

**THAI STEEL CABLE PUBLIC COMPANY LIMITED**

**INTERIM FINANCIAL INFORMATION (UNAUDITED)**

**31 MARCH 2024**

## **AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM FINANCIAL INFORMATION**

To the Board of Directors of Thai Steel Cable Public Company Limited

I have reviewed the interim financial information of Thai Steel Cable Public Company Limited, which comprises the statement of financial position as at 31 March 2024, the related statements of comprehensive income for the three-month and six-month period then ended, and the related statements of changes in equity and cash flows for the six-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard (TAS) no. 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 we 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 (TAS) no. 34, Interim Financial Reporting.

PricewaterhouseCoopers ABAS Ltd.

**Pongthavee Ratanakoses**

Certified Public Accountant (Thailand) No. 7795

Bangkok, Thailand

7 May 2024

**Thai Steel Cable Public Company Limited**  
**Statement of Financial Position**  
**As at 31 March 2024**

		<b>Unaudited</b>	<b>Audited</b>
		<b>31 March</b>	<b>30 September</b>
		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		255,585	234,174
Trade and other receivables	6	484,858	536,785
Inventories, net	7	193,862	202,072
Short-term fixed deposit		137,125	185,345
Other current assets		5,481	9,876
<b>Total current assets</b>		<b>1,076,911</b>	<b>1,168,252</b>
<b>Non-current assets</b>			
Investment in equity instrument of a non-listed company	8	29,682	29,682
Investment properties, net	9	180,451	182,329
Property, plant and equipment, net	10	863,234	883,840
Intangible assets, net		6,209	6,856
Deferred tax assets, net		9,864	9,523
Other non-current assets		2,169	8,705
<b>Total non-current assets</b>		<b>1,091,609</b>	<b>1,120,935</b>
<b>Total assets</b>		<b>2,168,520</b>	<b>2,289,187</b>

Director \_\_\_\_\_ Director \_\_\_\_\_

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

**Thai Steel Cable Public Company Limited**  
**Statement of Financial Position**  
**As at 31 March 2024**

		<b>Unaudited</b>	<b>Audited</b>
		<b>31 March</b>	<b>30 September</b>
		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Liabilities and equity</b>			
<b>Current liabilities</b>			
			-
Trade and other payables	11	485,161	570,666
Current portion of lease liabilities, net		1,477	1,492
Income tax payable		3,250	3,815
Other current liabilities		9,622	9,257
<b>Total current liabilities</b>		<b>499,510</b>	<b>585,230</b>
<b>Non-current liabilities</b>			
Lease liabilities, net		2,018	1,687
Employee benefit obligations		60,499	56,841
Provision for product warranty and sales promotion	12	82,478	85,726
Other non-current liabilities		123	513
<b>Total non-current liabilities</b>		<b>145,118</b>	<b>144,767</b>
<b>Total liabilities</b>		<b>644,628</b>	<b>729,997</b>

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

**Thai Steel Cable Public Company Limited**  
**Statement of Financial Position**  
**As at 31 March 2024**

	<b>Unaudited</b>	<b>Audited</b>
	<b>31 March</b>	<b>30 September</b>
	<b>2024</b>	<b>2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Liabilities and equity</b> (Cont'd)		
<b>Equity</b>		
Share capital		
Authorised share capital		
268,500,000 ordinary shares of par Baht 1 each	268,500	268,500
Issued and paid-up share capital		
259,800,000 ordinary shares of paid-up Baht 1 each	259,800	259,800
Premium on paid-up capital	464,870	464,870
Retained earnings		
Appropriated - Legal reserve	26,850	26,850
Unappropriated	769,190	804,488
Other components of equity	3,182	3,182
<b>Total equity</b>	<b>1,523,892</b>	<b>1,559,190</b>
<b>Total liabilities and equity</b>	<b>2,168,520</b>	<b>2,289,187</b>

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

**Thai Steel Cable Public Company Limited**  
**Statement of Comprehensive Income (Unaudited)**  
**For the three-month period ended 31 March 2024**

	<b>Note</b>	<b>2024</b> <b>Thousand Baht</b>	<b>2023</b> <b>Thousand Baht</b>
Revenues from sales		713,176	782,173
Costs of sales		(561,537)	(642,549)
<b>Gross profit</b>		151,639	139,624
Other income		10,701	3,608
Selling and distribution expenses		(9,222)	(10,159)
Administrative expenses		(65,637)	(51,329)
Gain on exchange rate, net		3,399	1,003
<b>Profit before finance costs and income tax expense</b>		90,880	82,747
Finance costs		(45)	(235)
<b>Profit before income tax expense</b>		90,835	82,512
Income tax expense	13	(2,134)	(399)
<b>Profit for the period</b>		<u>88,701</u>	<u>82,113</u>
<b>Other comprehensive income:</b>			
Items that will not be reclassified to profit or loss			
Changes in fair value of equity investments at fair value through other comprehensive income, net of tax		-	(808)
Total items that will not be reclassified to profit or loss		-	(808)
<b>Total comprehensive income for the period</b>		<u>88,701</u>	<u>81,305</u>
<b>Earnings per share - owners of the Company</b>			
Basic earnings per share (Baht per share)		<u>0.34</u>	<u>0.32</u>

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**Thai Steel Cable Public Company Limited**  
**Statement of Comprehensive Income (Unaudited)**  
**For the six-month period ended 31 March 2024**

	<b>Note</b>	<b>2024</b> <b>Thousand Baht</b>	<b>2023</b> <b>Thousand Baht</b>
Revenues from sales		1,414,272	1,509,510
Costs of sales		(1,121,887)	(1,251,494)
<b>Gross profit</b>		292,385	258,016
Other income		18,479	5,184
Selling and distribution expenses		(17,913)	(20,010)
Administrative expenses		(119,114)	(97,419)
Gain on exchange rate, net		2,451	2,869
<b>Profit before finance costs and income tax expense</b>		176,288	148,640
Finance costs		(82)	(618)
<b>Profit before income tax expense</b>		176,206	148,022
Income tax expense	13	(3,664)	(793)
<b>Profit for the period</b>		<u>172,542</u>	<u>147,229</u>
<b>Other comprehensive income:</b>			
Items that will not be reclassified to profit or loss			
Changes in fair value of equity investments at fair value through other comprehensive income, net of tax		-	(4,189)
Total items that will not be reclassified to profit or loss		-	(4,189)
<b>Total comprehensive income for the period</b>		<u>172,542</u>	<u>143,040</u>
<b>Earnings per share - owners of the Company</b>			
Basic earnings per share (Baht per share)		<u>0.66</u>	<u>0.57</u>

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Thai Steel Cable Public Company Limited  
Statement of Changes in Equity (Unaudited)  
For the six-month period ended 31 March 2024

	Note	Issued and paid-up share capital Thousand Baht	Share premium Thousand Baht	Retained earnings		Other comprehensive income	Equity attributable to owners of the Company Thousand Baht
				Appropriated - Legal reserve Thousand Baht	Unappropriated Thousand Baht	Measurement of equity investments at fair value through other comprehensive income Thousand Baht	
<b>Opening balance as at 1 October 2022</b>		259,800	464,870	26,850	786,065	8,029	1,545,614
<b>Change in equity for the year</b>							
Profit for the period		-	-	-	147,229	-	147,229
Other comprehensive income for the period		-	-	-	-	(4,189)	(4,189)
Dividend payment		-	-	-	(155,876)	-	(155,876)
<b>Closing balance as at 31 March 2023</b>		<u>259,800</u>	<u>464,870</u>	<u>26,850</u>	<u>777,418</u>	<u>3,840</u>	<u>1,532,778</u>
<b>Opening balance as at 1 October 2023</b>		259,800	464,870	26,850	804,488	3,182	1,559,190
<b>Change in equity for the year</b>							
Profit for the period		-	-	-	172,542	-	172,542
Dividend payment	14	-	-	-	(207,840)	-	(207,840)
<b>Closing balance as at 31 March 2024</b>		<u>259,800</u>	<u>464,870</u>	<u>26,850</u>	<u>769,190</u>	<u>3,182</u>	<u>1,523,892</u>

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

**Thai Steel Cable Public Company Limited**  
**Statement of Cash Flows (Unaudited)**  
**For the six-month period ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Cash flows from operating activities</b>		
Profit before income tax expense	176,206	148,022
Adjustments for:		
Depreciation and amortisation	58,125	55,135
Reduction (reversal) of inventory to net realisable value	(93)	51
Losses (gains) on disposal of assets	(2,882)	335
Increase in employee benefit obligations	3,764	5,411
Cash paid for employee benefit obligations	(106)	-
Unrealised foreign exchange gains	(112)	(665)
Interest income	(3,011)	(1,314)
Interest expenses	82	723
Profit from operating activities before changes in operating assets and liabilities	231,973	207,698
Changes in operating assets and liabilities:		
- Trade and other receivables	52,440	(10,393)
- Inventories	8,303	(2,987)
- Other current assets	4,395	507
- Other non-current assets	6,536	1,951
- Trade and other payables	(79,958)	(33,249)
- Other current liabilities	365	3,367
- Provision for product warranty and sales promotion	(3,248)	(179)
- Other non-current liabilities	(390)	6
<b>Cash generated from operating activities</b>	<b>220,416</b>	<b>166,721</b>
Interest paid	-	(621)
Income tax paid	(4,570)	(6,719)
<b>Net cash generated from operating activities</b>	<b>215,846</b>	<b>159,381</b>

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

**Thai Steel Cable Public Company Limited**  
**Statement of Cash Flows (Unaudited)**  
**For the six-month period ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
<b>Note</b>	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Cash flows from investing activities</b>		
Decrease in short-term fixed deposit	48,220	100,822
Purchases of property, plant and equipment	(37,680)	(38,814)
Purchases of investment properties	(2,502)	(5,607)
Purchases of intangible assets	(948)	(4,887)
Proceeds from disposals of property, plant and equipment	3,780	3,653
Interest received	3,434	1,869
	<b>14,304</b>	<b>57,036</b>
<b>Cash flows from financing activities</b>		
Repayment of short-term loan from a financial institution	-	(100,000)
Payments for lease liabilities	(899)	(1,240)
Cash paid for dividend	14 (207,840)	(155,876)
	<b>(208,739)</b>	<b>(257,116)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>21,411</b>	<b>(40,699)</b>
Cash and cash equivalents at the beginning of the period	234,174	197,930
<b>Cash and cash equivalents at the end of the period</b>	<b>255,585</b>	<b>157,231</b>
<b>Non-cash transactions</b>		
- Payable for purchase of assets	4,743	19,560
- Equipment increased from transfer of non-current assets	-	30,665
- Property, plant and equipment increased from lease liabilities	1,133	4,258

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

**Thai Steel Cable Public Company Limited**  
**Condensed Notes to Interim Financial Information (Unaudited)**  
**For six-month period ended 31 March 2024**

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**1 General information**

Thai Steel Cable Public Company Limited (the Company) is a public company limited incorporated in Thailand. The address of its registered office is located at 700/737, Moo 1, Panthong, Panthong, Chonburi, Thailand.

The principal business of the Company is to engage in the manufacture and distribution of control cable of automobiles and motorcycles and window regulator of automobiles.

This interim financial information was authorised for issue by the Board of Directors on 7 May 2024.

This interim financial information is presented in Thai Baht, unless otherwise stated.

**2 Basis of preparation accounting policies**

The interim financial information has been prepared in accordance with Thai Accounting Standard (TAS) no. 34, Interim Financial Reporting and other financial reporting requirements issued under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 30 September 2023.

An English version of these interim financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

The Company reclassified comparative figures to conform with the current period presentation as described below.

Statement of comprehensive income for the six-month period ended 31 March 2024.

	<b>Financial information</b>		
	<b>Previously reported Thousand Baht</b>	<b>Reclassified Thousand Baht</b>	<b>As reclassified Thousand Baht</b>
Revenues from sales	1,509,188	322	1,509,510
Other income	5,805	(621)	5,184
Selling and distribution expenses	(20,309)	299	(20,010)

### 3 Accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 30 September 2023.

New and amended Thai Financial Reporting Standards effective for the accounting periods beginning on or after 1 January 2024 do not have material impact on the Company.

### 4 Segment and revenue information

The Company is principally engaged in the manufacture and distribution of control cable of automobiles and motorcycles and window regulator of automobiles. Its operations are carried on only in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss and total assets 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.

The timing of revenue recognition is at a point in time for all revenues.

#### Major customers

For the six-month period ended 31 March 2024, the Company had revenues from 4 major customers, totalling of Baht 722 million, equivalent to 51% of the total revenue (For the six-month period ended 31 March 2023, 4 major customers, totalling of Baht 823 million, equivalent to 54% of the total revenue).

### 5 Fair value

The following table presents financial assets and liabilities that are measured at fair value, excluding where its fair value is approximating the carrying amount.

	<b>Level 3</b>	
	<b>31 March 2024</b>	<b>30 September 2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>Financial assets measured at fair value through other comprehensive income (FVOCI)</b>		
Investment in equity Instruments of non-listed company (Note 8)	29,682	29,682

The Company applied adjusted net book value to measure fair value level 3. There were no changes in valuation techniques and no transfers between fair value level during the period.

#### The Company's valuation processes

The Company's finance department includes a team that performs the valuations of financial assets required for financial reporting purposes, including level 3 fair values. This team reports directly to the Chief Financial Officer (CFO). Discussions of valuation processes are held between the Chief Financial Officer and the valuation team at least once every quarter, in line with the Company's quarterly reporting dates.

**Thai Steel Cable Public Company Limited**  
**Condensed Notes to Interim Financial Information (Unaudited)**  
**For six-month period ended 31 March 2024**

The following table shows classification of the financial assets and liabilities by category.

	<b>FVOCI</b>	<b>Amortised cost</b>	<b>Total</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>	<b>Thousand Baht</b>
<b>As at 31 March 2024</b>			
<b>Financial assets</b>			
Cash and cash equivalents	-	255,585	255,585
Trade and other receivables	-	484,858	484,858
Short-term fixed deposit	-	137,125	137,125
Investment in equity instrument of non-listed company	29,682	-	29,682
	<b>29,682</b>	<b>877,568</b>	<b>907,250</b>
<b>Financial liabilities</b>			
Trade and other payables	-	485,161	485,161
Lease liabilities	-	3,495	3,495
	-	<b>488,656</b>	<b>488,656</b>
<b>As at 30 September 2023</b>			
<b>Financial assets</b>			
Cash and cash equivalents	-	234,174	234,174
Trade and other receivables	-	536,785	536,785
Short-term fixed deposit	-	185,345	185,345
Investment in equity instrument of non-listed company	29,682	-	29,682
	<b>29,682</b>	<b>956,304</b>	<b>985,986</b>
<b>Financial liabilities</b>			
Trade and other payables	-	570,666	570,666
Lease liabilities	-	3,179	3,179
	-	<b>573,845</b>	<b>573,845</b>

Since the majority of the Company's financial instruments are short-term in nature, loans borrowings carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

**Thai Steel Cable Public Company Limited**  
**Condensed Notes to Interim Financial Information (Unaudited)**  
**For six-month period ended 31 March 2024**

**6 Trade and other receivables**

<b>As at</b>	<b>31 March 2024</b>	<b>30 September 2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
Trade receivables - related parties		
Not yet due	55,742	61,684
Within 3 months	9,319	2,954
3 - 6 months	-	35
	65,061	64,673
<u>Less</u> Allowance for doubtful accounts	-	-
Total trade receivables - related parties (Note 16 b)	65,061	64,673
Trade receivables - third parties		
Not yet due	415,402	466,451
Within 3 months	1,889	3,112
3 - 6 months	447	336
6 - 12 months	-	10
	417,738	469,909
<u>Less</u> Allowance for doubtful accounts	-	-
Total trade receivables - third parties	417,738	469,909
Other receivables - related parties (Note 16 b)	352	92
Other receivables - third parties	1,707	2,111
Total trade and other receivables	484,858	536,785

**7 Inventories, net**

<b>As at</b>	<b>31 March 2024</b>	<b>30 September 2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
Finished goods	53,243	49,633
Work in process	31,743	35,057
Raw materials	73,508	87,093
Goods in transit	34,181	29,293
Spare parts and factory supplies	4,499	4,401
	197,174	205,477
<u>Less</u> Allowance for obsolescence	(3,312)	(3,405)
Total inventories, net	193,862	202,072

**Thai Steel Cable Public Company Limited**  
**Condensed Notes to Interim Financial Information (Unaudited)**  
**For six-month period ended 31 March 2024**

**8 Financial assets measured at fair value through other comprehensive income**

Details of financial assets measured at fair value through other comprehensive income (FVOCI) are as follows:

Company's name	Country of incorporation	Shareholding percentage		Cost		Carrying amount at fair value	
		31 March 2024	30 September 2023	31 March 2024	30 September 2023	31 March 2024	30 September 2023
		%	%	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
HI-LEX Vietnam Co., Ltd.	Vietnam	6.28	6.28	25,704	25,704	29,682	29,682

The movements of financial assets measured at FVOCI during the period are as follows:

<b>For the six-month period ended 31 March 2024</b>	<b>Thousand Baht</b>
Opening net book value	29,682
Remeasurement at FVOCI	-
Closing net book value	29,682

**9 Investment properties**

Movement of investment properties for the six-month period ended 31 March 2024 are as follows:

	<b>Thousand Baht</b>
Opening net book value	182,329
Additions	2,477
Depreciation	(4,355)
Closing net book value	180,451

**10 Property, plant and equipment, net**

Movements of property, plant, equipment for the six-month period ended 31 March 2024 are as follows:

	<b>Right-of-use assets Thousand Baht</b>	<b>Property, plant and equipment Thousand Baht</b>	<b>Total Thousand Baht</b>
Opening net book value	3,059	880,781	883,840
Additions	1,133	31,471	32,604
Disposal, net	-	(898)	(898)
Depreciation	(816)	(51,496)	(52,312)
Closing net book value	3,376	859,858	863,234

**Thai Steel Cable Public Company Limited**  
**Condensed Notes to Interim Financial Information (Unaudited)**  
**For six-month period ended 31 March 2024**

**11 Trade and other payables**

As at	31 March 2024	30 September 2023
	Thousand Baht	Thousand Baht
Trade payables - related parties (Note 16 b)	97,917	125,864
Trade payables - third parties	313,874	322,158
Other payables - related parties (Note 16 b)	1,124	576
Other payables - third parties	19,972	22,116
Accrued expenses - related parties (Note 16 b)	4,241	3,901
Accrued expenses - third parties	48,033	96,051
<b>Total trade and other payables</b>	<b>485,161</b>	<b>570,666</b>

**12 Provision for product warranty and sales promotion**

Movement of provisions for six-month period ended 31 March 2024 are as follows:

**1 Provision for product warranty**

Provision for product warranty is recognised at a percentage for sales considered together with actual incurred costs and claims information available at the time. During the period, the Company considered not to set up additional provision since they considered the current provision is sufficient for the future claims.

As at 31 March 2024 and 30 September 2023, the Company recognised provision for product warranty totaling of Baht 75.73 million.

**2 Provision for sales promotion**

	<u>Thousand Baht</u>
Opening balance	10,000
Reversal of provision for sales promotion	(1,228)
Provisions for sales promotion paid	(2,020)
<b>Closing balance</b>	<b>6,752</b>

Provisions for sales promotion is recognised at a percentage of sales which were estimated based on the historical of actual discount given to the customers.

**13 Income tax expenses**

The interim income tax is accrued based on management's estimate using the tax rate that would be applicable to the expected total annual earnings. For the six-month period ended 31 March 2024. The weighted average applicable tax rate of the Company was 2.08 % (For the six-month period ended 31 March 2023: 0.54%).

## 14 Dividend payment

On 21 November 2023, the Board of Directors' meeting of the Company has passed a resolution to pay the dividend to its shareholders from its net operating profit for the year 2023 at the rate of Baht 1.20 per share, totaling of Baht 311.76 million. However, on 9 May 2023, the Board of Directors' meeting of the Company passed a resolution to pay an interim dividend from the operating profit for the six-month period ended 31 March 2023 at the rate of Baht 0.40 per share, totaling of Baht 103.92 million. The dividend was paid on 8 June 2023. The remaining dividend was at the rate of Baht 0.80 per share, totaling of Baht 207.84 million. The Company had paid such dividend on 22 February 2024.

## 15 Commitments and contingent liabilities

### 15.1 Capital commitments

As at 31 March 2024 and 30 September 2023, capital expenditure contracted but not recognised as liabilities is as follows:

	<b>31 March 2024</b>	<b>30 September 2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
Investment properties and property, plant and equipment	29,655	33,108

### 15.2 Short-term Lease and service commitments

The Company had future minimum payments under short-term leases, lease of low-value assets and service agreements as follows:

	<b>31 March 2024</b>	<b>30 September 2023</b>
	<b>Thousand Baht</b>	<b>Thousand Baht</b>
Within a year	20,086	26,666
1 - 5 years	10,325	10,121
<b>Total</b>	<b>30,411</b>	<b>36,787</b>

### 15.3 Litigation

The Customs Department conducted a post clearance audit at the Company and accused the Company of making incorrect tariff code declarations (with lower duty rates) in import entries between 2003 and 2006. The Company had filed an appeal to the Supreme Court and the Supreme Court gave a verdict on 2 May 2022 that the Company won the case and was entitled to the rights to receive the import duties. The Company receives a partial of the compensations totaling of Baht 25.27 million and is in requesting process of the remaining portions totaling of Baht 0.14 million.

## 16 Related parties transactions

### a) Transactions with related parties

Transactions with related parties for the six-month ended 31 March are as follows:

	2024 Thousand Baht	2023 Thousand Baht	Pricing policies
<b>Sales of goods and services</b>			
Other related parties - common directors	68,762	41,917	Cost plus margin
<b>Purchases of goods and services</b>			
Other related parties - common directors	121,836	143,897	Cost plus margin
<b>Other transactions - purchase of assets</b>			
Other related parties - common directors	1,944	396	Mutually agreed

### b) Outstanding balances arising from sales and purchases of goods and services

The outstanding balances at the end of the reporting period in relation to transactions with related parties are as follows:

	31 March 2024 Thousand Baht	30 September 2023 Thousand Baht
<b>Receivables</b>		
Trade receivables - other related parties - common directors	65,061	64,673
Other receivables - other related parties - common directors	352	92
<b>Payables</b>		
Trade payables - other related parties - common directors	97,917	125,864
Other payables - other related parties - common directors	1,124	576
Accrued license fee - other related parties - common directors	4,241	3,901

### c) Key management compensation

Key management includes directors (executive and non-executive), members of the executive committee. The compensation paid or payable to key management are as follows:

	2024 Thousand Baht	2023 Thousand Baht
<b>For the six-month period ended 31 March</b>		
Salaries and other short-term employee benefits	10,298	15,124
Post-employment benefits	461	461
<b>Total</b>	<b>10,759</b>	<b>15,585</b>

## 17 Event after the reporting period

On 7 May 2023, the Board of Directors' meeting of the Company has passed a resolution to pay the interim dividend to its shareholders from its net operating profit for the six-month period ended 31 March 2024 at the rate of Baht 0.40 per share, totaling of Baht 103.92 million. Such dividend will be paid in June 2024.