

BCPG Public Company Limited and its Subsidiaries
Statement of financial position



Assets	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
		2023	2022	2023	2022
		(in Baht)			
Current assets					
Cash and cash equivalents	6	9,789,840,741	20,332,834,925	3,655,074,657	16,159,125,962
Trade accounts receivable	7	2,005,567,958	1,762,438,629	54,943,720	67,837,634
Other current receivables		396,701,513	762,282,858	875,295,198	402,559,916
Short-term loan to a related party	5	-	-	8,857,892,254	-
Current portion of long-term loans to related parties	5	-	-	3,562,207,739	2,153,748,777
Current tax assets		6,823,573	5,601,895	-	-
Other current financial assets	25	135,902,664	15,178,183	51,937,817	14,678,921
Total current assets		12,334,836,449	22,878,336,490	17,057,351,385	18,797,951,210
Non-current assets					
Other non-current financial assets	25	45,388,294	4,539,837	-	-
Financial assets measured at fair value	25	805,752,367	780,291,939	780,291,939	780,291,939
Investments in subsidiaries	8	-	-	30,946,523,495	14,875,998,330
Investments in associates and joint ventures	9	22,294,702,193	1,341,727,920	85,825,783	73,348,073
Other non-current receivables	5	82,831,009	76,213,640	346,122,582	99,075,709
Long-term loans to related parties	5	1,033,543,660	1,653,154,062	8,266,647,378	8,927,648,945
Property, plant and equipment	10	23,010,955,811	17,013,861,001	2,518,676,112	2,688,539,824
Right-of-use assets	11	962,571,494	804,058,245	172,933,622	185,452,624
Goodwill	12	1,037,823,082	605,999,837	-	-
Intangible assets	13	12,304,610,434	10,806,288,539	32,465,375	31,634,758
Deferred tax assets	22	147,201,938	16,955,732	-	9,713,272
Other non-current assets		179,318,275	178,986,435	65,508,969	4,338,039
Total non-current assets		61,904,698,557	33,282,077,187	43,214,995,255	27,676,041,513
Total assets		74,239,535,006	56,160,413,677	60,272,346,640	46,473,992,723

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

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	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
Liabilities and equity		2023	2022	2023	2022
		(in Baht)			
Current liabilities					
Short-term borrowings from financial institutions	14, 25	2,500,000,000	-	2,500,000,000	-
Trade and other current payables	5, 15, 25	1,708,435,566	701,460,219	449,763,797	220,941,406
Current portion of long-term borrowings					
from financial institutions	14, 25	2,647,017,831	2,538,448,177	2,208,256,784	1,883,539,397
Current portion of long-term borrowings					
from related parties	5, 14, 25	-	-	-	249,000,000
Current portion of lease liabilities	25	44,179,920	32,613,705	12,842,195	10,971,085
Current portion of debentures	14, 25	1,999,224,235	-	1,999,224,235	-
Short-term borrowing from a related party	5, 14, 25	2,500,000,000	-	2,500,000,000	-
Corporate income tax payable		202,275,219	187,157,499	-	38,790,220
Contingent consideration	4, 25	140,000,000	-	-	-
Advance received from disposal of investments	8	60,574,500	-	-	-
Other current financial liabilities	25	10,464,664	2,705,475	9,541,719	-
Total current liabilities		11,812,171,935	3,462,385,075	9,679,628,730	2,403,242,108
Non-current liabilities					
Long-term borrowings from financial institutions	14, 25	12,264,730,736	9,895,673,229	2,440,497,711	2,684,591,891
Long-term borrowings from related parties	5, 14, 25	-	-	249,000,000	-
Lease liabilities	25	955,498,347	777,992,570	152,798,336	162,555,297
Debentures	14, 25	18,158,117,401	11,984,676,028	18,158,117,401	11,984,676,028
Deferred tax liabilities	22	577,799,428	660,726,316	1,190,295	-
Non-current provisions for employee benefits		34,273,432	31,959,315	26,045,006	23,088,536
Provision for the decommissioning cost		25,420,180	27,757,249	-	-
Other non-current financial liabilities	9, 25	776,349,141	20,225,759	4,154,862	12,879,004
Other non-current liabilities		23,379,954	23,015,925	27,113,306	2,591,980
Total non-current liabilities		32,815,568,619	23,422,026,391	21,058,916,917	14,870,382,736
Total liabilities		44,627,740,554	26,884,411,466	30,738,545,647	17,273,624,844

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	Note	Consolidated financial statements		Separate financial statements	
		31 December 2023	2022	31 December 2023	2022
<i>(in Baht)</i>					
Liabilities and equity					
Equity					
Share capital:	16				
Authorised share capital		<u>16,508,500,000</u>	<u>16,508,500,000</u>	<u>16,508,500,000</u>	<u>16,508,500,000</u>
Issued and paid-up share capital		14,978,796,695	14,538,438,800	14,978,796,695	14,538,438,800
Share premium on ordinary shares	17	8,054,295,366	7,790,868,516	8,054,295,366	7,790,868,516
Surplus on business restructuring under common control	17	41,025,877	41,025,877	-	-
Warrants		35,414,293	31,416,871	35,414,293	31,416,871
Expired warrants		3,199,858	3,199,858	3,199,858	3,199,858
Retained earnings					
Appropriated					
Legal reserve	17	693,611,280	638,418,016	693,611,280	638,418,016
Unappropriated		6,269,444,407	5,976,727,094	6,274,691,229	5,982,144,141
Other components of equity		<u>(517,307,708)</u>	<u>204,781,697</u>	<u>(506,207,728)</u>	<u>215,881,677</u>
Equity attributable to owners of the parent		<u>29,558,480,068</u>	<u>29,224,876,729</u>	<u>29,533,800,993</u>	<u>29,200,367,879</u>
Non-controlling interests		53,314,384	51,125,482	-	-
Total equity		<u>29,611,794,452</u>	<u>29,276,002,211</u>	<u>29,533,800,993</u>	<u>29,200,367,879</u>
Total liabilities and equity		<u>74,239,535,006</u>	<u>56,160,413,677</u>	<u>60,272,346,640</u>	<u>46,473,992,723</u>

(Pichai Chunchavajira)
Chairman

(Niwat Adirek)
Chief Executive Officer and President

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