

Hana Microelectronics Public Company Limited
and its subsidiaries

Review report and consolidated and separate
financial information

For the three-month and nine-month periods ended
30 September 2024

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Hana Microelectronics Public Company Limited

I have reviewed the accompanying consolidated financial information of Hana Microelectronics Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 September 2024, the related consolidated statements of income and comprehensive income for the three-month and nine-month periods then ended, the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Hana Microelectronics Public Company Limited for the same periods (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.

Kamontip Lertwitworatep

Certified Public Accountant (Thailand) No. 4377

EY Office Limited

Bangkok: 13 November 2024

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of financial position

As at 30 September 2024

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements		
	As at	As at	As at	As at	
	<u>Note</u>	<u>30 September 2024</u>	<u>31 December 2023</u>	<u>30 September 2024</u>	<u>31 December 2023</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		5,272,772	6,954,416	3,826,185	4,986,595
Trade and other receivables	2, 3	4,818,652	5,178,141	2,449,733	2,540,679
Inventories	4	7,989,231	8,969,347	3,726,379	3,896,502
Other current financial assets	5	4,845,091	1,938,097	1,500,000	-
Other current assets		<u>124,315</u>	<u>119,369</u>	<u>9,513</u>	<u>18,039</u>
Total current assets		<u>23,050,061</u>	<u>23,159,370</u>	<u>11,511,810</u>	<u>11,441,815</u>
Non-current assets					
Investments in subsidiaries	6	-	-	4,844,669	4,129,629
Investment in associates	7	373,929	-	373,929	-
Investment property		72,304	72,304	72,304	72,304
Property, plant and equipment	8	11,320,931	11,701,475	2,055,745	2,134,006
Intangible assets		295,428	328,983	36,774	41,264
Other non-current financial assets		146	150	97	97
Deferred tax assets		17,686	18,653	11,777	12,391
Other non-current assets		<u>155,482</u>	<u>25,022</u>	<u>399</u>	<u>518</u>
Total non-current assets		<u>12,235,906</u>	<u>12,146,587</u>	<u>7,395,694</u>	<u>6,390,209</u>
Total assets		<u><u>35,285,967</u></u>	<u><u>35,305,957</u></u>	<u><u>18,907,504</u></u>	<u><u>17,832,024</u></u>

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2024

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		As at	As at	As at	As at
		30 September 2024	31 December 2023	30 September 2024	31 December 2023
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	9	1,000,635	1,076,408	-	-
Trade and other payables	2, 10	3,281,750	3,390,546	1,184,870	1,168,669
Current portion of long-term loans from financial institution	11	46,192	24,036	-	-
Current portion of lease liabilities		1,876	4,990	-	-
Short-term provisions		322,914	342,233	-	-
Income tax payable		6,434	50,816	1,657	16,591
Other current liabilities		141,815	145,025	37,416	32,489
Total current liabilities		4,801,616	5,034,054	1,223,943	1,217,749
Non-current liabilities					
Long-term loans from financial institution - net of current portion	11	333,968	203,340	-	-
Lease liabilities - net of current portion		450	733	-	-
Deferred income		108,923	124,587	-	-
Deferred tax liabilities		26,653	30,570	-	-
Provision for long-term employee benefits		774,272	765,952	384,935	368,266
Total non-current liabilities		1,244,266	1,125,182	384,935	368,266
Total liabilities		6,045,882	6,159,236	1,608,878	1,586,015

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

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2024

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	As at	As at	As at	As at
	<u>30 September 2024</u>	<u>31 December 2023</u>	<u>30 September 2024</u>	<u>31 December 2023</u>
	(Unaudited	(Audited)	(Unaudited	(Audited)
	but reviewed)		but reviewed)	
Liabilities and shareholders' equity (continued)				
Shareholders' equity				
Share capital				
Registered				
885,366,746 ordinary shares of Baht 1 each	<u>885,367</u>	<u>885,367</u>	<u>885,367</u>	<u>885,367</u>
Issued and fully paid-up				
885,366,660 ordinary shares of Baht 1 each	885,367	885,367	885,367	885,367
Share premium	6,230,536	6,230,536	6,230,536	6,230,536
Capital reserve for share-based payment transactions				
	64,851	40,450	-	-
Retained earnings				
Appropriated - statutory reserve	544,074	541,627	100,000	100,000
Unappropriated	21,780,344	21,130,039	10,082,723	9,030,106
Other components of shareholders' equity	<u>(265,087)</u>	<u>318,702</u>	<u>-</u>	<u>-</u>
Total shareholders' equity	<u>29,240,085</u>	<u>29,146,721</u>	<u>17,298,626</u>	<u>16,246,009</u>
Total liabilities and shareholders' equity	<u>35,285,967</u>	<u>35,305,957</u>	<u>18,907,504</u>	<u>17,832,024</u>

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

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Directors
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(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries**Income statement****For the three-month period ended 30 September 2024**

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

	Note	Consolidated financial statements		Separate financial statements	
		2024	2023	2024	2023
Revenues					
Sales		6,100,171	6,554,687	2,989,975	3,134,656
Dividend income		45	30	45	30
Gain on exchange		54,777	-	-	64,538
Gain on derivatives		-	184,981	-	-
Other income		395,689	116,045	14,330	13,450
Total revenues		6,550,682	6,855,743	3,004,350	3,212,674
Expenses					
Cost of sales		5,721,774	5,523,438	2,482,259	2,551,320
Selling and distribution expenses		55,504	53,154	19,748	15,985
Administrative expenses		369,242	395,988	69,846	69,901
Loss on exchange		-	125,320	168,527	-
Total expenses		6,146,520	6,097,900	2,740,380	2,637,206
Operating profit		404,162	757,843	263,970	575,468
Finance income		41,247	14,563	15,615	355
Finance cost		(23,908)	(17,357)	(621)	(587)
Profit before income tax expenses		421,501	755,049	278,964	575,236
Income tax expenses	12	(15,651)	(21,153)	(4,286)	(6,918)
Profit for the period		405,850	733,896	274,678	568,318
Profit attributable to:					
Equity holders of the Company		405,850	733,896	274,678	568,318
Earnings per share					
13					
Basic earnings per share					
Profit attributable to equity holders of					
the Company (Baht)		0.46	0.91	0.31	0.71
Number of weighted average ordinary shares					
(Thousand shares)		885,367	804,879	885,367	804,879

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2024

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
<u>Note</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Profit for the period	<u>405,850</u>	<u>733,896</u>	<u>274,678</u>	<u>568,318</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Gain (Loss) on changes in value of debt instruments designated at fair value through other comprehensive income	32,079	(29,408)	-	-
Exchange differences on translation of financial statements in foreign currency - net of income tax	12 <u>(1,389,512)</u>	<u>298,857</u>	<u>-</u>	<u>-</u>
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	<u>(1,357,433)</u>	<u>269,449</u>	<u>-</u>	<u>-</u>
Other comprehensive income for the period	<u>(1,357,433)</u>	<u>269,449</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>(951,583)</u>	<u>1,003,345</u>	<u>274,678</u>	<u>568,318</u>
Total comprehensive income attributable to:				
Equity holders of the Company	<u>(951,583)</u>	<u>1,003,345</u>	<u>274,678</u>	<u>568,318</u>

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries**Income statement****For the nine-month period ended 30 September 2024**

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

	Note	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues					
Sales		19,222,393	19,930,948	9,475,878	9,382,578
Dividend income	6	116	83	116	240,083
Gain on exchange		-	-	-	152,958
Other income		569,098	331,417	47,631	39,991
Total revenues		19,791,607	20,262,448	9,523,625	9,815,610
Expenses					
Cost of sales		17,322,801	17,307,809	7,764,046	7,729,195
Selling and distribution expenses		167,580	165,683	56,028	48,180
Administrative expenses		1,090,264	1,052,347	202,758	200,086
Loss on exchange		94,789	33,426	18,051	-
Loss on derivatives		-	49,418	-	-
Reversal of impairment loss on financial assets		-	(22,411)	-	-
Total expenses		18,675,434	18,586,272	8,040,883	7,977,461
Operating profit		1,116,173	1,676,176	1,482,742	1,838,149
Finance income		126,103	52,477	51,361	1,024
Finance cost		(73,620)	(27,166)	(2,090)	(2,576)
Profit before income tax expenses		1,168,656	1,701,487	1,532,013	1,836,597
Income tax expenses	12	(73,221)	(65,720)	(36,713)	(12,867)
Profit for the period		1,095,435	1,635,767	1,495,300	1,823,730
Profit attributable to:					
Equity holders of the Company		1,095,435	1,635,767	1,495,300	1,823,730
Earnings per share					
13					
Basic earnings per share					
Profit attributable to equity holders of					
the Company (Baht)		1.24	2.03	1.69	2.27
Number of weighted average ordinary shares					
(Thousand shares)		885,367	804,879	885,367	804,879

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of comprehensive income

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
<u>Note</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Profit for the period	<u>1,095,435</u>	<u>1,635,767</u>	<u>1,495,300</u>	<u>1,823,730</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Gain (loss) on changes in value of debt instruments designated at fair value through other comprehensive income	9,302	(50,899)	-	-
Exchange differences on translation of financial statements in foreign currency - net of income tax	12 <u>(593,091)</u>	<u>402,585</u>	<u>-</u>	<u>-</u>
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	<u>(583,789)</u>	<u>351,686</u>	<u>-</u>	<u>-</u>
Other comprehensive income for the period	<u>(583,789)</u>	<u>351,686</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u><u>511,646</u></u>	<u><u>1,987,453</u></u>	<u><u>1,495,300</u></u>	<u><u>1,823,730</u></u>
Total comprehensive income attributable to:				
Equity holders of the Company	<u><u>511,646</u></u>	<u><u>1,987,453</u></u>	<u><u>1,495,300</u></u>	<u><u>1,823,730</u></u>

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

Consolidated financial statements										
	Note	Other components of shareholders' equity								
		Issued and paid up share capital	Share premium	Capital reserve for share-based payment	Retained earnings		Fair value reserve of financial assets at FVOCI	Other comprehensive income		Total shareholders' equity
					Appropriated - Statutory reserve	Unappropriated		Exchange differences on translation of financial statements in foreign currency	Total other components of equity	
									Total shareholders' equity	
Balance as at 1 January 2023		804,879	1,723,219	-	536,313	20,234,096	(9,294)	572,929	563,635	23,862,142
Profit for the period		-	-	-	-	1,635,767	-	-	-	1,635,767
Other comprehensive income for the period		-	-	-	-	-	(50,899)	402,585	351,686	351,686
Total comprehensive income for the period		-	-	-	-	1,635,767	(50,899)	402,585	351,686	1,987,453
Recognition of expenses against capital reserve for share-based payment transactions		-	-	23,939	-	-	-	-	-	23,939
Dividend paid	15	-	-	-	-	(402,439)	-	-	-	(402,439)
Unappropriated retained earnings transferred to statutory reserve		-	-	-	3,826	(3,826)	-	-	-	-
Balance as at 30 September 2023		804,879	1,723,219	23,939	540,139	21,463,598	(60,193)	975,514	915,321	25,471,095
Balance as at 1 January 2024		885,367	6,230,536	40,450	541,627	21,130,039	4,964	313,738	318,702	29,146,721
Profit for the period		-	-	-	-	1,095,435	-	-	-	1,095,435
Other comprehensive income for the period		-	-	-	-	-	9,302	(593,091)	(583,789)	(583,789)
Total comprehensive income for the period		-	-	-	-	1,095,435	9,302	(593,091)	(583,789)	511,646
Recognition of expenses against capital reserve for share-based payment transactions		-	-	24,401	-	-	-	-	-	24,401
Dividend paid	15	-	-	-	-	(442,683)	-	-	-	(442,683)
Unappropriated retained earnings transferred to statutory reserve		-	-	-	2,447	(2,447)	-	-	-	-
Balance as at 30 September 2024		885,367	6,230,536	64,851	544,074	21,780,344	14,266	(279,353)	(265,087)	29,240,085

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

Separate financial statements					
	Issued and paid up share capital	Share premium	Retained earnings		Total Shareholders' equity
Note			Appropriated - Statutory reserve	Unappropriated	
Balance as at 1 January 2023	804,879	1,723,219	100,000	7,747,359	10,375,457
Profit for the period	-	-	-	1,823,730	1,823,730
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,823,730	1,823,730
Dividend paid	-	-	-	(402,439)	(402,439)
Balance as at 30 September 2023	<u>804,879</u>	<u>1,723,219</u>	<u>100,000</u>	<u>9,168,650</u>	<u>11,796,748</u>
Balance as at 1 January 2024	885,367	6,230,536	100,000	9,030,106	16,246,009
Profit for the period	-	-	-	1,495,300	1,495,300
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,495,300	1,495,300
Dividend paid	-	-	-	(442,683)	(442,683)
Balance as at 30 September 2024	<u>885,367</u>	<u>6,230,536</u>	<u>100,000</u>	<u>10,082,723</u>	<u>17,298,626</u>

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of cash flows

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities				
Profit before tax	1,168,656	1,701,487	1,532,013	1,836,597
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation	1,265,047	1,224,791	270,266	269,122
Amortisation	48,027	51,988	6,382	6,502
Allowance for expected credit losses (reversal)	(10,475)	1,469	-	-
Reduction of inventories to net realisable value (reversal)	78,066	95,262	(16,514)	45,611
Write-off obsolete and damaged inventories	(60,336)	(9,244)	(41,279)	(9,244)
Dividend income from subsidiary companies	-	-	-	(240,000)
Dividend income from other companies	(116)	(83)	(116)	(83)
Loss (gain) on disposals/write-off of equipment and intangible assets	19,334	(2,581)	(624)	(2,398)
Expenses for share-based payment transactions	24,401	24,028	-	-
Provision for long-term employee benefits	48,258	44,827	24,608	21,772
Gain on sales of debt instruments at fair value through other comprehensive income	(10,668)	(1,301)	-	-
Reversal of allowance for impairment loss on financial assets	-	(22,411)	-	-
Unrealised loss (gain) on exchange	62,069	(112,861)	61,920	(105,892)
Unrealised loss on derivatives	-	49,418	-	-
Finance income	(126,103)	(52,477)	(51,361)	(1,024)
Finance cost	68,042	21,505	-	661
Profit from operating activities before changes in operating assets and liabilities	2,574,202	3,013,817	1,785,295	1,821,624

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities (continued)				
Operating assets (increase) decrease				
Trade and other receivables	244,779	(109,319)	(2,858)	(222,931)
Inventories	962,386	(553,122)	227,916	69,041
Other current assets	(11,743)	17,695	8,526	10,645
Operating liabilities increase (decrease)				
Trade and other payables	(34,947)	(49,423)	76,809	(170,266)
Other current liabilities	(3,210)	(4,495)	4,927	2,353
Deferred Income	<u>(15,664)</u>	<u>(4,485)</u>	<u>-</u>	<u>-</u>
Cash from operating activities	3,715,803	2,310,668	2,100,615	1,510,466
Cash paid for long-term employee benefits	(39,938)	(14,127)	(7,939)	(8,152)
Cash paid for income tax	<u>(119,177)</u>	<u>(121,193)</u>	<u>(51,033)</u>	<u>(20,323)</u>
Net cash from operating activities	<u>3,556,688</u>	<u>2,175,348</u>	<u>2,041,643</u>	<u>1,481,991</u>
Cash flows from investing activities				
Increase in other current financial assets	(3,318,303)	(1,194,909)	(1,500,000)	-
Cash paid for investment in subsidiary	-	-	(715,040)	(546,180)
Cash paid for investment in associate	(373,929)	-	(373,929)	-
Decrease in other non-current financial assets	4	-	-	-
Interest received	124,034	56,577	50,821	971
Proceeds from sales of financial instruments	431,279	1,132,721	-	-
Dividend income from subsidiary companies	-	-	-	240,000
Dividend income from other companies	116	83	116	83
Acquisitions of property, plant and equipment and intangible assets				
	(889,066)	(2,202,295)	(222,592)	(238,923)
Acquisition of asset under lease agreement	-	(273,082)	-	-
Proceeds from disposals of equipment	10,645	36,506	1,135	3,510
Decrease (increase) in other non-current assets	<u>(130,460)</u>	<u>(11,406)</u>	<u>119</u>	<u>(507)</u>
Net cash used in investing activities	<u>(4,145,680)</u>	<u>(2,455,805)</u>	<u>(2,759,370)</u>	<u>(541,046)</u>

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

(Unaudited but reviewed)

Hana Microelectronics Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the nine-month period ended 30 September 2024

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from financing activities				
Increase in short-term loans from financial institutions	26,017	2,186,548	-	-
Repayment of short-term loans from financial institutions	(55,082)	(800,759)	-	-
Decrease in short-term loans from related party	-	-	-	(200,000)
Cash receipt from long-term loan	212,243	239,846	-	-
Repayment of long-term loan	(33,385)	-	-	-
Payment of principal portion of lease liabilities	(4,540)	(4,230)	-	-
Interest paid	(127,884)	(8,417)	-	(889)
Dividend paid	(442,683)	(402,439)	(442,683)	(402,439)
Net cash from (used in) financing activities	<u>(425,314)</u>	<u>1,210,549</u>	<u>(442,683)</u>	<u>(603,328)</u>
Increase (decrease) in cash and cash equivalents	(1,014,306)	930,092	(1,160,410)	337,617
Translation adjustment	<u>(667,338)</u>	<u>409,332</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,681,644)</u>	<u>1,339,424</u>	<u>(1,160,410)</u>	<u>337,617</u>
Cash and cash equivalents at beginning of the period	<u>6,954,416</u>	<u>2,374,708</u>	<u>4,986,595</u>	<u>239,248</u>
Cash and cash equivalents at end of the period	<u><u>5,272,772</u></u>	<u><u>3,714,132</u></u>	<u><u>3,826,185</u></u>	<u><u>576,865</u></u>
Supplemental cash flow information				
Non-cash related transactions from investing activities				
Net increase (decrease) in accounts payable for purchases of plant and equipment	38,656	(100,308)	(28,184)	922
Revaluation gain (loss) on changes in fair value of debt instruments at FVOCI	9,302	(50,899)	-	-
Transfer equipment to other non-current assets	4,449	937	1,713	-
Increase in right-of use assets from lease agreement	1,232	-	-	-

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

Hana Microelectronics Public Company Limited and its subsidiaries
Condensed notes to interim financial statements
For the three-month and nine-month periods ended 30 September 2024

1. General information

1.1 Corporate information

Hana Microelectronics Public Company Limited (“the Company”) was incorporated as a limited company under Thai law and transformed to be a public limited company under the Public Limited Companies Act on 27 January 1993. The Company operates its business in Thailand and is principally engaged in the manufacture and trading of electronic components. The registered office of the Company is at 65/98, Soi Vibhavadi-Rangsit 64, Junction 2, Kwang Talad Bangkhen, Khet Laksi, Bangkok.

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, income, 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 Basis of consolidation

The interim consolidated financial statements include the financial statements of Hana Microelectronics Public Company Limited (“the Company”) and its subsidiaries (“the subsidiaries”) (collectively as “the Group”) and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2023, with no change in shareholding structure of the subsidiaries during the current period.

1.4 Accounting policies

The interim financial statements are prepared by 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 Group’s financial statements.

1.5 New financial reporting standards that will become effective for fiscal years beginning on or after 1 January 2025

The Federation of Accounting Professions issued a number of revised financial reporting standards, which are effective for fiscal years beginning on or after 1 January 2025. 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 providing accounting guidance for users.

The management of the Group believes that adoption of these amendments will not have any significant impact on the Group's financial statements.

2. Related party transactions

During the periods, the Group had significant business transactions with the related parties. Such transactions arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Company and those related parties. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Significant business transactions with related parties are summarised below.

(Unit: Million Baht)

	Separate financial statements			
	For the three-month periods ended		For the nine-month periods ended	
	30 September		30 September	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Transactions with subsidiary companies				
(eliminated from the consolidated financial statements)				
Sales of goods	39	41	116	114
Sales of assets	-	1	1	4
Dividend income	-	-	-	240
Guarantee fee income	1	-	4	-
Purchases of materials	31	98	124	260
Purchases of assets	-	-	1	2
Marketing service fee expenses	3	3	9	8

(Unaudited but reviewed)

As at 30 September 2024 and 31 December 2023, the balances of the accounts between the Company and those related parties are as follows:

	Consolidated		(Unit: Thousand Baht)	
	financial statements		Separate financial statements	
	30 September 2024	31 December 2023 (Audited)	30 September 2024	31 December 2023 (Audited)
Trade and other receivables (Note 3)				
<u>Trade receivables - related parties</u>				
Subsidiaries	-	-	25,448	72,721
Total trade receivables - related parties	-	-	25,448	72,721
<u>Other receivables - related parties</u>				
Subsidiaries	-	-	4,600	5,908
Total other receivables - related parties	-	-	4,600	5,908
Total trade and other receivables	-	-	30,048	78,629
Trade and other payables (Note 10)				
<u>Trade payables - related parties</u>				
Subsidiaries	-	-	16,878	47,003
Total trade payables - related parties	-	-	16,878	47,003
<u>Other payables - related party</u>				
Subsidiary	-	-	36	375
Total other payables - related party	-	-	36	375
Total trade and other payables	-	-	16,914	47,378

Directors' and management's benefits

During the three-month and nine-month periods ended 30 September 2024 and 2023, the Group had employee benefit expenses payable to its directors and management as below.

	(Unit: Million Baht)			
	For the three-month periods ended 30 September		Separate	
	Consolidated financial statements		financial statements	
	2024	2023	2024	2023
Short-term employee benefits	44.2	43.4	5.9	5.9
Post-employment benefits	1.0	1.1	0.4	0.3
Total	45.2	44.5	6.3	6.2

	(Unit: Million Baht)			
	For the nine-month periods ended 30 September		Separate	
	Consolidated financial statements		financial statements	
	2024	2023	2024	2023
Short-term employee benefits	124.4	127.1	17.7	14.6
Post-employment benefits	2.4	3.1	1.2	0.9
Total	126.8	130.2	18.9	15.5

Guarantee obligations with related parties

The Company has outstanding guarantee obligations with its related party, as described in Note 16.5 to the financial statements.

3. Trade and other receivables

	Consolidated		(Unit: Thousand Baht)	
	financial statements		Separate financial statements	
	30 September 2024	31 December 2023	30 September 2024	31 December 2023
		(Audited)		(Audited)
<u>Age of receivable</u>				
Trade receivables - subsidiaries				
Not yet due	-	-	22,002	34,627
Past due				
Up to 3 months	-	-	1,098	37,758
3 - 6 months	-	-	2,348	58
6 - 12 months	-	-	-	278
Total trade receivables - subsidiaries (Note 2)	-	-	25,448	72,721
Trade receivables - unrelated parties				
Not yet due	3,441,647	3,523,315	1,636,498	1,651,895
Past due				
Up to 3 months	1,134,899	1,322,803	651,573	718,582
3 - 6 months	78,761	45,888	58,340	35,107
6 - 12 months	58,606	20,445	46,266	13,560
Over 12 months	8,793	8,950	2,458	2,605
Total trade receivables - unrelated parties	4,722,706	4,921,401	2,395,135	2,421,749
Less: Allowance for expected credit losses	(5,489)	(15,964)	(2,492)	(2,492)
Total trade receivables - unrelated parties - net	4,717,217	4,905,437	2,392,643	2,419,257
Total trade receivables - net	4,717,217	4,905,437	2,418,091	2,491,978
Other receivables				
Receivables from the Revenue				
Department	36,948	62,012	2,981	7,237
Other receivables - subsidiaries (Note 2)	-	-	4,600	5,908
Other receivables - unrelated parties	64,487	210,692	24,061	35,556
Total other receivables	101,435	272,704	31,642	48,701
Trade and other receivables - net	4,818,652	5,178,141	2,449,733	2,540,679

4. Reduction of inventories to net realisable value (Inventory provision)

Movements in the inventory provision to reduce inventories to net realisable value during the nine-month period ended 30 September 2024 are summarised below.

Inventory provision	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2023	630,116	238,120
Reduction of inventory value during the period	380,304	180,758
Reversal of reduction of inventory value during the period	(282,641)	(197,272)
Write-off obsolete and damaged inventories during the period	(60,336)	(41,279)
Translation adjustment	(19,597)	-
Balance as at 30 September 2024	<u>647,846</u>	<u>180,327</u>

5. Other current financial assets

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	30 September 2024	31 December 2023	30 September 2024	31 December 2023
		(Audited)		(Audited)
<u>Debt instruments at amortised cost</u>				
Fixed deposits	3,645,190	703,078	1,500,000	-
Total debt instruments at amortised cost	<u>3,645,190</u>	<u>703,078</u>	<u>1,500,000</u>	<u>-</u>
<u>Debt instruments at FVOCI</u>				
Overseas marketable corporate bonds	1,199,901	1,235,019	-	-
Total debt instruments at FVOCI	<u>1,199,901</u>	<u>1,235,019</u>	<u>-</u>	<u>-</u>
Total other current financial assets	<u>4,845,091</u>	<u>1,938,097</u>	<u>1,500,000</u>	<u>-</u>

In July 2024, Credit Suisse Asset Management (Switzerland) AG, a fund management company, announced the final pay back amounts from the termination of Supply Chain Fund in 2021, The pay back amounts by the fund of USD 8.54 million or equivalent to Baht 299.4 million were received in August 2024. The Group realised loss on fair value measurement in 2021, therefore, such amounts were recognised as other income in the third quarter of 2024.

(Unaudited but reviewed)

6. Investments in subsidiaries

(Unit: Thousand Baht)

Company's name	Paid up capital		Shareholding percentage		Cost		Dividend received for the three-month and nine-month periods ended 30 September	
	30	31	30	31	30	31		
	September	December	September	December	September	December		
	2024	2023	2024	2023	2024	2023	2024	2023
			Percent	Percent		(Audited)		
Hana Semiconductor (Ayutthaya)								
Company Limited	1,200,000	1,200,000	58	58	2,142,910	2,142,910	-	140,000
Hana Semiconductor (BKK)								
Company Limited	1,000,000	1,000,000	100	100	1,011,100	1,011,100	-	100,000
Omac Sales Limited	325	325	100	100	273,492	273,492	-	-
Hana Microelectronics (Cambodia)								
Company Limited	1,417,167	702,127	100	100	1,417,167	702,127	-	-
Hana Microelectronics International								
Company Limited	-	-	100	100	-	-	-	-
Hana Microelectronics Investment								
Company Limited	-	-	100	100	-	-	-	-
Total investments in subsidiary companies					4,844,669	4,129,629	-	240,000

In March 2024, the Company additionally invested in 20,000 ordinary shares of Hana Microelectronics (Cambodia) Company Limited, in amount of USD 20 million or equivalent to Baht 715.04 million.

As at 30 September 2024, the Company invested in 40,000 ordinary shares of Hana Microelectronics (Cambodia) Company Limited, amounting to USD 40 million or equivalent to Baht 1,417.17 million (31 December 2023: 20,000 ordinary shares, amounting to USD 20 million or equivalent to Baht 702.13 million), representing 100% of the issued and paid-up share capital of the subsidiary.

7. Investment in associates

Company's name	Nature of business	Country of incorporation	Shareholding percentage		(Unit: Thousand Baht)					
					Consolidated financial statements		Separate financial statements			
					Carrying amount based on equity method				Cost method	
					30 September 2024	31 December 2023	30 September 2024	31 December 2023	30 September 2024	31 December 2023
			(Percent)	(Percent)						
FT1 Corporation Limited	The manufacture and trading of electronic components	Thailand	49	-	372,890	-	372,890	-	-	
Edeltecq Ventures (Malaysia) Company Limited	The manufacture, trading and marketing services of automated test equipment and factory automation	Malaysia	30	-	1,039	-	1,039	-	-	
Total					373,929	-	373,929	-	-	

FT1 Corporation Limited

During the current period, the Company entered into an agreement with New Versal Company Limited for an investment in a newly incorporated company, FT1 Corporation Limited, to seek business opportunity in smart electronics industry. The Company has invested in 4,900 ordinary shares, in an amount of Baht 0.49 million, representing 49% of the issued and paid-up share capital of that company.

On 24 July 2024, the Company's Board of Directors' Meeting No. 4/2024 passed the resolution approving the Company to additionally invest in 7,448,000 ordinary shares of the share capital increase of FT1 Corporation Limited, in an amount of Baht 744.80 million, according to its shareholding percentage of 49% in that company. On 8 August 2024, the Company made a partial payment of Baht 372.4 million towards this investment, with the remaining balance of Baht 372.4 million to be paid in full by November 2024.

Edeltecq Ventures (Malaysia) Company Limited

During the current period, the Company entered into share purchase agreement to acquire 60,000 ordinary shares of Edeltecq Ventures (Malaysia) Company Limited, in an amount of Malaysian ringgit 0.13 million or equivalent to Baht 1.04 million, representing 30% of the registered share capital of the associate.

8. Property, plant and equipment

Movements in the property, plant and equipment account during the nine-month period ended 30 September 2024 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Net book value as at 31 December 2023	11,701,475	2,134,006
Acquisitions during the period - at cost	1,371,267	194,229
Disposals during the period - net book value at disposal date	(22,533)	(511)
Transfer out	(4,449)	(1,713)
Depreciation for the period	(1,265,047)	(270,266)
Translation adjustment	(459,782)	-
Net book value as at 30 September 2024	<u>11,320,931</u>	<u>2,055,745</u>

The overseas subsidiary has mortgaged the land use right and buildings with net book value of approximately CNY 34 million or equivalent to Baht 157 million as collateral against long-term loans from financial institutions as described in Note 11 to the financial statements.

9. Short-term loans from financial institution

Movements in short-term loans from financial institution during the nine-month period ended 30 September 2024 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Balance as at 31 December 2023	1,076,408	-
Add: Increase during the period	26,017	-
Less: Repayment during the period	(55,082)	-
Translation adjustment	(46,708)	-
Balance as at 30 September 2024	<u>1,000,635</u>	<u>-</u>

As at 30 September 2024, the overseas subsidiaries had short-term loans from a commercial bank of USD 30.7 million or equivalent to Baht 1,000.6 million (31 December 2023: USD 31.5 million or equivalent to Baht 1,076.4 million), which carry interest between 6.20 and 6.34 percent per annum (31 December 2023: between 6.37 and 7.48 percent per annum) and are due for repayment during November to December 2024.

(Unaudited but reviewed)

10. Trade and other payables

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
30 September	31 December	30 September	31 December	
2024	2023	2024	2023	
	(Audited)		(Audited)	
Trade payables - subsidiaries (Note 2)	-	-	16,878	47,003
Trade payables - unrelated parties	1,804,524	2,154,622	890,132	878,633
Other payables - subsidiaries (Note 2)	-	-	36	375
Advance received from customers	735,795	722,366	130,334	134,085
Other payables for purchases of assets	194,844	156,188	45,682	73,866
Accrued expenses	546,587	357,370	101,808	34,707
Total trade and other payables	<u>3,281,750</u>	<u>3,390,546</u>	<u>1,184,870</u>	<u>1,168,669</u>

11. Long-term loans from financial institution

Movements in long-term loans from financial institution during the nine-month period ended 30 September 2024 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	financial	financial
	statements	statements
Balance as at 31 December 2023	227,376	-
Add: Increase during the period	212,243	-
Less: Repayment during the period	(33,385)	-
Translation adjustment	(26,074)	-
Balance as at 30 September 2024	380,160	-
Less: Portion due within one year	(46,192)	-
Long-term loans from financial institution - net of current portion	<u>333,968</u>	<u>-</u>

As at 30 September 2024, the overseas subsidiary had long-term loans from financial institution of CNY 82.3 million or equivalent to Baht 380.2 million (31 December 2023: CNY 47.3 million or equivalent to Baht 227.4 million), which carry a floating interest rate benchmarked to one-year lending rate of People's Bank of China (PBOC) throughout the period of the agreement and are repayable within 2027.

As at 30 September 2024, the long-term credit facilities of the overseas subsidiary which have not yet been drawn amounted to CNY 40.3 million or equivalent to Baht 186.2 million.

The above loans are secured by the land use right and buildings of the subsidiary.

12. Income tax

Interim corporate income tax is 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 nine-month periods ended 30 September 2024 and 2023 are made up as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Current income tax:				
Interim corporate income tax charge	15,448	20,569	1,667	7,500
Deferred tax:				
Relating to origination and reversal of temporary differences	203	584	2,619	(582)
Income tax expenses reported in the income statement	<u>15,651</u>	<u>21,153</u>	<u>4,286</u>	<u>6,918</u>

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Current income tax:				
Interim corporate income tax charge	74,795	69,716	36,099	18,209
Deferred tax:				
Relating to origination and reversal of temporary differences	(1,574)	(3,996)	614	(5,342)
Income tax expenses reported in the income statement	<u>73,221</u>	<u>65,720</u>	<u>36,713</u>	<u>12,867</u>

(Unaudited but reviewed)

The amounts of income tax relating to each component of other comprehensive income for the three-month and nine-month periods ended 30 September 2024 and 2023 are as follows:

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	3,149	984	-	-

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Deferred tax relating to exchange differences on translation of financial statements in foreign currency	1,376	1,381	-	-

13. Earnings per share

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

14. Segment information

The Group is organised into business units based on its products and services. During the current period, the Group has not changed the organisation of its reportable segments from the last annual financial statements.

The following table presents revenue and profit information regarding the Group's operating segments for the three-month and nine-month periods ended 30 September 2024 and 2023.

(Unit: Million Baht)

Consolidated financial statements for the three-month periods ended 30 September												
	Printed Circuit		Integrated Circuit		Others		Total reportable segments		Eliminations		Total	
	Board Assembly (PCBA)		(IC)									
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues from external customers	3,806	4,010	1,708	2,064	586	481	6,100	6,555	-	-	6,100	6,555
Intersegment revenues	837	907	138	189	174	328	1,149	1,424	(1,149)	(1,424)	-	-
Total revenues	<u>4,643</u>	<u>4,917</u>	<u>1,846</u>	<u>2,253</u>	<u>760</u>	<u>809</u>	<u>7,249</u>	<u>7,979</u>	<u>(1,149)</u>	<u>(1,424)</u>	<u>6,100</u>	<u>6,555</u>
Segment profit (loss)	673	780	(113)	273	(184)	(24)	376	1,029	2	2	378	1,031
Gain (loss) on exchange											55	(125)
Gain on derivatives											-	185
Other income											396	116
Selling and distribution expenses											(56)	(54)
Administrative expenses											(369)	(396)
Finance income											41	15
Finance cost											(24)	(17)
Income tax expenses											(16)	(21)
Profit for the period											<u>405</u>	<u>734</u>

(Unaudited but reviewed)

(Unit: Million Baht)

Consolidated financial statements for the nine-month periods ended 30 September

	Printed Circuit Board Assembly (PCBA)		Integrated Circuit (IC)		Others		Total reportable segments		Eliminations		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues from external customers	12,234	12,084	5,228	6,405	1,760	1,442	19,222	19,931	-	-	19,222	19,931
Intersegment revenues	<u>2,810</u>	<u>2,712</u>	<u>355</u>	<u>655</u>	<u>499</u>	<u>939</u>	<u>3,664</u>	<u>4,306</u>	<u>(3,664)</u>	<u>(4,306)</u>	-	-
Total revenues	<u>15,044</u>	<u>14,796</u>	<u>5,583</u>	<u>7,060</u>	<u>2,259</u>	<u>2,381</u>	<u>22,886</u>	<u>24,237</u>	<u>(3,664)</u>	<u>(4,306)</u>	<u>19,222</u>	<u>19,931</u>
Segment profit (loss)	2,246	2,227	67	444	(442)	(57)	1,871	2,614	29	9	1,900	2,623
Other income											569	331
Selling and distribution expenses											(168)	(166)
Administrative expenses											(1,090)	(1,052)
Loss on exchange											(95)	(33)
Loss on derivatives											-	(49)
Reversal of impairment loss on financial assets											-	22
Finance income											126	53
Finance cost											(74)	(27)
Income tax expenses											(73)	(66)
Profit for the period											<u>1,095</u>	<u>1,636</u>

15. Dividend paid

During the nine-month periods ended 30 September 2024 and 2023, the Company and its subsidiaries had dividend payments as follows:

		Approved by	Total dividends	Dividend per share
			Thousand Baht	Baht
<u>The Company</u>				
<u>For the year 2024</u>				
Dividends on 2023 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 30 April 2024		442,683	0.50
<u>For the year 2023</u>				
Dividends on 2022 income and unappropriated retained earnings	Annual General Meeting of the shareholders on 28 April 2023		402,439	0.50
<u>Subsidiaries</u>				
Hana Semiconductor (BKK) Company Limited				
<u>For the year 2023</u>				
Interim dividends in respect of income for the period from 1 January 2023 to 30 April 2023	Board of Directors' Meeting on 18 May 2023		100,000	1.00
Hana Semiconductor (Ayutthaya) Company Limited				
<u>For the year 2023</u>				
Dividends on 2022 income and unappropriated retained earnings	Board of Directors' Meeting on 5 April 2023		240,000	2.00

16. Commitments and contingent liabilities**16.1 Capital commitments**

As at 30 September 2024, the Group had capital commitments relating to the acquisitions of land, buildings and machinery totaling Baht 216 million (31 December 2023: Baht 37 million) and the Company only of approximately Baht 75 million (31 December 2023: Baht 17 million).

16.2 Commitments under service agreements

The Group has future payments required under the service contracts as follows:

	(Unit: Million Baht)			
	Consolidated financial statements		Separate financial statements	
	30 September	31 December	30 September	31 December
	2024	2023	2024	2023
Payable:				
In up to 1 year	64.0	103.5	17.4	23.2
In over 1 year and up to 5 years	16.3	22.1	9.5	1.1

16.3 Marketing supportive service agreements

Since the year 2001, the Company and three subsidiary companies entered into marketing supportive service agreement with an overseas subsidiary company. Under that agreement, the Company and the three subsidiary companies have to pay service fees to that subsidiary company at the rates stipulated in the agreement.

16.4 Sale representative agreements

Since the year 2015, an overseas subsidiary entered into sale representative agreement with an unrelated company with the annual service fees of approximately USD 0.6 million.

16.5 Guarantees

- a) As at 30 September 2024, the Company and a subsidiary have jointly and severally guaranteed bank credit facilities extended to a subsidiary, totaling USD 30 million or equivalent to Baht 968.74 million. Additionally, the Company has provided a supplementary guarantee for trade confirmation (i.e. foreign currency transaction and cross-currency swap transaction), amounting to USD 5 million or equivalent to Baht 161.46 million, The Company only: amount to USD 35 million or equivalent to Baht 1,130.20 million. (31 December 2023: USD 35 million or equivalent to Baht 1,203.56 million)
- b) As at 30 September 2024, there were outstanding bank guarantees of approximately Baht 29 million (31 December 2023: Baht 29 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business of the Group to guarantee electricity uses, among others, and the Company of approximately Baht 28 million (31 December 2023: Baht 28 million).

17. Financial instruments

17.1 Fair value of financial instruments

Since most of the Group's financial instruments are classified as short-term or carrying interests at rates close to the market rates, their fair value is estimated to approximate the carrying amount presented in the statement of financial position.

17.2 Fair value hierarchy

As of 30 September 2024, the Group had the assets that were measured at fair value using levels of inputs as follows:

(Unit: Thousand Baht)

	Consolidated			Separate		
	financial statements			financial statements		
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets measured at fair value						
Financial assets at FVOCI						
Marketable corporate bonds	1,149,414	50,487	1,199,901	-	-	-
Local marketable equity securities	97	-	97	97	-	97

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

18. Events after the reporting period

On 13 November 2024, the Meeting of the Company's Board of Directors passed a resolution approving the payment of interim dividends from the profit for the first nine-month period of 2024 to the Company's shareholders at Baht 0.25 per share or a total of approximately Baht 221.34 million. The dividends will be paid to the shareholders on 13 December 2024.

19. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 13 November 2024.