of fixed assets	49	-	Market price
Dividend paid	16,820	20,300	At the declared rate
<u>Transactions with related parties</u>			
Sales of goods	24,771	7,563	Market price
Purchases of goods	704	2,416	Market price
Purchases of fixed assets	315	5,016	Market price
Service expenses	3,532	3,434	Prices agreed by the parties
Logistics and distribution fee	6,820	4,820	Prices agreed by the parties

The balances of the accounts as at 30 June 2024 and 31 December 2023 between the Company and those related companies are as follows:

	(Unit: Thousand Baht)	
	30 June 2024	31 December 2023
		(Audited)
<u>Trade and other receivables - related parties (Note 4)</u>		
Related companies (related by common shareholders and common directors)	3,287	2,354
Total trade and other receivables - related parties	3,287	2,354
<u>Trade and other payables - related parties (Note 9)</u>		
Major Shareholders	125	53
Related companies (related by common shareholders and common directors)	3,185	2,690
Total trade and other payables - related parties	3,310	2,743



(Unaudited but reviewed)

Directors and management's benefits

During the three-month and six-month periods ended 30 June 2024 and 2023, the Company had employee benefit expenses of their directors and management as below.

(Unit: Million Baht)

	For the three-month periods ended 30 June		For the six-month periods ended 30 June	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Short-term employee benefits	7.1	5.9	13.4	12.8
Post-employment benefits	0.3	0.3	0.5	0.5
Total	<u>7.4</u>	<u>6.2</u>	<u>13.9</u>	<u>13.3</u>

3. Cash and cash equivalents

(Unit: Thousand Baht)

	30 June	31 December
	<u>2024</u>	<u>2023</u>
Cash	2,944	2,406
Bank deposits	86,609	61,182
Total	<u>89,553</u>	<u>63,588</u>

(Audited)

As at 30 June 2024, bank deposits in savings accounts and fixed deposits carried interests between 0.15 and 0.95 percent per annum (31 December 2023: between 0.15 and 0.95 percent per annum).




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(Unaudited but reviewed)

4. Trade and other receivables

(Unit: Thousand Baht)

	30 June 2024	31 December 2023
		(Audited)
<u>Trade receivables - related parties</u>		
Aged on the basis of due dates	3,110	2,354
Not yet due		
Up to 3 months	177	-
Total trade receivables - related parties	3,287	2,354
<u>Trade receivables - unrelated parties</u>		
Aged on the basis of due dates		
Not yet due	65,549	137,505
Past due		
Up to 3 months	13,087	8,985
3 - 6 months	4	-
6 - 12 months	58	63
Over 12 months	205	205
Total	78,903	146,758
Less: Allowance for expected credit losses	(205)	(205)
Total trade receivables - unrelated parties, net	78,698	146,553
Total trade receivables - net	81,985	148,907
<u>Other receivables</u>		
Other receivables - unrelated parties	5,029	5,670
Total other receivables	5,029	5,670
Total trade and other receivables - net	87,014	154,577

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(Unaudited but reviewed)

5. Reduction of inventories to net realisable value

Movements in the reduction of inventories to net realisable value account during the six-month period ended 30 June 2024 are summarised below.

	(Unit: Thousand Baht)
Balance as at 1 January 2024	33,862
Add: Reduction of inventory value during the period	2,453
Balance as at 30 June 2024	<u>36,315</u>

6. Equipment

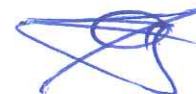
Movements of equipment account during the six-month period ended 30 June 2024 are summarised below.

	(Unit: Thousand Baht)
Net book value as at 1 January 2024	119,425
Acquisitions during the period - at cost	30,427
Transfer from inventory	973
Disposals and write-off during the period - net book value as at disposals and write-off date	(2,306)
Depreciation for the period	(19,743)
Net book value as at 30 June 2024	<u>128,776</u>

7. Right-of-use assets

Movement of right-of-use assets account during the six-month period ended 30 June 2024 are summarised below:

	(Unit: Thousand Baht)
Net book value as at 1 January 2024	141,605
Addition	81
Increase during the period	52,954
Disposal	(705)
Reduction in lease modification	(1,252)
Reduction from lease reassessment	(525)
Depreciation for the period	(37,810)
Net book value as at 30 June 2024	<u>154,348</u>



(Unaudited but reviewed)

8. Short-term loan from financial institution

(Unit: Thousand Baht)

	Interest rate (percent per annum)	30 June 2024	31 December 2023 (Audited)
Promissory notes	4.27	-	162,500
Trust receipt	4.30	-	20,565
Total		-	183,065

As at 30 June 2024, the short-term credit facilities of the Company which have not yet been drawn down amounted to Baht 350 million (31 December 2023: Baht 367 million).

9. Trade and other payables

(Unit: Thousand Baht)

	30 June 2024	31 December 2023 (Audited)
Trade payables - related parties	619	46
Trade payables - unrelated parties	397,576	267,188
Other payables - related parties	2,663	1,099
Other payables - unrelated parties	8,466	13,635
Accrued expenses - related parties	28	1,598
Accrued expenses - unrelated parties	9,638	15,992
Total trade and other payables	418,990	299,558



(Unaudited but reviewed)

10. Revenue from contracts with customers

Disaggregated revenue information

(Unit: Thousand Baht)

	For the three-month		For the six-month	
	periods ended 30 June		periods ended 30 June	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Type of goods or service:				
Sale of products	1,688,987	1,486,898	3,445,876	3,013,081
After-sale services	6,425	5,508	11,665	14,117
Installation services	-	1,523	-	1,535
Total revenue from contracts with customers	<u>1,695,412</u>	<u>1,493,929</u>	<u>3,457,541</u>	<u>3,028,733</u>
Timing of revenue recognition:				
Revenue recognised at a point in time	1,695,412	1,492,406	3,457,541	3,027,198
Revenue recognised over time	-	1,523	-	1,535
Total revenue from contracts with customers	<u>1,695,412</u>	<u>1,493,929</u>	<u>3,457,541</u>	<u>3,028,733</u>

11. Other income

(Unit: Thousand Baht)

	For the three-month		For the six-month	
	periods ended 30 June		periods ended 30 June	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Selling support income	6,588	7,944	13,407	16,048
Selling promotion income	3,993	1,668	7,364	4,457
Gain on exchange rate	7	-	167	149
Gain on lease modification	79	-	167	113
Commission income	217	40	256	71
Interest income	250	124	250	124
Others	479	1,033	772	1,377
Total	<u>11,613</u>	<u>10,809</u>	<u>22,383</u>	<u>22,339</u>

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12. Income tax

Interim corporate income tax was calculated on profit before income tax for the period, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and six-month periods ended 30 June 2024 and 2023 are made up as follows:

	(Unit: Thousand Baht)	
	For the three-month periods ended 30 June	
	<u>2024</u>	<u>2023</u>
Current income tax:		
Interim corporate income tax charge	4,081	6,299
Deferred tax:		
Relating to origination and reversal of temporary differences	390	(441)
Income tax income reported in the profit or loss	<u>4,471</u>	<u>5,858</u>

	(Unit: Thousand Baht)	
	For the six-month periods ended 30 June	
	<u>2024</u>	<u>2023</u>
Current income tax:		
Interim corporate income tax charge	7,987	15,689
Deferred tax:		
Relating to origination and reversal of temporary differences	(957)	(895)
Income tax income reported in the profit or loss	<u>7,030</u>	<u>14,794</u>

13. Basic earnings per share

Basic earnings per share is calculated by dividing profit for the period (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.





14. Dividend

On 4 April 2023, the Annual General Meeting of Shareholders of the Company passed a resolution approving the payment of a dividend in respect of income for the year 2022 of Baht 0.175 per share, or a total of Baht 70 million. The Company paid such dividend in April 2023.

On 4 April 2024, the Annual General Meeting of Shareholders of the Company passed a resolution approving the payment of a dividend in respect of income for the year 2023 of Baht 0.145 per share, or a total of Baht 58 million. The Company paid such dividend in April 2024.

15. Commitments and contingent liabilities

15.1 Capital commitments

As at 30 June 2024, the Company had capital commitments of approximately Baht 0.5 million (31 December 2023: Baht 0.5 million), relating to the contract for website development project and computer software.

15.2 Lease and service commitments

15.2.1 The Company has entered into a logistics and distribution services agreement with a related company whereby the Company was obliged to pay for the service fee on a basis and at a rate as stipulated in the agreement. The term of agreement is 1 year and shall be renewal for another year each time, unless cancelled by either party.

15.2.2 The Company has entered into several contracts in respect of lease of the low value assets, short-term lease agreements and service agreement in respect of the warehouse and branch areas. The terms of the agreements are generally between 1 and 5 years.

As at 30 June 2024 and 31 December 2023, future minimum payments were as follows:

	(Unit: Million Baht)	
	30 June 2024	31 December 2023
		(Audited)
Payable:		
Within 1 year	13.1	11.5
In over 1 and up to 5 years	3.8	2.2

15.3 Guarantees

As at 30 June 2024, there were outstanding bank guarantees of approximately Baht 147.7 million (31 December 2023: Baht 198.9 million) issued by bank on behalf of the Company in respect of the purchase of goods and services as required in the ordinary course of business of the Company.

16. 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 Managing Director.

The one main reportable operating segment of the Company is the distribution of computers, mobile phone, related accessories and related service, and the single geographical area of its operations is Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues, operating profits and assets as reflected in these financial statements pertain to the aforementioned reportable operating segment and geographical area.

17. Financial Instrument

Fair value of financial instrument

Most of the Company's financial instruments are classified as short-term or have interest rates that are close to market rate. Therefore, the carrying amounts of these financial instruments is estimated to approximate their fair value.

18. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 6 August 2024.

  
SPVI Public Company Limited
บริษัท เอส พี วี จำกัด (มหาชน)