EASTERN POLYMER GROUP PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED AND SEPARATE FINANCIAL INFORMATION (UNAUDITED)

30 SEPTEMBER 2023

AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM FINANCIAL INFORMATION

To the Shareholders and the Board of Directors of Eastern Polymer Group Public Company Limited

I have reviewed the interim consolidated financial information of Eastern Polymer Group Public Company Limited and its subsidiaries, and the interim separate financial information of Eastern Polymer Group Public Company Limited. These comprise the consolidated and separate statements of financial position as at 30 September 2023, and the related consolidated and separate statements of comprehensive income for the three-month and six-month periods then ended, and the related consolidated and separate statements of changes in equity, and cash flows for six-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

Scope of review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

PricewaterhouseCoopers ABAS Ltd.

Krit Chatchavalwong
Certified Public Accountant (Thailand) No. 5016
Bangkok
10 November 2023

Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 30 September 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 September	31 March	30 September	31 March
		2023	2023	2023	2023
	Notes	Baht	Baht	Baht	Baht
Assets					
Current assets					
Cash and cash equivalents		1,452,936,461	1,112,984,847	208,084,958	334,878,578
Short-term investments		45,000,000	-	-	-
Trade and other accounts receivable (net)	7	2,352,356,781	2,183,767,535	23,409,782	29,346,094
Short-term loans to related companies	23 c)	62,911,028	44,626,950	3,881,700,000	3,551,200,000
Current portion of					
- long-term loans to related parties	23 d)	-	-	900,000,000	900,000,000
Derivative assets		3,811,338	6,247,791	2,887,869	-
Inventories (net)	8	3,775,515,112	3,850,784,549	-	-
Value added tax		48,851,800	25,424,638	-	-
Other current assets		5,095,287	28,370,259	-	-
Non-current assets classified as held-for-sale	9	-	-	23,759,474	23,759,474
Total current assets		7,746,477,807	7,252,206,569	5,039,842,083	4,839,184,146
Non-current assets					
Restricted deposits at financial institutions		231,916,410	236,091,980	1,500,000	1,500,000
Investments in associates	10	2,772,390,118	2,639,923,154	221,000,000	221,000,000
Investments in subsidiaries	11	-	-	3,764,229,749	3,764,229,749
Investments in joint venture	12	141,503,708	132,040,336	-	-
Equity instruments measured at fair value					
through other comprehensive income		32,445,896	9,790,150	-	-
Long-term loans to related parties	23 d)	45,613,685	42,530,652	-	-
Investment properties (net)	13	63,666,306	-	287,612,316	293,197,324
Property, plant and equipment (net)	14	5,757,300,787	5,823,566,519	44,338,679	45,872,549
Advance payment for fixed assets		42,362,980	39,390,066	-	-
Right-of-use assets (net)		893,670,224	889,022,994	3,025,995	5,974,400
Intangible assets (net)	15	754,834,834	762,379,370	366,187	462,574
Goodwill	16	487,325,573	472,510,636	-	-
Deferred tax assets (net)		234,053,435	205,109,741	9,643,366	9,205,533
Other non-current assets		33,478,912	38,683,934	427,135	51,500
Total non-current assets		11,490,562,868	11,291,039,532	4,332,143,427	4,341,493,629
Total assets		19,237,040,675	18,543,246,101	9,371,985,510	9,180,677,775

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 30 September 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 September	31 March	30 September	31 March
		2023	2023	2023	2023
	Notes	Baht	Baht	Baht	Baht
Liabilities and Equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institutions	17	1,263,522,076	1,259,969,394	-	-
Trade and other accounts payable	18	1,574,677,321	1,415,485,151	13,740,524	13,269,880
Current portion of					
- long-term loans from financial institutions	19	278,375,820	241,572,442	150,000,000	100,000,000
- lease liabilities (net)		159,514,129	156,466,935	7,496,171	7,383,604
Accrued income tax		23,029,946	16,484,719	-	1,231,000
Value added tax		17,236,956	16,839,313	453,549	354,017
Derivative liabilities		11,192,439	3,503,415	-	2,226,300
Other current liabilities		22,685,308	19,460,424	655,639	1,058,729
Total current liabilities		3,350,233,995	3,129,781,793	172,345,883	125,523,530
Non-current liabilities					
Long-term loans from financial institutions	19	1,031,111,316	996,444,089	512,500,000	375,000,000
Lease liabilities (net)		780,536,629	775,356,808	45,551,474	49,327,977
Debenture (net)	20	1,198,037,370	1,197,658,677	1,198,037,370	1,197,658,677
Deferred tax liabilities (net)		226,265,779	228,592,916	-	-
Employee benefit obligations		318,978,996	307,771,514	38,453,739	36,544,643
Total non-current liabilities		3,554,930,090	3,505,824,004	1,794,542,583	1,658,531,297
Total liabilities		6,905,164,085	6,635,605,797	1,966,888,466	1,784,054,827

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Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 30 September 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Liabilities and Equity (Cont'd)				
Equity				
Share capital				
Authorised share capital				
2,800,000,000 ordinary shares of Baht 1 each	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000
Issued and fully paid-up share capital				
2,800,000,000 ordinary shares of Baht 1 each	2,800,000,000	2,800,000,000	2,800,000,000	2,800,000,000
Share premium on ordinary shares	3,274,182,000	3,274,182,000	3,274,182,000	3,274,182,000
Retained earnings				
Appropriated - legal reserve	280,000,000	280,000,000	280,000,000	280,000,000
Unappropriated	5,436,724,615	5,092,271,826	1,057,967,972	1,049,493,876
Remeasurement of post-employment benefit obligations	(28,425,304)	(28,425,304)	(7,052,928)	(7,052,928)
Surplus from business combination under common control	701,719,893	701,719,893	-	-
Changes in the proportion in non-controlling interest	(6,197,998)	(6,197,998)	-	-
Other components of equity	(163,197,949)	(237,899,255)	-	-
Equity attributable to owners of the parent	12,294,805,257	11,875,651,162	7,405,097,044	7,396,622,948
Non-controlling interests	37,071,333	31,989,142	-	-
Total equity	12,331,876,590	11,907,640,304	7,405,097,044	7,396,622,948
Total liabilities and equity	19,237,040,675	18,543,246,101	9,371,985,510	9,180,677,775

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statements of Comprehensive Income

For the three-month period ended 30 September 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht
Revenues				
Revenue from sales of goods	3,299,323,943	3,250,435,659	-	-
Revenue from services	16,518,534	10,461,155	31,508,563	28,332,564
Cost of goods sold	(2,219,928,997)	(2,229,509,914)	-	-
Cost of services	(6,760,955)	(4,957,853)	(22,804,200)	(20,354,365)
Gross profit	1,089,152,525	1,026,429,047	8,704,363	7,978,199
Net gain on foreign exchange rate	23,471,387	39,894,705	32,076	19,960
Dividend income from related parties	-	-	370,399,918	341,999,937
Other income	23,383,015	13,042,814	36,821,725	23,647,216
Profit before expenses	1,136,006,927	1,079,366,566	415,958,082	373,645,312
Selling expenses	(359,411,220)	(388,677,781)	-	-
Administrative expenses	(383,871,087)	(343,309,459)	(14,549,137)	(13,192,690)
Expected credit loss on a forward looking basis	(41,768,759)	(3,796,572)	-	-
Other gains (losses)	(2,963,198)	14,805,944	1,824,346	(22,080)
Finance costs	(54,215,524)	(33,896,126)	(16,646,226)	(5,078,859)
Share of profit from investments in associates and joint ventures	170,203,038	76,545,035	-	-
Profit before income tax	463,980,177	401,037,607	386,587,065	355,351,683
Income tax	(29,676,633)	(16,168,013)	(2,081,254)	(2,690,973)
Net profit for the period	434,303,544	384,869,594	384,505,811	352,660,710

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Comprehensive Income

For the three-month period ended 30 September 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht
Other comprehensive income (loss)				
Items that will be reclassified subsequently to profit or loss				
- Currency translation differences	32,439,050	53,991,227	-	-
- Share of profit (loss) in associates and joint ventures accounted for using the equity method	(30,102,815)	19,999,014	-	-
Other comprehensive income for the period - net of tax	2,336,235	73,990,241	-	-
Total comprehensive income for the period	436,639,779	458,859,835	384,505,811	352,660,710
Profit attributable to:				
Owners of the parent	431,476,926	383,642,165	384,505,811	352,660,710
Non-controlling interests	2,826,618	1,227,429	-	-
	434,303,544	384,869,594	384,505,811	352,660,710
Comprehensive income attributable to:				
Owners of the parent	433,590,307	457,409,222	384,505,811	352,660,710
Non-controlling interests	3,049,472	1,450,613	-	-
	436,639,779	458,859,835	384,505,811	352,660,710
Earnings per share to the owners of the parent				
Basic earnings per share (Baht)	0.154	0.137	0.137	0.126

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Eastern Polymer Group Public Company Limited

Statements of Comprehensive Income

For the six-month period ended 30 September 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		30 September	30 September	30 September	30 September
		2023	2022	2023	2022
	Note	Baht	Baht	Baht	Baht
Revenues					
Revenue from sales of goods		6,284,977,603	6,093,855,772	-	-
Revenue from services		28,911,560	18,761,370	63,010,296	57,213,389
Cost of goods sold		(4,263,171,994)	(4,139,002,312)	-	-
Cost of services		(12,314,008)	(8,421,729)	(46,377,198)	(40,269,215)
Gross profit		2,038,403,161	1,965,193,101	16,633,098	16,944,174
Net gain on foreign exchange rate		73,497,404	54,596,539	36,779	41,077
Dividend income from related parties		-	-	370,399,918	377,999,937
Other income		49,898,522	27,037,459	70,156,096	46,495,579
Profit before expenses		2,161,799,087	2,046,827,099	457,225,891	441,480,767
Selling expenses		(684,924,870)	(730,165,086)	-	-
Administrative expenses		(792,394,927)	(677,267,875)	(28,126,310)	(24,721,314)
Expected credit loss on a forward looking basis		(54,809,331)	(32,626,825)	-	-
Other gains (losses)		(10,892,547)	7,453,037	4,428,393	(22,080)
Finance costs		(106,831,591)	(51,468,576)	(30,980,162)	(10,116,846)
Share of profit from investments in associates and joint ventures		252,183,939	99,696,861	-	-
Profit before income tax		764,129,760	662,448,635	402,547,812	406,620,527
Income tax	22	(20,524,984)	(46,997,206)	(2,075,384)	(2,249,356)
Net profit for the period		743,604,776	615,451,429	400,472,428	404,371,171

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Comprehensive Income

For the six-month period ended 30 September 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht
Other comprehensive income (loss)				
Items that will be reclassified subsequently to profit or loss				
- Currency translation differences	102,591,638	83,764,403	-	-
- Share of profit (loss) in associates and joint ventures accounted for using the equity method	(28,178,637)	16,681,377	-	-
Other comprehensive income for the period - net of tax	74,413,001	100,445,780	-	-
Total comprehensive income for the period	818,017,777	715,897,209	400,472,428	404,371,171
Profit attributable to:				
Owners of the parent	736,451,121	614,537,822	400,472,428	404,371,171
Non-controlling interests	7,153,655	913,607	-	-
	743,604,776	615,451,429	400,472,428	404,371,171
Comprehensive income attributable to:				
Owners of the parent	811,152,427	714,574,661	400,472,428	404,371,171
Non-controlling interests	6,865,350	1,322,548	-	-
	818,017,777	715,897,209	400,472,428	404,371,171
Earnings per share to the owners of the parent				
Basic earnings per share (Baht)	0.263	0.219	0.143	0.144

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Changes in Equity

For the six-month period ended 30 September 2023

	Consolidated financial information (Unaudited) (Baht)												
	For the six-month period ended 30 September 2022												
	Attributable to owners of the parent												
								Other components of equity					
								Other comprehensive income (loss)					
			Retained earnings										
	Authorised, issued and fully paid-up share capital	Premium on share capital	Appropriated - legal reserve	Unappropriated	Gain (loss) on measurement of post-employment benefit obligations	Surplus from business combination under common control	Changes in the proportion in non-controlling interest	Translation differences	Share of other comprehensive income (loss) of associates and joint venture	Total other components of equity	Total owners of the parent	Non-controlling interests	Total equity
Opening balance as at 1 April 2022	2,800,000,000	3,274,182,000	280,000,000	4,856,357,497	(27,785,754)	701,719,893	(6,197,998)	(67,967,865)	(24,837,179)	(92,805,044)	11,785,470,594	26,919,165	11,812,389,759
Changes in equity for the period													
Increase in non-controlling interests from investment in subsidiary	-	-	-	-	-	-	-	-	-	-	-	149,403	149,403
Dividends paid	-	-	-	(531,997,674)	-	-	-	-	-	-	(531,997,674)	-	(531,997,674)
Net profit for the period	-	-	-	614,537,822	-	-	-	-	-	-	614,537,822	913,607	615,451,429
Total other comprehensive income for the period	-	-	-	-	-	-	-	83,355,462	16,681,377	100,036,839	100,036,839	408,941	100,445,780
Closing balance as at 30 September 2022	2,800,000,000	3,274,182,000	280,000,000	4,938,897,645	(27,785,754)	701,719,893	(6,197,998)	15,387,597	(8,155,802)	7,231,795	11,968,047,581	28,391,116	11,996,438,697

		Consolidated financial information (Unaudited) (Baht)												
		For the six-month period ended 30 September 2023												
		Attributable to owners of the parent												
									Other components of equity					
									Other comprehensive income (loss)					
				Retained earnings										
	Note	Authorised, issued and fully paid-up share capital	Premium on share capital	Appropriated - legal reserve	Unappropriated	Gain (loss) on measurement of post-employment benefit obligations	Surplus from business combination under common control	Changes in the proportion in non-controlling interest	Translation differences	Share of other comprehensive income (loss) of associates and joint venture	Total other components of equity	Total owners of the parent	Non-controlling interests	Total equity
Opening balance as at 1 April 2023		2,800,000,000	3,274,182,000	280,000,000	5,092,271,826	(28,425,304)	701,719,893	(6,197,998)	(166,027,854)	(71,871,401)	(237,899,255)	11,875,651,162	31,989,142	11,907,640,304
Changes in equity for the period														
Decrease in non-controlling interests from the return of a subsidiary's capital		-	-	-	-	-	-	-	-	-	-	-	(1,783,159)	(1,783,159)
Dividends paid	21	-	-	-	(391,998,332)	-	-	-	-	-	-	(391,998,332)	-	(391,998,332)
Net profit for the period		-	-	-	736,451,121	-	-	-	-	-	-	736,451,121	7,153,655	743,604,776
Total other comprehensive income (loss) for the period		-	-	-	-	-	-	-	102,879,943	(28,178,637)	74,701,306	74,701,306	(288,305)	74,413,001
Closing balance as at 30 September 2023		2,800,000,000	3,274,182,000	280,000,000	5,436,724,615	(28,425,304)	701,719,893	(6,197,998)	(63,147,911)	(100,050,038)	(163,197,949)	12,294,805,257	37,071,333	12,331,876,590

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Changes in Equity

For the six-month period ended 30 September 2023

	Separate financial information (Unaudited) (Baht)					
	For the six-month period ended 30 September 2022					
			Retained earnings			
	Authorised, issued and fully paid-up share capital	Premium on share capital	Appropriated - legal reserve	Unappropriated	Gain (loss) on measurement of post-employment benefit obligations	Total equity
Opening balance as at 1 April 2022	2,800,000,000	3,274,182,000	280,000,000	1,024,372,083	(4,117,041)	7,374,437,042
Changes in equity for the period						
Dividends paid	-	-	-	(531,997,674)	-	(531,997,674)
Total comprehensive income for the period	-	-	-	404,371,171	-	404,371,171
Closing balance as at 30 September 2022	2,800,000,000	3,274,182,000	280,000,000	896,745,580	(4,117,041)	7,246,810,539

		Separate financial information (Unaudited) (Baht)					
		For the six-month period ended 30 September 2023					
				Retained earnings			
	Note	Authorised, issued and fully paid-up share capital	Premium on share capital	Appropriated - legal reserve	Unappropriated	Gain (loss) on measurement of post-employment benefit obligations	Total equity
Opening balance as at 1 April 2023		2,800,000,000	3,274,182,000	280,000,000	1,049,493,876	(7,052,928)	7,396,622,948
Changes in equity for the period							
Dividend paid	21	-	-	-	(391,998,332)	-	(391,998,332)
Total comprehensive income for the period		-	-	-	400,472,428	-	400,472,428
Closing balance as at 30 September 2023		2,800,000,000	3,274,182,000	280,000,000	1,057,967,972	(7,052,928)	7,405,097,044

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the six-month period ended 30 September 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		30 September	30 September	30 September	30 September
		2023	2022	2023	2022
	Notes	Baht	Baht	Baht	Baht
Cash flows from operating activities					
Profit before income tax		764,129,760	662,448,635	402,547,812	406,620,527
Adjustments					
Expected credit loss on a forward looking basis		54,809,331	32,626,825	-	-
(Reversal of) allowance for obsolete and slow moving inventories		(534,931)	37,920	-	-
Reversal of allowance for inventories cost in					
excess of net realisable value		(4,972,051)	1,319,103	-	-
Net (gain) loss on exchange rates					
- realised	19	134,070	242,620	-	-
- unrealised	23 d)	(5,496,139)	(3,267,539)	-	-
Share of profit from investments in associates	10	(233,089,398)	(105,069,976)	-	-
Share of (profit) loss from investments in joint ventures	12	(19,094,541)	5,373,115	-	-
Fair value (gain) loss on derivatives		10,852,312	(7,475,117)	(4,428,393)	-
Depreciation					
- investment properties	13	1,793,525	-	8,300,644	8,106,670
- property, plant and equipment	14	340,234,101	342,428,037	1,722,864	1,692,485
- right-of-use assets		87,804,162	67,755,205	232,769	426,743
Amortisation	15	41,994,379	24,889,552	96,387	86,404
Loss on written-off of equipment		33,046	22,080	-	22,080
Net gain on disposals of					
- property, plant and equipment		(5,240,677)	(2,360,346)	-	-
Loss on cancellation of lease contracts		-	23,344	-	-
Employee benefit obligations		13,466,435	15,780,800	1,909,096	1,437,572
Dividend income					
- associates	23 b)	-	-	(50,400,000)	(36,000,000)
- subsidiaries		-	-	(319,999,918)	(341,999,937)
Interest income		(9,319,047)	(6,920,873)	(69,860,889)	(46,337,398)
Finance cost		106,831,591	51,468,576	30,980,162	10,116,846
		1,144,335,928	1,079,321,961	1,100,534	4,171,992

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Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the six-month period ended 30 September 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht	(Unaudited) 30 September 2023 Baht	(Unaudited) 30 September 2022 Baht
Changes in working capital				
Trade and other accounts receivable	(195,510,038)	34,096,191	1,912,629	1,942,849
Derivative asset	(685,776)	-	(685,776)	-
Inventories	185,521,585	(304,074,639)	-	-
Value added tax	(23,363,035)	(3,421,488)	99,532	(27,927)
Other current assets	4,253,669	(698,535)	-	-
Other non-current assets	887,429	(2,417,315)	-	-
Trade and other accounts payable	113,617,737	224,073,393	423,189	130,787
Other current liabilities	2,812,819	16,985,252	(403,090)	43,129
Employee benefit obligations paid	(3,416,336)	(4,277,851)	-	-
Cash generated from operating activities before interest income received, finance cost paid and income tax paid	1,228,453,982	1,039,586,969	2,447,018	6,260,830
Interest income received	5,391,792	1,492,002	67,242,572	44,985,185
Finance cost paid - interest expense	(106,395,118)	(38,629,257)	(30,601,469)	(8,736,871)
Income tax paid	(35,163,618)	(73,175,891)	(4,119,852)	(5,196,011)
Net cash generated from operating activities	1,092,287,038	929,273,823	34,968,269	37,313,133

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the six-month period ended 30 September 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		30 September	30 September	30 September	30 September
		2023	2022	2023	2022
	Notes	Baht	Baht	Baht	Baht
Cash flows from investing activities					
(Increase) decrease in short-term investment		(45,000,000)	150,000,000	-	150,000,000
Decrease in restricted deposits at financial institutions		4,301,860	17,500,000	-	-
Cash received from capital return from a subsidiary		1,442,479	-	-	-
Cash paid for additional investment in equity instruments measured at fair value through other comprehensive income		(22,655,746)	-	-	-
Cash paid for acquisition of a business		-	(1,202,907,611)	-	-
Cash paid for purchase of					
- property, plant and equipment		(268,658,991)	(402,883,901)	(141,565)	(34,619)
- intangible assets		(11,778,227)	(19,025,146)	-	(15,000)
Cash received from disposals of					
- property, plant and equipment		12,189,516	10,558,210	26	-
- intangible assets		24,618			
Short-term loans to related parties					
- proceeds	23 c)	(15,870,972)	(49,870,819)	(566,500,000)	(2,144,500,000)
- repayments	23 c)	-	-	236,000,000	1,467,500,000
Dividend receipts from investments in					
- associates		90,824,106	43,263,680	57,042,000	40,873,500
- subsidiaries		-	-	319,999,918	341,999,937
Net cash generated from (used in) investing activities		(255,181,357)	(1,453,365,587)	46,400,379	(144,176,182)
Cash flows from financing activities					
Increase (decrease) in bank overdrafts and short-term loans from financial institutions		(19,398,391)	1,343,221,520	-	-
Long-term loans from financial institutions					
- proceeds	19	250,000,000	-	250,000,000	-
- repayments	19	(188,586,646)	(35,136,911)	(62,500,000)	-
Cash received from debenture		-	1,200,000,000	-	1,200,000,000
Cash paid for debenture		-	(374,500)	-	(374,500)
Lease liabilities payment		(90,450,054)	(79,361,408)	(3,663,936)	(4,500,000)
Dividends paid		(391,998,332)	(531,997,674)	(391,998,332)	(531,997,674)
Net cash generated from (used in) financing activities		(440,433,423)	1,896,351,027	(208,162,268)	663,127,826
Net increase (decrease) in cash and cash equivalents		396,672,258	1,372,259,263	(126,793,620)	556,264,777
Exchange losses on cash and cash equivalents		(56,720,644)	(58,352,195)	-	-
Cash and cash equivalents at the beginning of the period		1,112,984,847	750,857,774	334,878,578	247,601,868
Cash and cash equivalents at the end of the period		1,452,936,461	2,064,764,842	208,084,958	803,866,645
Non-cash transactions:					
Dividend receivable		2,378,580	-	-	-
Fixed asset receivable		12,214,133	-	-	-
Fixed asset payable		44,862,966	23,638,765	87,901	44,940
Retention payable		1,800,713	2,121,104	-	-
Payable for debentures underwriting fee		-	2,345,166	-	2,345,166
Contingent liability for the business acquisition		-	406,138,500	-	-
Reclassification of property, plant and equipment to investment properties		64,686,448	-	-	-

The accompanying notes on pages 14 to 34 are an integral part of these consolidated and company financial information.

1 General information

Eastern Polymer Group Public Company Limited ("the Company") is a public company limited and listed in the Stock Exchange of Thailand (SET). The Company is incorporated and domiciled in Thailand. The address of its registered offices are as follows:

Head office	:	770 Moo 6, Theparak Road, Theparak, Muang Samutprakarn, Samutprakarn 10270
Factory 1	:	111/7 Moo 2, Makhamkoo, Nikom Pattana, Rayong 21180
Factory 2	:	48, Soi Bangna-Trad 25, Bangna, Bangna, Bangkok 10260

For reporting purposes the Company and its subsidiaries are referred to as 'the Group'. The Company's principal business operation is investing in other companies. The Company's subsidiaries' principal business operation is the manufacture and distribution of rubber insulation, automotive parts, plastic packaging, research and development business.

These interim consolidated and separate financial information have been approved by the Board of Directors 10 November 2023.

These interim consolidated and separate financial information have been reviewed, not audited.

2 Basis of preparation

The interim consolidated and separated financial information has been prepared in accordance with Thai Accounting Standard (TAS) no. 34, Interim Financial Reporting and other financial reporting requirements issued under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 March 2023.

An English version of the interim consolidated and separate financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

3 Accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 March 2023, except for the adoption of the new and amended financial reporting standards as follows:

New and amended financial reporting standards that are effective for accounting period beginning on or after 1 January 2023 and related to the Group

a) **Amendment to TAS 16 - Property, plant and equipment** clarified to prohibit entities from deducting from the cost of an item of PP&E any proceeds received from selling any items produced while the entity is preparing that asset for its intended use.

b) **Amendment to TAS 37 - Provisions, contingent liabilities and contingent assets** clarified that, in considering whether a contract is onerous, the direct costs of fulfilling a contract include both the incremental costs of fulfilling the contract and an allocation of other costs directly related to fulfilling the contract. Before recognising a separate provision for an onerous contract, the entity must recognise any impairment losses that have occurred on the assets used in fulfilling the contract.

c) **Amendment to TFRS 3 - Business combinations** clarified some minor amendments to update its references to the Conceptual Framework for Financial Reporting and added a consideration for the recognition of liabilities and contingent liabilities acquired from business combinations. The amendments also confirmed that contingent assets shouldn't be recognised at the acquisition date.

d) **Amendment to TFRS 9 - Financial Instruments** clarified which fees should be included in the 10% test for the derecognition of financial liabilities. It should only include fees between the borrower and lender.

New and amended Thai Financial Reporting Standards effective for accounting periods beginning on or after 1 January 2023 do not have material impact on the Group.

The Group is currently assessing the impact of the amended financial reporting standards effective for accounting periods beginning on or after 1 January 2024. Certain amended TFRSs have been issued that are not mandatory for the current reporting period and have not been early adopted by the Group and the Company.

4 Estimates

The preparation of interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 March 2023.

5 Fair value estimation

The Group presents financial assets and liabilities that are measured at fair value in each level including fair value of financial assets and financial liabilities, excluding financial assets and liabilities measured at amortised cost where their carrying value approximated fair value as follows.

Consolidated financial information	Separate financial information
Financial assets - Cash and cash equivalents - Short-term investments - Trade and other accounts receivable (net) - Short-term loans to related party - Restricted deposits at financial institutions - Long-term loans to related parties - Other non-current assets	**Financial assets** - Cash and cash equivalents - Trade and other accounts receivable (net) - Short-term loans to related parties - Restricted deposits at financial institutions - Long-term loans to related parties
Financial liabilities - Bank overdrafts and short-term loans from financial institutions - Trade and other accounts payable - Lease liabilities - Long-term loans from financial institutions - Debenture (net)	**Financial liabilities** - Trade and other accounts payable - Lease liabilities - Long-term loans from financial institutions - Debenture (net)

The analysis of financial instruments carried and disclosed at fair value, by valuation method. The different levels have been defined as follows :

- Level 1: The fair value of financial instruments is based on the current bid price or closing price by reference to the Stock Exchange of Thailand or the Thai Bond Dealing Centre.
- Level 2: The fair value of financial instruments is determined using significant observable inputs and, as little as possible, entity-specific estimates.
- Level 3: The fair value of financial instruments is not based on observable market data.

Information on the fair values of forward contract, interest rate swap contract and cross currency interest rate swap contract are in Note 24.

6 Segment information

The Group's strategic steering committee, consisting of the chief executive officer, the chief financial officer and the manager for corporate planning, examines the group's performance both from a product and geographic perspective and has identified reportable segments of the group's businesses and reportable of the Company's businesses. The steering committee primarily uses a measure of segments' revenue and gross margin to assets the performance of the operating segments.

Significant information relating to revenue and profit of the reportable segments are reported by categories and products which generate income. Segment information is compared between current and comparative period as follows :

	The consolidated statements of comprehensive income for the six-month periods ended 30 September (Unaudited)													
	Rubber insulation		Automotive plastics		Packaging plastics		Others		Total		Domestic		Overseas	
	2023 Baht	2022 Baht	2023 Baht	2022 Baht	2023 Baht	2022 Baht	2023 Baht	2022 Baht	2023 Baht	2022 Baht	2023 Baht	2022 Baht	2023 Baht	2022 Baht
Sale of goods and services														
Domestic	1,433,436,079	1,353,254,718	1,995,516,511	1,973,780,713	1,051,094,756	1,022,284,070	707,746,477	589,899,914	5,187,793,823	4,939,219,415	5,187,793,823	4,939,219,415	-	-
Overseas	529,847,957	636,834,491	1,063,071,010	885,437,510	83,692,005	91,311,302	92,177,466	153,977,728	1,768,788,438	1,767,561,031	-	-	1,768,788,438	1,767,561,031
Total sale of goods and services	1,963,284,036	1,990,089,209	3,058,587,521	2,859,218,223	1,134,786,761	1,113,595,372	799,923,943	743,877,642	6,956,582,261	6,706,780,446				
Intra-group income									(642,693,098)	(594,163,304)				
Total income									6,313,889,163	6,112,617,142				
Segment income	782,665,034	760,066,585	873,500,278	872,894,879	135,349,636	163,099,095	246,888,213	169,132,542	2,038,403,161	1,965,193,101				
Net loss on foreign exchange rate									73,497,404	54,596,539	72,415,651	54,305,197	1,081,752	291,342
Other income									49,898,522	27,037,459	17,185,163	14,252,351	32,713,359	12,785,108
Selling and administrative expenses									(1,477,319,797)	(1,407,432,961)	(1,216,188,112)	(1,135,682,120)	(261,131,685)	(271,750,841)
Expected credit loss on a forward looking basis									(54,809,331)	(32,626,825)	(55,299,912)	(15,067,787)	490,581	(17,559,038)
Other gains (losses)									(10,892,547)	7,453,037	(9,726,795)	5,612,004	(1,165,752)	1,841,033
Finance costs									(106,831,591)	(51,468,576)	(67,461,434)	(29,301,251)	(39,370,157)	(22,167,325)
Share of profit (loss) from investment in associates and joint venture									252,183,939	99,696,861	252,183,939	99,696,861	-	-
Income tax									(20,524,984)	(46,997,206)	(20,111,180)	(30,625,025)	(413,804)	(16,372,181)
Net profit for the period									743,604,776	615,451,429				
Timing of revenue recognition														
At a point in time	1,963,284,036	1,990,089,209	3,058,587,521	2,859,218,223	1,134,786,761	1,113,595,372	722,180,001	666,104,116	6,878,838,319	6,629,006,920	5,111,932,185	4,866,747,347	1,766,906,134	1,762,259,573
Over time	-	-	-	-	-	-	77,743,942	77,773,526	77,743,942	77,773,526	75,861,638	72,472,068	1,882,304	5,301,458
Total revenue	1,963,284,036	1,990,089,209	3,058,587,521	2,859,218,223	1,134,786,761	1,113,595,372	799,923,943	743,877,642	6,956,582,261	6,706,780,446	5,187,793,823	4,939,219,415	1,768,788,438	1,767,561,031

	Certain part of consolidated financial information as at									
	Rubber insulation		Automotive plastics		Packaging plastics		Others		Total	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Segment assets	4,216,498,150	3,871,206,579	7,765,828,753	7,534,108,610	3,506,137,005	3,393,289,550	753,672,740	890,628,694	16,242,136,648	15,689,233,433
Investments at equity - associates	512,025,214	444,333,636	-	-	-	-	2,260,364,904	2,195,589,518	2,772,390,118	2,639,923,154
- joint ventures	-	-	141,503,708	132,040,336	-	-	-	-	141,503,708	132,040,336
Unallocated assets									81,010,201	82,049,178
Consolidated total assets									19,237,040,675	18,543,246,101
Segment liabilities	796,334,436	827,126,909	3,521,418,109	3,404,601,932	614,293,759	612,818,434	1,973,117,781	1,791,058,522	6,905,164,085	6,635,605,797
Consolidated total liabilities									6,905,164,085	6,635,605,797

As at 30 September 2023, the total of non-current assets do not include financial instruments and deferred tax assets located in Thailand, the USA, China, Australia, Malaysia and the Netherlands are Baht 8,403.81 million, Baht 815.59 million, Baht 112.94 million, Baht 1,883.00 million and Baht 2.16 million and Baht 6.57 million, respectively (31 March 2023 : Thailand, the USA, China, Australia, Malaysia and the Netherlands are Baht 8,340.85 million, Baht 767.34 million, Baht 117.41 million, Baht 1,841.01 million, Baht 0.94 million and Baht 8.58 million, respectively).

7 Trade and other accounts receivable (net)

	Notes	Consolidated financial information (Unaudited) 30 September 2023 Baht	Consolidated financial information (Audited) 31 March 2023 Baht	Separate financial information (Unaudited) 30 September 2023 Baht	Separate financial information (Audited) 31 March 2023 Baht
Trade accounts receivable					
- other companies		1,714,863,777	1,659,930,754	4,799,191	4,799,191
- related companies	23 a)	742,174,736	608,864,699	1,529,030	1,149,180
Notes receivable					
- other companies		62,548,053	66,996,408	-	-
		2,519,586,566	2,335,791,861	6,328,221	5,948,371
Less Expected credit loss on a forward looking basis		(330,274,808)	(301,307,832)	(4,799,191)	(4,799,191)
		2,189,311,758	2,034,484,029	1,529,030	1,149,180
Dividend receivable					
- related companies	23 a)	2,378,580	11,127,720	-	6,642,000
Other accounts receivable					
- other companies	23 a)	37,780,041	30,529,101	2,643	-
- related companies		367,010	403,111	-	-
Current portion of fixed asset receivable					
- related companies	23 a)	51,270,101	46,501,750	-	-
Interest receivable					
- financial institutions		932,761	493,468	6,822	203,336
- related companies	23 a)	20,456,259	16,968,297	19,099,912	16,285,081
Advance payments					
- others companies		12,924,032	8,030,131	50,000	9,594
Prepaid expenses		44,969,670	38,281,453	2,623,802	4,934,505
Prepaid insurance		33,152,551	13,988,803	97,573	122,398
Accrued revenue		14,100	280,491	-	-
Less Expected credit loss on a forward looking basis					
- current portion of fixed asset receivable		(33,084,545)	(14,737,816)	-	-
- interest receivable - related companies		(8,115,537)	(2,583,003)	-	-
		2,352,356,781	2,183,767,535	23,409,782	29,346,094

As at 30 September 2023 and 31 March 2023, trade accounts receivable and notes receivable classified by aging are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Not overdue	1,299,435,526	1,306,215,881	109,140	121,980
Overdue				
1 - 90 days	582,842,382	545,206,546	1,419,890	1,027,200
91 - 180 days	172,037,700	41,124,292	-	-
181 - 360 days	55,870,443	194,920,507	-	-
Over 360 days	409,400,515	248,324,635	4,799,191	4,799,191
	2,519,586,566	2,335,791,861	6,328,221	5,948,371
Less Expected credit loss on a forward looking basis				
Not overdue	(2,520,397)	(2,514,808)	-	-
Overdue				
1 - 90 days	(3,609,110)	(3,125,136)	-	-
91 - 180 days	(2,671,138)	(7,261,401)	-	-
181 - 360 days	(6,032,614)	(51,374,061)	-	-
Over 360 days	(315,441,549)	(237,032,426)	(4,799,191)	(4,799,191)
	(330,274,808)	(301,307,832)	(4,799,191)	(4,799,191)
	2,189,311,758	2,034,484,029	1,529,030	1,149,180

8 Inventories (net)

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Raw materials	1,240,767,705	1,203,085,909	-	-
Work in process	252,309,067	269,929,890	-	-
Finished goods	2,102,443,866	2,196,225,754	-	-
Factory supplies	52,427,236	50,382,300	-	-
Packaging materials	32,987,588	29,247,949	-	-
Spare parts	11,875,675	2,304,732	-	-
	3,692,811,137	3,751,176,534	-	-
Less Allowance for obsolete and slow-moving inventories	(109,886,114)	(108,567,876)	-	-
Less Allowance for inventory cost in excess of net realisable value	(12,330,563)	(17,277,009)	-	-
	3,570,594,460	3,625,331,649	-	-
Goods in transit	139,024,030	160,795,215	-	-
Advance payment for goods	65,896,622	64,657,685	-	-
	3,775,515,112	3,850,784,549	-	-

9 Non-current assets classified as held-for-sale

At the Board of Committee's meeting no. 5/2566 of the Company on 27 April 2023, the Company has approved to sell the land (buildings excluded) to Aeroflex Co., Ltd. because Aeroflex Co., Ltd. has leased these group of land for building factory. Aeroflex Co., Ltd., such, aims to buy the land for facilitating its business operation.

	Consolidated financial statements		Separate financial statements	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Land	-	-	23,759,474	23,759,474
Total assets	-	-	23,759,474	23,759,474

Land classified as non-current assets held for sale during the reporting period was measured at the lower of its carrying amount and fair value less costs to sell at the time of the reclassification. The non-recurring fair value was determined using the market approach and is a level 2 in the fair value hierarchy.

10 Investments in associates

The movements in book value of investment in associates for the six-month period ended 30 September 2023 comprise the following:

	Consolidated financial information (Equity method) (Unaudited) Baht	Separate financial information (Cost method) (Unaudited) Baht
Opening net book value of the period	2,639,923,154	221,000,000
Shared profit (net)	233,089,398	-
Dividend income	(82,074,966)	-
Translation differences	(18,547,468)	-
Closing net book value of the period	2,772,390,118	221,000,000

During the period ended 30 September 2023, the Company received dividend income from Sumiriko Eastern Rubber (Thailand) Ltd. in the amount of Baht 50.40 million.

During the period ended 30 September 2023, Aeroflex Co., Ltd., a subsidiary, received dividend income from Aerocel Construction Materials (Jiangsu) Co., Ltd. in the amount of Renminbi 6.00 million (equivalent to Baht 29.30 million) and received dividend income from ALP Aeroflex India Private Ltd. in the amount of Rupee 5.80 million (equivalent to Baht 2.38 million)

11 Investments in subsidiaries

The net movements in book value of investment in subsidiaries for the six-month period ended 30 September 2023 comprise the following:

	Separate financial information (Unaudited) Baht
Opening net book value of the period	3,764,229,749
Increase in investment in subsidiaries	-
Closing net book value of the period	3,764,229,749

Liquidation of indirect subsidiary - Aeroklas Europe GmbH

At the Shareholders' meeting on 17 April 2020 of Aeroklas Europe GmbH, the Shareholders approved the company to cease its operation and to liquidate. The approved Statement of Financial Position as at 31 March 2020 presented the remaining net assets as at 31 March 2020 amounting to Euro 55,642.94 (equivalent to Baht 1,981,517 that will be distributed to the shareholders in proportion of their shares.

The liquidation of Aeroklas Europe GmbH was registered, on 13 January 2021. Aeroklas Europe GmbH has completed the return of capital, in proportion of the shares held, to Aeroklas Co., Ltd. on 25 May 2023.

An investment in Shanghai Flexible Electronics Co.,Ltd., by a direct subsidiary - Aeroklas Co., Ltd.

At the Board of Committees' meeting No. 11/2566 of Eastern Polymer Group Public Company Limited, on 3 July 2023, the Board of Committees approved Aeroflex Polymer Technologies (Shanghai) Co., Ltd. to purchase shares of Shanghai Flexible Electronics Co., Ltd., (formerly named Shanghai Aeroklas Auto Parts Co., Ltd.) from the former shareholder by 9.75% of registered share capital totaling Renminbi 4.75 million (equivalent to Baht 23.48 million). After the purchasing shares, the Group will indirectly hold 14.75% of Shanghai Flexible Electronics Co., Ltd.,'s registered share capital.

12 Investments in joint venture

The movements in book value of investment in joint venture for the six-month period ended 30 September 2023 comprise the following:

	Consolidated financial information (Unaudited) Baht
Opening net book value of the period	132,040,336
Shared profit (net)	19,094,541
Translation differences	(9,631,169)
Closing net book value of the period	141,503,708

13 Investment properties (net)

	Consolidated financial information (Unaudited) Baht	Separate financial information (Unaudited) Baht
For the six-month period ended 30 September 2023		
Opening net book value of the period	-	293,197,324
Reclassification from property, plant and equipment (net) (note 14)	64,686,448	-
Reclassification from right-of-use asset (net)	-	2,715,636
Depreciation	(1,793,525)	(8,300,644)
Translation differences	793,383	-
Closing net book value of the period	63,666,306	287,612,316

The Company mortgaged investment properties as securities for facilities of bank overdraft, short-term loans and long-term loans from financial institutions (Note 17 and 19).

14 Property, plant and equipment (net)

	Consolidated financial information (Unaudited) Baht	Separate financial information (Unaudited) Baht
For the six-month period ended 30 September 2023		
Opening net book value of the period	5,823,566,519	45,872,549
Additions	287,702,051	189,020
Reclassification to investment properties (net) (note 13)	(64,686,448)	-
Disposals (net)	(6,948,838)	(26)
Write-offs (net)	(33,046)	-
Depreciation	(340,234,101)	(1,722,864)
Translation differences	57,934,650	-
Closing net book value of the period	5,757,300,787	44,338,679

As at 30 September 2023, the Group and the Company have pledged property, plant and equipment at the cost of Baht 802.87 million (31 March 2023 : Baht 936.00 million) as collateral against credit facilities of overdrafts, short-term loans and long-term loans granted from financial institutions (Note 17 and 19).

15 Intangible asset (net)

	Consolidated financial information (Unaudited) Baht	Separate financial information (Unaudited) Baht
For the six-month period ended 30 September 2023		
Opening net book value of the period	762,379,370	462,574
Additions	11,090,468	-
Disposal (net)	(24,618)	-
Amortisation charge	(41,994,379)	(96,387)
Translation differences	23,383,993	-
Closing net book value of the period	754,834,834	366,187

16 Goodwill

	Consolidated financial information (Unaudited) Baht
For the six-month period ended 30 September 2023	
Opening net book value of the period	472,510,636
Translation differences	14,814,937
Closing net book value of the period	487,325,573

17 Bank overdrafts and short-term loans from financial institutions

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Bank promissory notes	1,234,076,632	1,193,104,430	-	-
Trust receipts	29,445,444	66,864,964	-	-
	1,263,522,076	1,259,969,394	-	-

Certain part of bank overdrafts and short-term loans from financial institutions are secured by the mortgage of the Group's and the Company's land and buildings and machinery (Note 13 and 14), are guaranteed by related parties and have savings and fixed deposits used as collateral.

As at 30 September 2023, bank promissory notes are aged between 3 to 6 months and will be matured in December 2023 (31 March 2023 : 1 to 3 months and will be mature in June 2023).

As at 30 September 2023, trust receipts are aged 3 months and will be matured in December 2023 (31 March 2023 : 1 to 6 months and will be matured in September 2023).

18 Trade and other accounts payable

	Notes	Consolidated financial information (Unaudited) 30 September 2023 Baht	Consolidated financial information (Audited) 31 March 2023 Baht	Separate financial information (Unaudited) 30 September 2023 Baht	Separate financial information (Audited) 31 March 2023 Baht
Trade accounts payable					
- other companies		751,983,927	678,035,967	90,897	-
- related companies	23 a)	35,877,042	25,916,885	-	20,330
Other accounts payable					
- other companies		104,334,638	94,106,129	525,222	433,749
- related companies	23 a)	9,090,547	12,175,460	712,000	3,334,750
Fixed assets payable					
- other companies		44,529,039	25,090,559	87,901	40,446
- related companies	23 a)	333,927	-	-	-
Interest payable					
- other companies		420,196	369,624	-	-
- related companies	23 a)	7,428	-	-	-
Accrued staff salary, wages and bonus		197,460,015	147,408,045	10,230,327	5,216,653
Accrued expenses		166,377,619	156,520,739	2,094,177	4,223,952
Advance received for goods					
- other companies		71,770,178	90,536,760	-	-
Retention payable		1,800,713	1,497,074	-	-
Accrued sales promotion and rebates		173,755,317	169,631,559	-	-
Deferred revenue		16,452,305	13,747,129	-	-
Provision for sales return		484,430	449,221	-	-
		1,574,677,321	1,415,485,151	13,740,524	13,269,880

19 Long-term loans from financial institutions

The movements of long-term loans from financial institutions for the six-month period ended 30 September 2023 and for the year ended 31 March 2023 are as follows:

	Consolidated financial information (Unaudited) 30 September 2023 Baht	Consolidated financial information (Audited) 31 March 2023 Baht	Separate financial information (Unaudited) 30 September 2023 Baht	Separate financial information (Audited) 31 March 2023 Baht
Opening balance of the period/year	1,238,016,531	279,615,480	475,000,000	-
Addition during the period/year	250,000,000	1,070,000,000	250,000,000	500,000,000
Repayment during the period/year	(188,586,646)	(117,831,651)	(62,500,000)	(25,000,000)
Realised loss on exchange rate	134,070	235,248	-	-
Unrealised loss on exchange rate	-	571,010	-	-
Translation differences	9,923,181	5,426,444	-	-
Closing balance of the period/year	1,309,487,136	1,238,016,531	662,500,000	475,000,000

Outstanding balances of long-term loans from financial institutions as at 30 September 2023 and 31 March 2023 are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Due within 1 year	278,375,820	241,572,442	150,000,000	100,000,000
Due within 1 to 5 years	1,031,111,316	996,444,089	512,500,000	375,000,000
	1,309,487,136	1,238,016,531	662,500,000	475,000,000

Long-term loans from financial institutions as at 30 September 2023 and 31 March 2023 of the Group are secured long-term loans from financial institutions of 3 subsidiaries. The security under the referred loan agreements are as follows:

A) Secured by mortgaged land and buildings of the Group.
B) Secured by mortgaged machinery of the Group.
C) Secured by savings and fixed deposits of the Group.

Long-term loans from a financial institution as at 30 September 2023 and 31 March 2023 of the Company are unsecured.

The Group and the Company are under the debt covenant criteria as stipulated in the loan agreements which require the Group to maintain the financial ratio, proportion of management shareholders and other requirements in accordance with each loan agreement.

20 Debenture (net)

	Consolidated and separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Opening balance of the period/year (net)	1,197,658,677	799,421,444
Cash received from debentures issuance	-	1,200,000,000
Cash paid to debenture holders	-	(800,000,000)
Debentures underwriting fee	-	(2,719,666)
Amortisation of debenture underwriting fee	378,693	956,899
Closing balance of the period/year (net)	1,198,037,370	1,197,658,677

21 Dividend payment

Dividend payment of parent company - Eastern Polymer Group Public Company Limited

At the Board of Directors' Meeting of the Company no. 4/2566 held on 26 May 2023, the Board approved the payment of dividend from net profit for the year ended 31 March 2023 for 2,800 million shares at Baht 0.14 per share, totalling Baht 392 million. The dividend was approved at the Annual General Meeting of Shareholders for the year 2023 on 20 July 2023. The dividend was paid to shareholders on 18 August 2023.

Dividend payment of a subsidiary - Aeroflex Co., Ltd.

At the Ordinary of Shareholders' Meeting no. 1/2566 of Aeroflex Co., Ltd., a subsidiary, on 19 July 2023, the shareholders approved the dividend payment from operation for the year ended 31 March 2023 at Baht 40 per share, totalling Baht 240 million. The dividend was paid to shareholders in August 2023.

Dividend payment of a subsidiary - Eastern Polypack Co., Ltd.

At the Ordinary of Shareholders' Meeting no. 1/2566 of Eastern Polypack Co., Ltd., a subsidiary, on 19 July 2023, the shareholders approved the dividend payment from operation for the year ended 31 March 2023 at Baht 0.80 per share, totalling Baht 80 million. The dividend was paid to shareholders in August 2023.

Dividend payment of a subsidiary - Aeroflex USA, Inc.

At the Board of Directors' meeting of Aeroflex USA, Inc., a subsidiary of Aeroflex Co., Ltd., on 26 May 2023, the Board of Directors approved the dividend payment from operation for the year ended 31 March 2023 at US Dollar 20.75 per share, totalling US Dollar 600,000 (equivalent to Baht 21,257,820). Dividend was paid to the shareholder in the amount of US Dollar 300,000 in August 2023. The remaining will be paid in October 2023.

22 Income tax

	For the six-month periods ended 30 September			
	Consolidated financial information		Separate financial information	
	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht
Current income tax on taxable profit of the period	(60,290,407)	(75,568,019)	(2,513,217)	(3,027,349)
Adjustments over (under) record income tax of prior year	103,127	(2,264,913)	-	-
	(60,187,280)	(77,832,932)	(2,513,217)	(3,027,349)
Origination and reversal of temporary differences	39,662,296	30,835,726	437,833	777,993
	(20,524,984)	(46,997,206)	(2,075,384)	(2,249,356)

23 Related-party transactions

As at 30 September 2023 and 31 March 2023, Vitoorapakorn Holding Co., Ltd., Vitoorapakorn family and Teeracharuwat family together held 75% of shares of the Company. The remaining 25% of the shares are widely held.

Related-party transactions are as follows:

a) Outstanding balances as at 30 September 2023 and 31 March 2023 arising from sales/purchase of goods and services and others are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Trade accounts receivable				
Shareholders	224,700	224,700	-	-
Associates	14,905,056	6,453,689	-	-
Subsidiaries	-	-	1,529,030	1,149,180
Related companies	12,323,385	18,238,863	-	-
Joint venture	714,721,595	583,947,447	-	-
Less Expected credit loss on a forward looking basis - joint venture	(258,630,238)	(233,707,623)	-	-
	483,544,498	375,157,076	1,529,030	1,149,180
Dividend receivable				
Associates	2,378,580	11,127,720	-	6,642,000
Other accounts receivable				
Associates	367,010	403,111	-	-
Fixed assets receivable				
Joint venture	51,270,101	46,501,750	-	-
Less Expected credit loss on a forward looking basis - joint venture	(33,084,545)	(14,737,816)	-	-
	18,185,556	31,763,934	-	-

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Interest receivable				
Subsidiaries	-	-	19,099,912	16,285,081
Joint venture	20,456,259	16,968,297	-	-
Less Expected credit loss on a forward looking basis - joint venture	(8,115,537)	(2,583,003)	-	-
	12,340,722	14,385,294	19,099,912	16,285,081
Other non-current asset				
- Deposit				
Related company	6,735,480	6,735,480	-	-
- Trade accounts receivable				
Joint venture	5,338,509	6,438,345	-	-
- Fixed asset receivable				
Joint venture	18,280,806	23,049,157	-	-
	23,619,315	29,487,502	-	-
Trade accounts payable				
Associates	10,199,209	12,555,852	-	-
Joint venture	3,691,218	3,550,326	-	-
Related companies	21,986,615	9,810,707		20,330
	35,877,042	25,916,885	-	20,330
Other accounts payable				
Associates	14,124	-	-	-
Joint venture	313,540	147,323	-	-
Related companies	8,050,883	8,693,387	-	-
Board of directors	712,000	3,334,750	712,000	3,334,750
	9,090,547	12,175,460	712,000	3,334,750
Fixed assets payable				
Related company	333,927	-	-	-

b) Significant revenue and expense transactions with related parties for the six-month period ended 30 September 2023 and 2022 are as follows:

	For the six-month period ended 30 September 2023 (Unaudited)							
	Consolidated financial information				Separate financial information			
	Associates Baht	Joint venture Baht	Related parties Baht	Total Baht	Subsidiaries Baht	Associates Baht	Related Parties Baht	Total Baht
Revenue from sales/service								
- Inventories	23,254,374	155,559,966	19,978,241	198,792,581	-	-	-	-
- Service	-	6,529,591	4,982,577	11,512,168	60,220,296	-	2,790,000	63,010,296
Other income	2,349,788	-	466,729	2,816,517	-	-	-	-
Dividend income	82,074,966	-	-	82,074,966	319,999,918	50,400,000	-	370,399,918
Interest income	-	2,675,239	-	2,675,239	68,852,567	-	-	68,852,567
Purchase of inventories	906,207	690,784	46,692,136	48,289,127	-	-	-	-
Purchase of property, plant and equipment	-	-	3,820,382	3,820,382	-	-	-	-
Expenses	-	-	21,660,833	21,660,833	9,435	-	27,820	37,255
Instalment under lease liabilities	-	-	34,338,605	34,338,605	-	-	4,500,000	4,500,000

	For the six-month period ended 30 September 2022 (Unaudited)							
	Consolidated financial information				Separate financial information			
	Associates Baht	Joint venture Baht	Related parties Baht	Total Baht	Subsidiaries Baht	Associates Baht	Related Parties Baht	Total Baht
Revenue from sales/service								
- Inventories	59,668,237	90,615,696	10,341,846	160,625,779	-	-	-	-
- Service	-	4,246,713	4,109,494	8,356,207	55,413,389	-	1,800,000	57,213,389
Other income	659,326	-	210,000	869,326	-	-	-	-
Dividend income	-	-	-	-	341,999,937	36,000,000	-	377,999,937
Interest income	-	5,230,181	-	5,230,181	45,697,904	-	-	45,697,904
Purchase of inventories	7,655,772	6,773,153	51,596,150	66,025,075	-	-	-	-
Purchase of property, plant and equipment	-	-	304,000	304,000	-	-	-	-
Expenses	-	105,016	21,679,839	21,784,855	-	-	-	-
Instalment under lease liabilities	-	-	30,808,373	30,808,373	-	-	4,500,000	4,500,000

Managements and directors' remuneration

	For the six-month periods ended 30 September			
	Consolidated financial information		Separate financial information	
	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht
Managements' and directors' remuneration				
- Short-term	113,899,179	122,023,165	12,678,338	12,496,448
- Post employment benefit	5,079,931	3,574,503	635,270	628,306
	118,979,110	125,597,668	13,313,608	13,124,754

c) Short-term loans to related companies

Outstanding balance of short-term loans to related companies as at 30 September 2023 and 31 March 2023 are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Short-term loans to				
Subsidiaries	-	-	3,881,700,000	3,551,200,000
Joint venture	62,911,028	44,626,950	-	-
	62,911,028	44,626,950	3,881,700,000	3,551,200,000

Subsidiaries

As at 30 September 2023, the Company's short-term loans to subsidiaries are unsecured loan and bear interest at the rate of 3.00% per annum (31 March 2023 : 2.75% per annum). The loans are due for repayment at call.

Joint venture

As at 30 September 2023, a subsidiary's short-term loans to joint venture amounting to US Dollar 808,108 (equivalent to Baht 29,410,607) and Rand 17,480,000 (equivalent to Baht 33,500,421) are unsecured loans and bear interest at the rate of 4.00% and 8.25% per annum, respectively. The loans are due for repayment at call (31 March 2023 : US Dollar 808,108 (equivalent to Baht 27,422,741) and Rand 9,034,400 (equivalent to Baht 17,204,209) and bear interest at the rate of 5.00% and 8.25% per annum).

The movements of short-term loans to related companies for the six-month period ended 30 September 2023 as follows:

	Consolidated financial information	Separate financial information
	(Unaudited) Baht	(Unaudited) Baht
Short-term loans to		
Beginning balance of the period	44,626,950	3,551,200,000
Additional during the period	15,870,972	566,500,000
Repayment during the period	-	(236,000,000)
Unrealised gain on exchange rate	2,413,106	-
Ending balance of the period	62,911,028	3,881,700,000

d) Long-term loans to related parties

Outstanding balance of long-term loans to related companies as at 30 September 2023 and 31 March 2023 are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Long-term loans to				
Subsidiaries	-	-	900,000,000	900,000,000
Joint venture	45,613,685	42,530,652	-	-
	45,613,685	42,530,652	900,000,000	900,000,000

Long-term loans to related parties as of 30 September 2023 and 31 March 2023 are due for repayments as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Due within 1 year	-	-	900,000,000	900,000,000
Due within 1 to 5 years	45,613,685	42,530,652	-	-
	45,613,685	42,530,652	900,000,000	900,000,000

The movements of long-term loans to related parties for the six-month period ended 30 September 2023 as follows:

	Consolidated financial information	Separate financial information
	(Unaudited) Baht	(Unaudited) Baht
Long-term loans to		
Opening balance of the period	42,530,652	900,000,000
Unrealised gain on exchange rate	3,083,033	-
Closing balance of the period	45,613,685	900,000,000

Subsidiaries

As at 30 September 2023, the Company's 3 years long-term loans to subsidiaries are unsecured loans and bear interest at 3.20% per annum (31 March 2023 : 2.95% per annum). The repayment of full amount of principal will be paid on 1 March 2024.

Joint venture

As at 30 September 2023 and 31 March 2023, the subsidiary has 5 year long-term loan to joint venture amounting to US Dollar 1,253,316. The loan is unsecured loan and bear interest at the rate of 4.75% per annum. The repayment of full amount of principal will be paid on 30 April 2025.

The fair values of long term loan to related parties are based on discounted cash flows using a discount rate based upon the borrowing rate which the management expects would be available to the Group and the Company at the statement of financial position date. The fair values are within level 2 of the fair value hierarchy. There was no change in valuation technique during the period. However, such fair value is close to their carrying amount as the impact of discounting is not significant.

24 Derivative contracts

24.1 Forward contracts

As at 30 September 2023, the Group has an outstanding balance of foreign currency forward contracts with having the settlement dates on open forward contracts are not later than 7 months (31 March 2023 ; not later than 7 months). The amounts under contractual exchange rates of the outstanding contracts were:

Consolidated financial information (Unaudited)			
30 September 2023			
The amounts to be paid	**Contract rate**	**Currency**	**Currency amount**
Selling forward contract			
US Dollar in exchange of Baht	33.40 - 35.79	Baht	127,859,402
Australian Dollar in exchange of Baht	22.88 - 23.53	Baht	23,194,000
Japanese Yen in exchange of Baht	0.25 - 0.26	Baht	22,740,000
Renminbi in exchange of Australian Dollar	0.21	Australian Dollar	528,753

Consolidated financial information (Audited)			
31 March 2023			
The amounts to be paid	**Contract rate**	**Currency**	**Currency amount**
Buying forward contract			
Australian Dollar in exchange of US Dollar	1.41 - 1.49	Australian Dollar	2,659,005
Baht in exchange of US Dollar	34.90 - 36.25	Baht	30,523,268
Selling forward contract			
US Dollar in exchange of Baht	34.37 - 34.97	Baht	26,010,500
Japanese Yen in exchange of Baht	0.26	Baht	28,688,500

The net fair values of the financial instruments as at 30 September 2023 and 31 March 2023 were as follow:

	Consolidated financial information			
	(Unaudited) 30 September 2023		(Audited) 31 March 2023	
	Currency	**Equivalents to Baht**	**Currency**	**Equivalents to Baht**
Favourable forward foreign exchange (Australian Dollar)	16,156	371,896	66,486	1,603,489
Unfavourable forward foreign exchange (Baht)	-	(6,326,463)	-	(350,353)

The fair values of forward foreign exchange contracts have been calculated using rates quoted by the Company's banker to terminate the contracts at the statement of financial position date. The fair values are within level 2 of the fair value hierarchy.

24.2 Interest rate swap contracts

As at 30 September 2023 and 31 March 2023, the Group has an outstanding balance of interest rate swap contracts with having the settlement dates on open swap contracts. The amounts under contractual interest rate of the outstanding contracts were:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Interest rate swap contracts				
Outstanding contractual amounts	382,500,000	427,500,000	382,500,000	427,500,000
Maturity date	December 2027	December 2027	December 2027	December 2027

The net fair values of the financial instruments as at 30 September 2023 and 31 March 2023 were as follow:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Favourable (unfavourable) interest rate swap contracts	2,887,869	(2,226,300)	2,887,869	(2,226,300)

The fair values of interest rate swap contracts have been calculated using rates quoted by the Company's banker to terminate the contracts at the statement of financial position date. The fair values are within level 2 of the fair value hierarchy.

24.3 Cross currency swap contracts

As at 30 September 2023 and 31 March 2023, the Group has an outstanding balance of cross currency swap contracts with having the settlement dates on open contracts. The amounts under contractual cross currency swap of the outstanding contracts were:

	Consolidated financial statements		Separate financial statements	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Cross currency swap contracts				
Outstanding contractual receivable amounts (Baht)	510,000,000	570,000,000	-	-
Outstanding contractual payable amounts (Australian dollar)	21,832,192	24,400,685	-	-
Maturity	December 2027	December 2027	-	-

The net fair values of the financial instruments as at 30 September 2023 and 31 March 2023 are as follow:

	Consolidated financial statements		Separate financial statements	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Favourable (unfavourable) cross currency swap contracts	(4,316,040)	3,830,038	-	-

The fair values of cross currency swap contracts have been calculated using rates quoted by the Company's banker to terminate the contracts at the statement of financial position date. The fair values are within level 2 of the fair value hierarchy.

25 Commitments

25.1 Commitments from non-cancellable significant agreements

As at 30 September 2023 and 31 March 2023, the Group and the Company has rental commitments, which are short-term leases and low value assets, and the non-cancellable lease contracts or service as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Due payment				
Within 1 year	23,735,419	27,097,554	1,605,000	1,727,000
Later than 1 year but not later than 5 years	11,713,448	14,924,120	67,500	202,500
	35,448,867	42,021,674	1,672,500	1,929,500

25.2 Capital commitments

As at 30 September 2023 and 31 March 2023, the Group and the Company had capital commitments, relating to the construction of factory buildings and acquisition of equipment as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Buildings and utilities system	5,338,500	11,546,602	-	-
Machinery and equipment	50,413,839	26,316,322	-	-
Total	55,752,339	37,862,924	-	-

25.3 Bank guarantees

As at 30 September 2023 and 31 March 2023, the Group had outstanding bank guarantees for the normal course of business, issued by banks as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Guarantee for electricity	54,701,400	54,701,400	348,000	348,000
Guarantee for sale and purchase transactions	12,907,447	17,092,094	-	-
	67,608,847	71,793,494	348,000	348,000

	Consolidated financial information			
	(Unaudited) 30 September 2023		(Audited) 31 March 2023	
	Australian Dollar	Equivalents to Baht	Australian Dollar	Equivalents to Baht
Guarantee for property lease issued by subsidiaries				
- Aeroklas Asia Pacific Group Pty. Ltd.	1,099,933	26,416,211	850,000	19,821,915
- Aeroklas Australia Pty. Ltd.	100,000	2,401,620	100,000	2,331,990
	1,199,933	28,817,831	950,000	22,153,905

25.4 Standby letter of credit

As at 30 September 2023 and 31 March 2023, the Group had standby letter of credit issued by local commercial bank for guarantee as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 30 September 2023 Baht	(Audited) 31 March 2023 Baht
Guarantee for an indirect subsidiary's loans				
- Aeroklas Asia Pacific Group Pty. Ltd.	872,038,460	883,432,550	-	-

25.5 Other commitments

As at 30 September 2023 and 31 March 2023, the Company had commitments but not yet recognised in the financial statements as follows:

	Consolidated financial information			
	(Unaudited) 30 September 2023		(Audited) 31 March 2023	
	Currency	Equivalents to Baht	Currency	Equivalents to Baht
Letter of credit for goods commitments				
- US Dollar	618,006	22,694,529	2,500,838	85,686,472

25.6 Guarantees of related companies

As at 30 September 2023 and 31 March 2023, the Group had guarantees on behalf of related companies for loans and bank credit facilities as follows:

			(Unaudited) 30 September 2023		(Audited) 31 March 2023	
Guarantee	Guarantee on behalf of	List of guarantee	Currency	Amount (Million)	Currency	Amount (Million)
The Company	Subsidiaries	Loans and bank credit facilities	Baht	3,898.23	Baht	3,728.23
The Company	Subsidiaries	Loans and bank credit facilities	US Dollar	27.66	US Dollar	27.66
The Company	Subsidiaries	Loans and bank credit facilities	Australian Dollar	19.00	Australian Dollar	19.00
Subsidiaries	Subsidiaries	Loans and bank credit facilities	Baht	50.00	Baht	50.00
Subsidiaries	Subsidiaries	Loans and bank credit facilities	US Dollar	-	US Dollar	3.00
Subsidiaries	Joint venture	Loans and bank credit facilities	Baht	272.40	Baht	285.26

26 Events after reporting period

Purchase of assets as business acquisition of an indirect subsidairy - Aeroklas Asia Pacific Group Pty. Ltd.

At the Board of Directors meeting No. 6/2566 on 28 September 2023 of Eastern Polymer Group Public Company Limited, the Board of Directors approved Aeroklas Asia Pacific Group Pty. Ltd., an indirect subsidiary, to acquire 5 retail stores of Spinks Group which are incorporated in Australia. On 1 November 2023, Aeroklas Asia Pacific Group Pty. Ltd. has paid Australian Dollar 5.01 million (equivalent to Baht 117.12 million) in total to the seller.

Dividend payment of parent company - Eastern Polymer Group Public Company Limited

At the Board of Directors' meeting No. 7/2566 of Eastern Polymer Group Public Company Limited on 10 November 2023, the Board of Directors approved to pay interim dividend in respect of the net profit for the six-month period ended 30 September 2023 at Baht 0.12 per share, totaling Baht 336.00 million, to the ordinary shareholders.