## XSpring Capital Public Company Limited and its subsidiaries Statements of financial position

As at 30 September 2023

(Unit: Baht)

Motes     30 September 2023     31 December 2023     41 December 2023     42 December 2023			Consolidated financial statements		Separate financial statements	
Assets     Current assets     Current assets     Current assets     Current assets     Current assets     Current assets     Cash and cash equivalents     1,256,895,298     763,159,080     940,446,892     436,053,472       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       Other current assets     4     1,191,530,616     6,170,239,463     1,153,627,813     6,170,239,463       Other current assets     20,949,927     9,388,261		Notes	30 September 2023	31 December 2022	30 September 2023	31 December 2022
Assets       Current assets     1,256,895,298     763,159,080     940,446,892     436,053,472       Cash and cash equivalents     8,007,704     2,565,739			(Unaudited but	(Audited)	(Unaudited but	(Audited)
Current assets     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     68,015,002			reviewed)		reviewed)	
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       Total current assets     14     30,385,191     30,238,553     200,000     200,000       Securities business receivables - net     5     -     -     -     -     -       Cother non-current financial assets     4     2,477,053,267     1,319,853,765     2,477,053,175     1,319,853,673 </th <th>Assets</th> <th></th> <th></th> <th></th> <th></th> <th></th>	Assets					
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       Total current assets     14     30,385,191     30,238,553     200,000     200,000       Securities business receivables - net     5     -     -     -     -     -       Securities business receivables - net     6     1,122,080,555     287,129,331     -     -     -     -       Other non-current financial assets     4     2,477,053,267     1,319,853,675     2,477,05	Current assets					
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       Total current assets     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     1,60	Cash and cash equivalents		1,256,895,298	763,159,080	940,446,892	436,053,472
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       Total current assets     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     1,319,853,675     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	Trade and other current receivables		8,007,704	2,565,739	-	-
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       Total current assets     5,832,792,958     7,199,351,893     6,307,561,558     7,035,323,197       Non-current assets     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       Leasehold improvements and equipment     73,240,751     85,638,472<	Short-term loans	3	3,036,659,030	117,424,090	3,036,659,030	39,584,090
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       Total current assets     5,832,792,958     7,199,351,893     6,307,561,558     7,035,323,197       Non-current assets     8     4     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 <t< td=""><td>Short-term loans to related parties</td><td>13</td><td>68,850,000</td><td>68,850,000</td><td>1,095,850,000</td><td>368,850,000</td></t<>	Short-term loans to related parties	13	68,850,000	68,850,000	1,095,850,000	368,850,000
Digital assets     20,949,927     9,368,261     - <t< td=""><td>Other current financial assets</td><td>4</td><td>1,191,530,616</td><td>6,170,239,463</td><td>1,153,627,813</td><td>6,170,239,463</td></t<>	Other current financial assets	4	1,191,530,616	6,170,239,463	1,153,627,813	6,170,239,463
Other current assets     154,412,369     66,157,246     80,289,809     19,908,158       Total current assets     5,832,792,958     7,199,351,893     6,307,561,558     7,035,323,197       Non-current assets     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  <	Assets classified as held for sale		95,488,014	1,588,014	688,014	688,014
Total current assets     5,832,792,958     7,199,351,893     6,307,561,558     7,035,323,197       Non-current assets     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	Digital assets		20,949,927	9,368,261	-	-
Non-current assets       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       Total non-curr	Other current assets		154,412,369	66,157,246	80,289,809	19,908,158
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       Total non-current assets     5,703,011,773     3,663,70	Total current assets		5,832,792,958	7,199,351,893	6,307,561,558	7,035,323,197
Securities business receivables - net     5     -	Non-current assets					
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 Total non-current assets 5,703,011,773 3,663,705,199 4,765,400,268 3,900,726,184	Restricted bank deposits	14	30,385,191	30,238,553	200,000	200,000
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Securities business receivables - net	5	-	-	-	-
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Loans to the purchase of debtors and accrued					
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	interest receivables - net	6	1,122,080,555	287,129,331	-	-
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Other non-current financial assets	4	2,477,053,267	1,319,853,765	2,477,053,175	1,319,853,673
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Investments in subsidiaries and associates	8	1,667,260,003	1,603,937,588	2,212,079,872	2,233,666,164
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Long-term loans to related parties	13	-	-	-	235,000,000
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       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Leasehold improvements and equipment		73,240,751	85,638,472	35,845,610	28,886,950
Other non-current assets     15,627,667     15,960,674     29,301,080     50,100,099       Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Intangible assets	9	287,630,273	268,088,736	3,904,628	2,879,381
Total non-current assets     5,703,011,773     3,663,705,199     4,765,400,268     3,900,726,184	Deferred tax assets		29,734,066	52,858,080	7,015,903	30,139,917
<del></del>	Other non-current assets		15,627,667	15,960,674	29,301,080	50,100,099
Total assets     11,535,804,731     10,863,057,092     11,072,961,826     10,936,049,381	Total non-current assets		5,703,011,773	3,663,705,199	4,765,400,268	3,900,726,184
	Total assets		11,535,804,731	10,863,057,092	11,072,961,826	10,936,049,381

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)

		Consolidated financial statements		Separate financial statements	
	Notes	30 September 2023	31 December 2022	30 September 2023	31 December 2022
		(Unaudited but	(Audited)	(Unaudited but	(Audited)
		reviewed)		reviewed)	
Liabilities and shareholders' equity					
Current liabilities					
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
Total current liabilities		678,230,810	118,766,829	154,843,428	99,502,731
Non-current liabilities					
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
Total non-current liabilities		293,354,824	304,863,242	56,499,108	65,755,273
Total liabilities		971,585,634	423,630,071	211,342,536	165,258,004
Shareholders' equity					
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)
Total shareholders' equity		10,564,219,097	10,439,427,021	10,861,619,290	10,770,791,377
Total liabilities and shareholders' equity		11,535,804,731	10,863,057,092	11,072,961,826	10,936,049,381

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