

**XSpring Capital Public Company Limited and its subsidiaries**

**Statements of financial position**

**As at 30 September 2023**

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		30 September 2023	31 December 2022	30 September 2023	31 December 2022
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		1,256,895,298	763,159,080	940,446,892	436,053,472
Trade and other current receivables		8,007,704	2,565,739	-	-
Short-term loans	3	3,036,659,030	117,424,090	3,036,659,030	39,584,090
Short-term loans to related parties	13	68,850,000	68,850,000	1,095,850,000	368,850,000
Other current financial assets	4	1,191,530,616	6,170,239,463	1,153,627,813	6,170,239,463
Assets classified as held for sale		95,488,014	1,588,014	688,014	688,014
Digital assets		20,949,927	9,368,261	-	-
Other current assets		154,412,369	66,157,246	80,289,809	19,908,158
<b>Total current assets</b>		<b>5,832,792,958</b>	<b>7,199,351,893</b>	<b>6,307,561,558</b>	<b>7,035,323,197</b>
<b>Non-current assets</b>					
Restricted bank deposits	14	30,385,191	30,238,553	200,000	200,000
Securities business receivables - net	5	-	-	-	-
Loans to the purchase of debtors and accrued interest receivables - net	6	1,122,080,555	287,129,331	-	-
Other non-current financial assets	4	2,477,053,267	1,319,853,765	2,477,053,175	1,319,853,673
Investments in subsidiaries and associates	8	1,667,260,003	1,603,937,588	2,212,079,872	2,233,666,164
Long-term loans to related parties	13	-	-	-	235,000,000
Leasehold improvements and equipment		73,240,751	85,638,472	35,845,610	28,886,950
Intangible assets	9	287,630,273	268,088,736	3,904,628	2,879,381
Deferred tax assets		29,734,066	52,858,080	7,015,903	30,139,917
Other non-current assets		15,627,667	15,960,674	29,301,080	50,100,099
<b>Total non-current assets</b>		<b>5,703,011,773</b>	<b>3,663,705,199</b>	<b>4,765,400,268</b>	<b>3,900,726,184</b>
<b>Total assets</b>		<b>11,535,804,731</b>	<b>10,863,057,092</b>	<b>11,072,961,826</b>	<b>10,936,049,381</b>

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

**XSpring Capital Public Company Limited and its subsidiaries**

**Statements of financial position (continued)**

**As at 30 September 2023**

(Unit: Baht)

Notes	Consolidated financial statements		Separate financial statements	
	30 September 2023	31 December 2022	30 September 2023	31 December 2022
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Liabilities and shareholders' equity</b>				
<b>Current liabilities</b>				
Trade and other-current payables	495,465,927	61,895,057	-	61,881,966
Current portion of lease liabilities	14,007,897	13,041,720	13,704,334	13,356,986
Other current liabilities	168,756,986	43,830,052	141,139,094	24,263,779
<b>Total current liabilities</b>	<b>678,230,810</b>	<b>118,766,829</b>	<b>154,843,428</b>	<b>99,502,731</b>
<b>Non-current liabilities</b>				
Long-term borrowings	13 75,000,000	75,000,000	-	-
Lease liabilities, net of current portion	44,655,823	55,608,965	43,815,973	54,168,601
Non-current provisions for employee benefit	11,247,388	7,547,750	6,030,379	4,900,852
Unrealised gain on transfer of business to an associated company	148,205,819	148,205,819	-	-
Other non-current liabilities	14,245,794	18,500,708	6,652,756	6,685,820
<b>Total non-current liabilities</b>	<b>293,354,824</b>	<b>304,863,242</b>	<b>56,499,108</b>	<b>65,755,273</b>
<b>Total liabilities</b>	<b>971,585,634</b>	<b>423,630,071</b>	<b>211,342,536</b>	<b>165,258,004</b>
<b>Shareholders' equity</b>				
Share capital	10			
Registered share capital				
10,747,074,720 ordinary shares of Baht 0.50 each				
(31 December 2022: 10,258,346,806 ordinary shares of Baht 0.50 each)	5,373,537,360	5,129,173,403	5,373,537,360	5,129,173,403
Issued and paid-up share capital				
9,377,555,544 ordinary shares of Baht 0.50 each				
(31 December 2022: 9,361,348,583 ordinary shares of Baht 0.50 each)	4,688,777,772	4,680,674,292	4,688,777,772	4,680,674,292
Premium on share capital	6,140,484,007	6,135,378,815	6,140,484,007	6,135,378,815
Retained earnings (deficit)				
Appropriated - statutory reserve	113,858,924	113,858,924	113,858,924	113,858,924
Unappropriated (deficit)	(99,652,239)	(171,602,394)	145,130,275	107,235,376
Difference arising on change of partial interest in a subsidiary	(4,560,072)	(4,560,072)	-	-
Other components of shareholders' equity	(274,689,295)	(314,322,544)	(226,631,688)	(266,356,030)
<b>Total shareholders' equity</b>	<b>10,564,219,097</b>	<b>10,439,427,021</b>	<b>10,861,619,290</b>	<b>10,770,791,377</b>
<b>Total liabilities and shareholders' equity</b>	<b>11,535,804,731</b>	<b>10,863,057,092</b>	<b>11,072,961,826</b>	<b>10,936,049,381</b>

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