

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

**Statements of financial position**

**As at 30 June 2023**

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		30 June 2023	31 December 2022	30 June 2023	31 December 2022
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		649,874,154	763,159,080	342,427,912	436,053,472
Trade and other current receivables		9,912,489	2,565,739	-	-
Short-term loans	3	3,811,739,030	117,424,090	3,811,739,030	39,584,090
Short-term loans to related parties	13	68,850,000	68,850,000	883,850,000	368,850,000
Other current financial assets	4	655,586,723	6,170,239,463	655,586,723	6,170,239,463
Assets classified as held for sale		92,408,014	1,588,014	688,014	688,014
Digital assets		24,378,104	9,368,261	-	-
Other current assets		157,286,818	66,157,246	58,161,206	19,908,158
<b>Total current assets</b>		<b>5,470,035,332</b>	<b>7,199,351,893</b>	<b>5,752,452,885</b>	<b>7,035,323,197</b>
<b>Non-current assets</b>					
Restricted bank deposits	14	30,320,051	30,238,553	200,000	200,000
Securities business receivables - net	5	-	-	-	-
Loans to the purchase of debtors and accrued interest receivables - net	6	1,061,440,695	287,129,331	-	-
Other non-current financial assets	4	2,835,914,053	1,319,853,765	2,835,913,961	1,319,853,673
Investments in subsidiaries and associates	8	1,646,886,043	1,603,937,588	2,256,406,540	2,233,666,164
Long-term loans to related parties	13	-	-	-	235,000,000
Leasehold improvements and equipment		78,461,162	85,638,472	38,496,999	28,886,950
Intangible assets	9	302,037,892	268,088,736	3,615,215	2,879,381
Deferred tax assets		36,630,232	52,858,080	13,912,069	30,139,917
Other non-current assets		18,332,528	15,960,674	34,397,871	50,100,099
<b>Total non-current assets</b>		<b>6,010,022,656</b>	<b>3,663,705,199</b>	<b>5,182,942,655</b>	<b>3,900,726,184</b>
<b>Total assets</b>		<b>11,480,057,988</b>	<b>10,863,057,092</b>	<b>10,935,395,540</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 June 2023**

(Unit: Baht)

Notes	Consolidated financial statements		Separate financial statements	
	30 June 2023 (Unaudited but reviewed)	31 December 2022 (Audited)	30 June 2023 (Unaudited but reviewed)	31 December 2022 (Audited)
<b>Liabilities and shareholders' equity</b>				
<b>Current liabilities</b>				
Trade and other-current payables	599,271,173	61,895,057	4,568,911	61,881,966
Current portion of lease liabilities	13,884,064	13,041,720	13,585,016	13,356,986
Other current liabilities	28,486,474	43,830,052	12,157,516	24,263,779
<b>Total current liabilities</b>	<b>641,641,711</b>	<b>118,766,829</b>	<b>30,311,443</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	48,193,330	55,608,965	47,275,191	54,168,601
Non-current provisions for employee benefit	10,014,180	7,547,750	5,653,869	4,900,852
Unrealised gain on transfer of business to an associated company	148,205,819	148,205,819	-	-
Other non-current liabilities	17,179,522	18,500,708	6,652,755	6,685,820
<b>Total non-current liabilities</b>	<b>298,592,851</b>	<b>304,863,242</b>	<b>59,581,815</b>	<b>65,755,273</b>
<b>Total liabilities</b>	<b>940,234,562</b>	<b>423,630,071</b>	<b>89,893,258</b>	<b>165,258,004</b>
<b>Shareholders' equity</b>				
Share capital	10			
Registered share capital				
10,258,346,806 ordinary shares of Baht 0.50 each	5,129,173,403	5,129,173,403	5,129,173,403	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)	(137,718,060)	(171,602,394)	115,228,270	107,235,376
Difference arising on change of partial interest in a subsidiary	(4,560,072)	(4,560,072)	-	-
Other components of shareholders' equity	(261,019,145)	(314,322,544)	(212,846,691)	(266,356,030)
<b>Total shareholders' equity</b>	<b>10,539,823,426</b>	<b>10,439,427,021</b>	<b>10,845,502,282</b>	<b>10,770,791,377</b>
<b>Total liabilities and shareholders' equity</b>	<b>11,480,057,988</b>	<b>10,863,057,092</b>	<b>10,935,395,540</b>	<b>10,936,049,381</b>

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