

BCPG Public Company Limited and its Subsidiaries

Statement of financial position

Assets	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
		2025	2024	2025	2024
		<i>(in Baht)</i>			
Current assets					
Cash and cash equivalents	5	5,170,206,069	7,345,504,874	1,380,535,210	2,146,969,043
Trade accounts receivable	6	681,883,487	1,593,126,096	44,400,095	55,405,118
Other current receivables		528,338,639	244,805,543	518,927,160	407,938,870
Inventories	7	304,868,858	250,672,905	16,984,736	3,966,909
Current portion of long-term loans to related parties	4	-	-	3,977,929,001	-
Current tax assets		4,296,021	34,951,655	-	-
Other current financial assets	26	386,149	258,157,188	-	-
Non-current assets held for sale	9	996,864,982	-	-	-
Total current assets		7,686,844,205	9,727,218,261	5,938,776,202	2,614,279,940
Non-current assets					
Other non-current financial assets	26	19,351,803	21,315,763	-	-
Financial assets measured at fair value	26	678,241,158	678,241,158	678,241,158	678,241,158
Investments in subsidiaries	8	-	-	35,194,101,882	33,697,621,697
Investments in associates and joint ventures	9	18,918,543,122	21,722,219,279	-	-
Other non-current receivables	4	240,048,340	159,072,280	65,787,993	346,204,558
Long-term loans	4	1,583,150,134	1,326,960,783	9,761,307,261	16,541,790,141
Property, plant and equipment	10	16,258,019,037	15,818,112,368	2,245,635,963	2,391,683,746
Right-of-use assets	11	1,494,885,159	695,590,449	139,786,129	155,874,764
Goodwill	12	991,122,369	1,033,295,696	-	-
Intangible assets	13	9,341,729,376	10,456,824,077	36,882,085	31,458,583
Deferred tax assets	23	249,169,602	254,799,419	-	-
Other non-current assets		114,374,727	98,030,569	84,417,467	71,979,503
Total non-current assets		49,888,634,827	52,264,461,841	48,206,159,938	53,914,854,150
Total assets		57,575,479,032	61,991,680,102	54,144,936,140	56,529,134,090

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

BCPG Public Company Limited and its Subsidiaries
Statement of financial position

Liabilities and equity	Note	Consolidated financial statements		Separate financial statements	
		31 December		31 December	
		2025	2024	2025	2024
		<i>(in Baht)</i>			
Current liabilities					
Short-term borrowings from financial institution	14, 26	500,000,000	-	500,000,000	-
Trade and other current payables	4, 15, 26	1,089,085,360	968,740,604	460,682,724	412,121,682
Current portion of long-term borrowings					
from financial institutions	14, 26	996,617,074	828,265,727	716,018,661	702,995,973
Current portion of lease liabilities	26	43,527,340	53,791,586	11,055,535	12,543,343
Current portion of debentures	14, 26	2,611,803,558	1,146,296,594	2,611,803,558	1,146,296,594
Corporate income tax payable		67,269,776	53,586,183	-	-
Contingent consideration	26	50,000,000	100,000,000	-	-
Other current financial liabilities	26	29,364,761	2,469,545	-	2,073,820
Total current liabilities		5,387,667,869	3,153,150,239	4,299,560,478	2,276,031,412
Non-current liabilities					
Long-term borrowings from financial institution	14, 26	4,969,576,869	7,405,656,726	2,930,322,340	2,697,990,079
Long-term borrowings from related parties	4, 14, 26	-	-	1,957,000,000	1,539,000,000
Lease liabilities	26	1,546,126,154	684,725,798	128,777,710	140,222,251
Debentures	14, 26	16,417,498,906	19,023,441,722	16,417,498,906	19,023,441,722
Deferred tax liabilities	23	738,625,485	740,693,444	-	4,573,218
Non-current provisions for employee benefits		33,323,441	27,113,031	31,038,391	25,221,238
Other non-current financial liabilities	26	25,420,674	2,878,531	-	-
Other non-current liabilities	8	33,395,068	27,926,901	223,608,875	129,536,272
Total non-current liabilities		23,763,966,597	27,912,436,153	21,688,246,222	23,559,984,780
Total liabilities		29,151,634,466	31,065,586,392	25,987,806,700	25,836,016,192

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		31 December		31 December	
		2025	2024	2025	2024
		<i>(in Baht)</i>			
Equity					
Share capital:	16				
Authorised share capital		16,508,500,000	16,508,500,000	16,508,500,000	16,508,500,000
Issued and paid-up share capital		14,978,796,695	14,978,796,695	14,978,796,695	14,978,796,695
Share premium on ordinary shares		8,054,295,366	8,054,295,366	8,054,295,366	8,054,295,366
Surplus on business restructuring under common control		41,025,877	41,025,877	-	-
Warrants		25,885,990	25,486,012	25,885,990	25,486,012
Expired warrants		14,936,833	14,936,833	14,936,833	14,936,833
Retained earnings					
Appropriated					
Legal reserve	17	827,987,886	784,912,344	827,987,886	784,912,344
Unappropriated		7,228,858,475	7,255,287,916	7,246,970,266	7,267,340,011
Other components of equity		(3,002,670,489)	(443,576,256)	(2,991,743,596)	(432,649,363)
Equity attributable to owners of the parent		28,169,116,633	30,711,164,787	28,157,129,440	30,693,117,898
Non-controlling interests		254,727,933	214,928,923	-	-
Total equity		28,423,844,566	30,926,093,710	28,157,129,440	30,693,117,898
Total liabilities and equity		57,575,479,032	61,991,680,102	54,144,936,140	56,529,134,090



(Prasong Poontaneat)
Chairman



(Rawee Boonsinsukh)
Chief Executive Officer and President

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