EASTERN POLYMER GROUP PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED AND SEPARATE FINANCIAL INFORMATION (UNAUDITED)

31 DECEMBER 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 31 December 2023, and the related consolidated and separate statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated and separate statements of changes in equity, and cash flows for nine-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
12 February 2024

Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 31 December 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		31 December	31 March	31 December	31 March
		2023	2023	2023	2023
	Notes	Baht	Baht	Baht	Baht
Assets					
Current assets					
Cash and cash equivalents		1,360,611,138	1,112,984,847	277,744,813	334,878,578
Short-term investments		45,064,350	-	-	-
Trade and other accounts receivable (net)	7	2,285,141,985	2,183,767,535	25,095,167	29,346,094
Short-term loans to related companies	23 c)	59,905,050	44,626,950	3,639,600,000	3,551,200,000
Current portion of					
- long-term loans to related parties	23 d)	-	-	900,000,000	900,000,000
Derivative assets		3,027,909	6,247,791	-	-
Inventories (net)	8	3,755,854,629	3,850,784,549	-	-
Value added tax		52,419,152	25,424,638	-	-
Other current assets		2,911,778	28,370,259	-	-
Non-current assets classified as held-for-sale	9	-	-	-	23,759,474
Total current assets		7,564,935,991	7,252,206,569	4,842,439,980	4,839,184,146
Non-current assets					
Restricted deposits at financial institutions		231,911,717	236,091,980	1,500,000	1,500,000
Investments in associates	10	2,826,081,814	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	131,434,626	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)	42,686,690	42,530,652	-	-
Investment properties (net)	13	58,316,835	-	283,449,278	293,197,324
Property, plant and equipment (net)	14	5,672,243,517	5,823,566,519	44,110,673	45,872,549
Advance payment for fixed assets		34,675,756	39,390,066	-	-
Right-of-use assets (net)		1,090,794,338	889,022,994	2,909,610	5,974,400
Intangible assets (net)	15	736,229,675	762,379,370	353,538	462,574
Goodwill	16	575,926,965	472,510,636	-	-
Deferred tax assets (net)		247,739,783	205,109,741	11,233,369	9,205,533
Other non-current assets		36,832,873	38,683,934	4,780,475	51,500
Total non-current assets		11,717,320,485	11,291,039,532	4,333,566,692	4,341,493,629
Total assets		19,282,256,476	18,543,246,101	9,176,006,672	9,180,677,775

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 31 December 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		31 December	31 March	31 December	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	1,171,063,377	1,259,969,394	-	-
Trade and other accounts payable	18	1,630,992,771	1,415,485,151	28,062,797	13,269,880
Current portion of					
- long-term loans from financial institutions	19	299,193,009	241,572,442	170,000,000	100,000,000
- lease liabilities (net)		212,014,679	156,466,935	7,553,409	7,383,604
Accrued income tax		9,487,270	16,484,719	-	1,231,000
Value added tax		15,698,956	16,839,313	458,896	354,017
Derivative liabilities		7,482,993	3,503,415	105,029	2,226,300
Other current liabilities		34,529,525	19,460,424	10,945,986	1,058,729
Total current liabilities		3,380,462,580	3,129,781,793	217,126,117	125,523,530
Non-current liabilities					
Long-term loans from financial institutions	19	1,002,952,818	996,444,089	553,333,333	375,000,000
Lease liabilities (net)		934,200,488	775,356,808	43,643,569	49,327,977
Debenture (net)	20	1,198,222,476	1,197,658,677	1,198,222,476	1,197,658,677
Deferred tax liabilities (net)		224,803,695	228,592,916	-	-
Employee benefit obligations		335,821,192	307,771,514	39,408,287	36,544,643
Total non-current liabilities		3,696,000,669	3,505,824,004	1,834,607,665	1,658,531,297
Total liabilities		7,076,463,249	6,635,605,797	2,051,733,782	1,784,054,827

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Eastern Polymer Group Public Company Limited

Statement of Financial Position

As at 31 December 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 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	5,397,763,887	5,092,271,826	777,143,818	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	(256,857,089)	(237,899,255)	-	-
Equity attributable to owners of the parent	12,162,185,389	11,875,651,162	7,124,272,890	7,396,622,948
Non-controlling interests	43,607,838	31,989,142	-	-
Total equity	12,205,793,227	11,907,640,304	7,124,272,890	7,396,622,948
Total liabilities and equity	19,282,256,476	18,543,246,101	9,176,006,672	9,180,677,775

The accompanying notes on pages 14 to 36 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 31 December 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht
Revenues				
Revenue from sales of goods	3,373,574,328	3,005,927,233	-	-
Revenue from services	13,644,908	8,934,476	31,506,552	28,292,179
Cost of goods sold	(2,252,894,954)	(1,968,655,412)	-	-
Cost of services	(5,211,078)	(4,413,792)	(25,229,986)	(22,574,498)
Gross profit	1,129,113,204	1,041,792,505	6,276,566	5,717,681
Net loss on foreign exchange rate	(67,715,357)	(114,014,841)	(3,056)	(2,535)
Dividend income from related parties	-	-	40,950,000	27,000,000
Other income	26,464,639	22,886,754	42,065,958	31,901,018
Profit before expenses	1,087,862,486	950,664,418	89,289,468	64,616,164
Selling expenses	(383,191,937)	(375,673,667)	-	-
Administrative expenses	(411,698,013)	(342,428,503)	(15,538,152)	(13,320,933)
Expected credit loss on a forward looking basis	(45,491,569)	(20,154,876)	-	-
Other gains (losses)	3,148,916	(15,152,599)	(2,817,893)	(2,046,316)
Finance costs	(37,893,104)	(19,906,991)	(17,012,297)	(15,624,907)
Share of profit from investments - in associates and joint ventures	101,171,145	59,932,381	-	-
Profit before income tax	313,907,924	237,280,163	53,921,126	33,624,008
Income tax	(9,006,574)	(24,501,463)	1,251,947	909,444
Net profit for the period	304,901,350	212,778,700	55,173,073	34,533,452

The accompanying notes on pages 14 to 36 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 31 December 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht
Other comprehensive loss				
Items that will be reclassified subsequently to profit or loss				
- Currency translation differences	(93,688,949)	(158,670,794)	-	-
- Share of profit (loss) in associates and joint ventures accounted for using the equity method	(1,298,537)	(37,122,085)	-	-
Other comprehensive loss for the period - net of tax	(94,987,486)	(195,792,879)	-	-
Total comprehensive income for the period	209,913,864	16,985,821	55,173,073	34,533,452
Profit attributable to:				
Owners of the parent	297,036,499	211,541,098	55,173,073	34,533,452
Non-controlling interests	7,864,851	1,237,602	-	-
	304,901,350	212,778,700	55,173,073	34,533,452
Comprehensive income attributable to:				
Owners of the parent	203,377,359	16,485,300	55,173,073	34,533,452
Non-controlling interests	6,536,505	500,521	-	-
	209,913,864	16,985,821	55,173,073	34,533,452
Earnings per share to the owners of the parent				
Basic earnings per share (Baht)	0.106	0.076	0.020	0.012

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Eastern Polymer Group Public Company Limited

Statement of Comprehensive Income

For the nine-month period ended 31 December 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		31 December	31 December	31 December	31 December
		2023	2022	2023	2022
	Note	Baht	Baht	Baht	Baht
Revenues					
Revenue from sales of goods		9,658,551,931	9,099,783,005	-	-
Revenue from services		42,556,468	27,695,846	94,516,848	85,505,568
Cost of goods sold		(6,516,066,948)	(6,107,657,724)	-	-
Cost of services		(17,525,086)	(12,835,521)	(71,607,184)	(62,843,713)
Gross profit		3,167,516,365	3,006,985,606	22,909,664	22,661,855
Net gain (loss) on foreign exchange rate		5,782,047	(59,418,302)	33,723	38,542
Dividend income from related parties		-	-	411,349,918	404,999,937
Other income		76,363,161	49,924,213	112,222,054	78,396,597
Profit before expenses		3,249,661,573	2,997,491,517	546,515,359	506,096,931
Selling expenses		(1,068,116,807)	(1,105,838,753)	-	-
Administrative expenses		(1,204,092,940)	(1,019,696,378)	(43,664,462)	(38,042,247)
Expected credit loss on a forward looking basis		(100,300,900)	(52,781,701)	-	-
Other gains (losses)		(7,743,631)	(7,699,562)	1,610,500	(2,068,396)
Finance costs		(144,724,695)	(71,375,567)	(47,992,459)	(25,741,753)
Share of profit from investments in associates and joint ventures		353,355,084	159,629,242	-	-
Profit before income tax		1,078,037,684	899,728,798	456,468,938	440,244,535
Income tax	22	(29,531,558)	(71,498,669)	(823,437)	(1,339,912)
Net profit for the period		1,048,506,126	828,230,129	455,645,501	438,904,623

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Comprehensive Income

For the nine-month period ended 31 December 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht
Other comprehensive income (loss)				
Items that will be reclassified subsequently to profit or loss				
- Currency translation differences	8,902,689	(74,906,391)	-	-
- Share of loss in associates and joint ventures accounted for using the equity method	(29,477,174)	(20,440,708)	-	-
Other comprehensive income (loss) for the period - net of tax	(20,574,485)	(95,347,099)	-	-
Total comprehensive income for the period	1,027,931,641	732,883,030	455,645,501	438,904,623
Profit attributable to:				
Owners of the parent	1,033,487,620	826,078,920	455,645,501	438,904,623
Non-controlling interests	15,018,506	2,151,209	-	-
	1,048,506,126	828,230,129	455,645,501	438,904,623
Comprehensive income attributable to:				
Owners of the parent	1,014,529,786	731,059,961	455,645,501	438,904,623
Non-controlling interests	13,401,855	1,823,069	-	-
	1,027,931,641	732,883,030	455,645,501	438,904,623
Earnings per share to the owners of the parent				
Basic earnings per share (Baht)	0.369	0.295	0.163	0.157

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Changes in Equity

For the nine-month period ended 31 December 2023

	Consolidated financial information (Unaudited) (Baht)												
	For the nine-month period ended 31 December 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	-	-	-	(839,996,438)	-	-	-	-	-	-	(839,996,438)	-	(839,996,438)
Net profit for the period	-	-	-	826,078,920	-	-	-	-	-	-	826,078,920	2,151,209	828,230,129
Total other comprehensive income for the period	-	-	-	-	-	-	-	(74,578,251)	(20,440,708)	(95,018,959)	(95,018,959)	(328,140)	(95,347,099)
Closing balance as at 31 December 2022	2,800,000,000	3,274,182,000	280,000,000	4,842,439,979	(27,785,754)	701,719,893	(6,197,998)	(142,546,116)	(45,277,887)	(187,824,003)	11,676,534,117	28,891,637	11,705,425,754

		Consolidated financial information (Unaudited) (Baht)												
		For the nine-month period ended 31 December 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	-	-	-	(727,995,559)	-	-	-	-	-	-	(727,995,559)	-	(727,995,559)
Net profit for the period		-	-	-	1,033,487,620	-	-	-	-	-	-	1,033,487,620	15,018,506	1,048,506,126
Total other comprehensive income (loss) for the period		-	-	-	-	-	-	-	10,519,340	(29,477,174)	(18,957,834)	(18,957,834)	(1,616,651)	(20,574,485)
Closing balance as at 31 December 2023		2,800,000,000	3,274,182,000	280,000,000	5,397,763,887	(28,425,304)	701,719,893	(6,197,998)	(155,508,514)	(101,348,575)	(256,857,089)	12,162,185,389	43,607,838	12,205,793,227

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Changes in Equity

For the nine-month period ended 31 December 2023

	Separate financial information (Unaudited) (Baht)					
	For the nine-month period ended 31 December 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	-	-	-	(839,996,438)	-	(839,996,438)
Total comprehensive income for the period	-	-	-	438,904,623	-	438,904,623
Closing balance as at 31 December 2022	2,800,000,000	3,274,182,000	280,000,000	623,280,268	(4,117,041)	6,973,345,227

		Separate financial information (Unaudited) (Baht)					
		For the nine-month period ended 31 December 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	-	-	-	(727,995,559)	-	(727,995,559)
Total comprehensive income for the period		-	-	-	455,645,501	-	455,645,501
Closing balance as at 31 December 2023		2,800,000,000	3,274,182,000	280,000,000	777,143,818	(7,052,928)	7,124,272,890

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the nine-month period ended 31 December 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		31 December	31 December	31 December	31 December
		2023	2022	2023	2022
	Notes	Baht	Baht	Baht	Baht
Cash flows from operating activities					
Profit before income tax		1,078,037,684	899,728,798	456,468,938	440,244,535
Adjustments					
Expected credit loss on a forward looking basis		100,300,900	52,781,701	-	-
Allowance for obsolete and slow moving inventories		13,203,865	2,161,862	-	-
(Reversal of) allowance for inventories cost in excess of net realisable value		(4,258,132)	510,499	-	-
Net (gain) loss on exchange rates					
- realised	19	134,070	242,620	-	-
- unrealised	23 c), 23 d)	436,834	2,912,795	-	-
Share of profit from investments in associates	10	(328,687,881)	(181,865,194)	-	-
Share of (profit) loss from investments in joint ventures	12	(24,667,203)	22,235,952	-	-
Fair value (gain) loss on derivatives		7,701,504	7,677,482	(1,610,500)	2,046,315
Depreciation					
- investment properties	13	2,687,149	-	12,463,683	12,172,720
- property, plant and equipment	14	517,604,164	514,542,454	2,324,098	2,560,870
- right-of-use assets		138,977,127	115,156,684	349,153	640,114
Amortisation	15	62,984,248	37,056,636	109,036	129,900
Loss on written-off of equipment		33,046	1,795,607	-	22,080
Net gain on disposals of					
- property, plant and equipment		(5,576,137)	(9,641,290)	13,937	6,611
- non-current asset classified as held-for-sale				(4,686,526)	-
Loss on cancellation of lease contracts		-	23,558	-	-
Employee benefit obligations		9,516,200	22,736,810	2,863,644	2,156,357
Dividend income					
- associates	23 b)	-	-	(91,350,000)	(63,000,000)
- subsidiaries		-	-	(319,999,918)	(341,999,937)
Interest income		(16,918,224)	(10,804,395)	(107,234,510)	(78,191,967)
Finance cost		144,724,695	71,375,567	47,992,459	25,741,753
		1,696,233,909	1,548,628,146	(2,296,506)	2,529,351

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Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the nine-month period ended 31 December 2023

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht	(Unaudited) 31 December 2023 Baht	(Unaudited) 31 December 2022 Baht
Changes in working capital				
Trade and other accounts receivable	(191,786,673)	35,130,239	259,322	386,620
Derivative asset	(510,771)	-	(510,771)	-
Inventories	171,556,695	(468,489,855)	-	-
Value added tax	(28,394,422)	(4,923,024)	104,879	(57,078)
Other current assets	4,567,739	363,842	-	-
Other non-current assets	(548,174)	(1,043,965)	-	-
Trade and other accounts payable	176,168,136	204,774,036	4,803,314	4,011,369
Other current liabilities	14,844,502	11,892,770	9,887,257	9,140,563
Employee benefit obligations paid	(5,041,470)	(6,923,418)	-	-
Cash generated from operating activities before interest income received, finance cost paid and income tax paid	1,837,089,471	1,319,408,771	12,247,495	16,010,825
Interest income received	12,724,010	5,076,296	104,584,115	71,753,585
Finance cost paid - interest expense	(134,260,247)	(37,428,103)	(37,765,208)	(9,298,950)
Income tax paid	(70,206,446)	(120,855,744)	(8,811,248)	(8,627,989)
Net cash generated from operating activities	1,645,346,788	1,166,201,220	70,255,154	69,837,471

The accompanying notes on pages 14 to 36 are an integral part of these consolidated and company financial information.

Eastern Polymer Group Public Company Limited

Statement of Cash Flows

For the nine-month period ended 31 December 2023

		Consolidated financial information		Separate financial information	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		31 December	31 December	31 December	31 December
		2023	2022	2023	2022
	Notes	Baht	Baht	Baht	Baht
Cash flows from investing activities					
(Increase) decrease in short-term investment		(45,064,350)	150,000,000	-	150,000,000
Decrease in restricted deposits at financial institutions		4,301,213	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		(112,928,603)	(1,202,907,611)	-	-
Cash paid for purchase of					
- property, plant and equipment		(452,446,258)	(560,924,837)	(253,473)	(732,235)
- intangible assets		(17,797,548)	(25,984,055)	-	(15,000)
Cash received from disposals of					
- property, plant and equipment		43,984,752	35,163,196	3,465	1,842
- intangible assets		24,686	-	-	-
- non-current asset classified as held-for-sale		-	-	28,446,000	-
Short-term loans to related parties					
- proceeds	23 c)	(15,870,972)	(49,870,819)	(799,500,000)	(3,122,000,000)
- repayments	23 c)	-	-	711,100,000	2,024,100,000
Dividend receipts from investments in					
- associates		149,452,680	70,263,680	97,992,000	67,873,500
- subsidiaries		-	-	319,999,918	341,999,937
Net cash generated from (used in) investing activities		(467,557,667)	(1,566,760,446)	357,787,910	(538,771,956)
Cash flows from financing activities					
Increase (decrease) in bank overdrafts					
and short-term loans from financial institutions		(102,711,955)	459,635,472	-	-
Long-term loans from financial institutions					
- proceeds	19	350,000,000	1,070,000,000	350,000,000	500,000,000
- repayments	19	(288,198,641)	(62,622,198)	(101,666,667)	-
Cash received from debenture issuance		-	1,200,000,000	-	1,200,000,000
Cash paid for debenture underwriting fee		-	(2,719,666)	-	(2,719,666)
Lease liabilities payment		(137,106,887)	(130,850,224)	(5,514,603)	(6,750,000)
Dividends paid		(727,995,559)	(839,996,438)	(727,995,559)	(839,996,438)
Net cash generated from (used in) financing activities		(906,013,042)	1,693,446,946	(485,176,829)	850,533,896
Net increase (decrease) in cash and cash equivalents		271,776,079	1,292,887,720	(57,133,765)	381,599,411
Exchange losses on cash and cash equivalents		(24,149,788)	16,960,779		-
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		1,360,611,138	2,060,706,273	277,744,813	629,201,279
Non-cash transactions:					
Fixed asset receivable		45,142,752	133,567,939	-	-
Fixed asset payable		25,954,769	21,395,200	366,597	92,876
Retention payable		1,330,610	2,176,750	-	-
Contingent liability for the business acquisition		-	406,138,500	-	-
Reclassification of investment properties to					
non-current asset held-for-sale		62,996,480	-	-	-
Reclassification of right-of-use assets to investment properties		-	-	2,715,636	-

The accompanying notes on pages 14 to 36 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 12 February 2024.

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 nine-month periods ended 31 December (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	2,182,533,027	1,981,573,205	3,082,661,296	3,005,934,930	1,653,728,416	1,563,576,919	1,036,818,712	927,123,679	7,955,741,451	7,478,208,733	7,955,741,451	7,478,208,733	-	-
Overseas	754,763,356	921,383,440	1,738,499,447	1,314,718,471	122,478,344	130,299,845	137,429,435	234,189,781	2,753,170,582	2,600,591,537	-	-	2,753,170,582	2,600,591,537
Total sale of goods and services	2,937,296,383	2,902,956,645	4,821,160,743	4,320,653,401	1,776,206,760	1,693,876,764	1,174,248,147	1,161,313,460	10,708,912,033	10,078,800,270				
Intra-group income									(1,007,803,634)	(951,321,419)				
Total income									9,701,108,399	9,127,478,851				
Segment income	1,199,189,265	1,202,915,389	1,393,232,955	1,324,524,460	224,189,957	236,628,413	350,904,188	242,917,344	3,167,516,365	3,006,985,606				
Net loss on foreign exchange rate									5,782,047	(59,418,302)	8,687,837	(54,142,850)	(2,905,790)	(5,275,452)
Other income									76,363,161	49,924,213	28,243,573	29,535,200	48,119,588	20,389,013
Selling and administrative expenses									(2,272,209,747)	(2,125,535,131)	(1,866,132,066)	(1,741,708,701)	(406,077,681)	(383,826,430)
Expected credit loss on a forward looking basis									(100,300,900)	(52,781,701)	(68,245,758)	(24,592,649)	(32,055,142)	(28,189,052)
Other gains (losses)									(7,743,631)	(7,699,562)	(4,669,327)	(8,230,968)	(3,074,304)	531,406
Finance costs									(144,724,695)	(71,375,567)	(86,009,010)	(36,752,685)	(58,715,685)	(34,622,882)
Share of profit (loss) from investment in associates and joint venture									353,355,084	159,629,242	353,355,084	159,629,242	-	-
Income tax									(29,531,558)	(71,498,669)	(26,517,468)	(52,084,203)	(3,014,090)	(19,414,466)
Net profit for the period									1,048,506,126	828,230,129				
Timing of revenue recognition														
At a point in time	2,937,296,383	2,902,956,645	4,821,160,743	4,320,653,401	1,776,206,760	1,693,876,764	1,056,596,611	1,046,388,808	10,591,260,497	9,963,875,618	7,841,707,121	7,369,451,018	2,749,553,376	2,594,424,600
Over time	-	-	-	-	-	-	117,651,536	114,924,652	117,651,536	114,924,652	114,034,330	108,757,715	3,617,206	6,166,937
Total revenue	2,937,296,383	2,902,956,645	4,821,160,743	4,320,653,401	1,776,206,760	1,693,876,764	1,174,248,147	1,161,313,460	10,708,912,033	10,078,800,270	7,955,741,451	7,478,208,733	2,753,170,582	2,600,591,537

	Certain part of consolidated financial information as at									
	Rubber insulation		Automotive plastics		Packaging plastics		Others		Total	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Segment assets	3,950,782,858	3,871,206,579	8,046,249,340	7,534,108,610	3,453,836,453	3,393,289,550	793,863,833	890,628,694	16,244,732,484	15,689,233,433
Investments at equity - associates	552,693,144	444,333,636	-	-	-	-	2,273,388,670	2,195,589,518	2,826,081,814	2,639,923,154
- joint ventures	-	-	131,434,626	132,040,336	-	-	-	-	131,434,626	132,040,336
Unallocated assets									80,007,552	82,049,178
Consolidated total assets									19,282,256,476	18,543,246,101
Segment liabilities	783,652,814	827,126,909	3,608,385,685	3,404,601,932	625,893,474	612,818,434	2,058,531,276	1,791,058,522	7,076,463,249	6,635,605,797
Consolidated total liabilities									7,076,463,249	6,635,605,797

As at 31 December 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 8,390.16 million, Baht 758.80 million, Baht 134.66 million and Baht 2,146.12 million, Baht 2.02 million and Baht 5.39 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) 31 December 2023 Baht	Consolidated financial information (Audited) 31 March 2023 Baht	Separate financial information (Unaudited) 31 December 2023 Baht	Separate financial information (Audited) 31 March 2023 Baht
Trade accounts receivable					
- other companies		1,605,005,776	1,659,930,754	5,068,831	4,799,191
- related companies	23 a)	834,598,056	608,864,699	1,522,610	1,149,180
Notes receivable					
- other companies		62,657,299	66,996,408	-	-
		2,502,261,131	2,335,791,861	6,591,441	5,948,371
Less Expected credit loss on a forward looking basis		(370,765,368)	(301,307,832)	(4,799,191)	(4,799,191)
		2,131,495,763	2,034,484,029	1,792,250	1,149,180
Dividend receivable					
- related companies	23 a)	-	11,127,720	-	6,642,000
Other accounts receivable					
- other companies		37,969,233	30,529,101	5,672	-
- related companies	23 a)	848,712	403,111	-	-
Current portion of fixed asset receivable					
- other companies		1,132,754	-	-	-
- related companies	23 a)	53,703,563	46,501,750	-	-
Interest receivable					
- financial institutions		584,443	493,468	2,182	203,336
- related companies	23 a)	21,071,536	16,968,297	19,136,630	16,285,081
Advance payments					
- others companies		8,049,950	8,030,131	401,852	9,594
Prepaid expenses		50,145,441	38,281,453	3,728,580	4,934,505
Prepaid insurance		28,026,796	13,988,803	28,001	122,398
Accrued revenue		14,100	280,491	-	-
Less Expected credit loss on a forward looking basis					
- current portion of fixed asset receivable		(34,252,229)	(14,737,816)	-	-
- interest receivable - related companies		(13,648,077)	(2,583,003)	-	-
		2,285,141,985	2,183,767,535	25,095,167	29,346,094

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Not overdue	1,097,820,730	1,306,215,881	102,720	121,980
Overdue				
1 - 90 days	753,848,129	545,206,546	1,689,530	1,027,200
91 - 180 days	89,037,141	41,124,292	-	-
181 - 360 days	160,256,156	194,920,507	-	-
Over 360 days	401,298,975	248,324,635	4,799,191	4,799,191
	2,502,261,131	2,335,791,861	6,591,441	5,948,371
Less Expected credit loss on a forward looking basis				
Not overdue	(2,241,414)	(2,514,808)	-	-
Overdue				
1 - 90 days	(5,380,205)	(3,125,136)	-	-
91 - 180 days	(2,683,830)	(7,261,401)	-	-
181 - 360 days	(3,795,489)	(51,374,061)	-	-
Over 360 days	(356,664,430)	(237,032,426)	(4,799,191)	(4,799,191)
	(370,765,368)	(301,307,832)	(4,799,191)	(4,799,191)
	2,131,495,763	2,034,484,029	1,792,250	1,149,180

8 Inventories (net)

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Raw materials	1,283,420,275	1,203,085,909	-	-
Work in process	239,975,315	269,929,890	-	-
Finished goods	2,023,138,424	2,196,225,754	-	-
Factory supplies	56,250,448	50,382,300	-	-
Packaging materials	32,273,006	29,247,949	-	-
Spare parts	14,415,928	2,304,732	-	-
	3,649,473,396	3,751,176,534	-	-
Less Allowance for obsolete and slow-moving inventories	(122,903,434)	(108,567,876)	-	-
Less Allowance for inventory cost in excess of net realisable value	(12,990,811)	(17,277,009)	-	-
	3,513,579,151	3,625,331,649	-	-
Goods in transit	148,167,210	160,795,215	-	-
Advance payment for goods	94,108,268	64,657,685	-	-
	3,755,854,629	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) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Land	-	-	-	23,759,474
Total assets	-	-	-	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 nine-month period ended 31 December 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)	328,687,881	-
Dividend income	(123,024,966)	-
Translation differences	(19,504,255)	-
Closing net book value of the period	2,826,081,814	221,000,000

During the nine-month period ended 31 December 2023, the Company received dividend income from Sumiriko Eastern Rubber (Thailand) Ltd. in the amount of Baht 91.35 million.

During the nine-month period ended 31 December 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 nine-month period ended 31 December 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 Automotive 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 Automotive 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 22.66 million). After the purchasing shares, the Spink Group will indirectly hold 14.75% of Shanghai Flexible Electronics Co., Ltd.,'s registered share capital.

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

On 1 November 2023, Aeroklas Asia Pacific Group Pty. Ltd., an indirect subsidiary, acquired 5 retail stores of Spinks Group which are incorporated in Australia for a total consideration of Australian Dollar 5.01 million (equivalent to Baht 112.95 million). As a result of the acquisition, the Group is expected to increase its presence in these markets. It also expects to reduce costs through economies of scale. None of the goodwill is expected to be deductible for tax purposes.

The goodwill of Australian Dollar 3.95 million (equivalent to Baht 90.18 million) arises from a number of factors such as expected synergy's through combining a highly skilled workforce and obtaining economies of scale and unrecognised assets such as the workforce.

The following table summarises the consideration paid for retail stores of Spinks Group, and the amounts of the assets acquired and liabilities assumed recognised on 1 November 2023, an acquisition date.

	As at acquisition date	
	Australian Dollar	Thousand Baht
Cash	5,014,445	112,953
Total consideration	5,014,445	112,953

Acquisition-related costs is an insignificant amount, included in administrative expenses in the profit or loss for the nine-month period ended 31 December 2023.

Recognised amounts of identifiable assets acquired and liabilities assumed are as follow.

	As at acquisition date	
	Australian Dollar	**Thousand Baht**
Cash and cash equivalents	1,100	25
Inventories	2,246,660	50,607
Property, plant and equipment	242,714	5,467
Trade and other payables	(944,324)	(22,056)
Employee benefit obligations:	(482,651)	(11,273)
Total identifiable net assets	1,063,499	22,769
Total consideration paid	5,014,445	112,953
Goodwill	3,950,946	90,183

a) Revenue and profit contribution

The revenue included in the consolidated income statement from 1 November 2023, the acquisition date to 31 December 2023 contributed by Spinks Group was Australian Dollar 3,136,622 (equivalent to Baht 72,399,509). Spinks Group also contributed profit of Australian Dollar 1,290,088 (equivalent to Baht 29,777,811) over the same period.

Had Spinks Group been consolidated from 1 April 2023, the consolidated income statement for the nine-months ended 31 December 2023 would show revenue of Australian Dollar 83,461,697 (equivalent to Baht 1,926,462,890) and loss of Australian Dollar 3,354,766 (equivalent to Baht 77,434,709).

12 Investments in joint venture

The movements in book value of investment in joint venture for the nine-month period ended 31 December 2023 comprise the following:

	Consolidated financial information
	(Unaudited)
	Baht
Opening net book value of the period	132,040,336
Shared profit (net)	24,667,203
Dividend income	(15,299,994)
Translation differences	(9,972,919)
Closing net book value of the period	131,434,626

During the nine-month period ended 31 December 2023, the Company received dividend income from Faraero Co., Ltd. in the amount of Baht 15.29 million.

13 Investment properties (net)

	Consolidated financial information	**Separate financial information**
	(Unaudited)	**(Unaudited)**
	Baht	**Baht**
For the nine-month period ended 31 December 2023		
Opening net book value of the period	-	293,197,324
Reclassification from property, plant and equipment (net) (note 14)	62,996,480	-
Reclassification from right-of-use asset (net)	-	2,715,636
Depreciation	(2,687,149)	(12,463,683)
Translation differences	(1,992,496)	-
Closing net book value of the period	58,316,835	283,449,277

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 nine-month period ended 31 December 2023		
Opening net book value of the period	5,823,566,519	45,872,549
Additions	464,160,540	579,624
Reclassification to investment properties (net) (note 13)	(62,996,480)	-
Disposals (net)	(39,541,929)	(17,402)
Write-offs (net)	(33,046)	-
Depreciation	(517,604,164)	(2,324,098)
Translation differences	4,692,077	-
Closing net book value of the period	5,672,243,517	44,110,673

As at 31 December 2023, the Group and the Company have pledged property, plant and equipment at the cost of Baht 757.25 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 nine-month period ended 31 December 2023		
Opening net book value of the period	762,379,370	462,574
Additions	17,459,473	-
Disposal (net)	(24,686)	-
Amortisation charge	(62,984,248)	(109,036)
Translation differences	19,399,766	-
Closing net book value of the period	736,229,675	353,538

16 Goodwill

	Consolidated financial information (Unaudited) Baht
For the nine-month period ended 31 December 2023	
Opening net book value of the period	472,510,636
Additions (Note 11)	90,183,377
Translation differences	13,232,952
Closing net book value of the period	575,926,965

17 Bank overdrafts and short-term loans from financial institutions

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Bank promissory notes	1,171,063,377	1,193,104,430	-	-
Trust receipts	-	66,864,964	-	-
	1,171,063,377	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 31 December 2023, bank promissory notes are aged between 3 to 6 months and will be matured in May 2024 (31 March 2023 : 3 months and will be mature in June 2023).

As at 31 March 2023 trust receipts are aged between 1 to 6 months and will be matured in September 2023.

18 Trade and other accounts payable

		Consolidated financial information		Separate financial information	
	Notes	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Trade accounts payable					
- other companies		743,053,897	678,035,967	120,536	-
- related companies	23 a)	52,163,494	25,916,885	6,800	20,330
Other accounts payable					
- other companies		96,636,878	94,106,129	145,270	433,749
- related companies	23 a)	36,400,712	12,175,460	800,000	3,334,750
Fixed assets payable					
- other companies		25,708,732	25,090,559	366,597	40,446
- related companies	23 a)	246,037	-	-	-
Interest payable					
- other companies		10,270,273	369,624	9,663,452	-
- related companies	23 a)	-	-	-	-
Accrued staff salary, wages and bonus		250,037,580	147,408,045	14,515,727	5,216,653
Accrued expenses		138,090,785	156,520,739	2,444,415	4,223,952
Advance received for goods					
- other companies		86,354,235	90,536,760	-	-
Retention payable		1,330,610	1,497,074	-	-
Accrued sales promotion and rebates		175,977,571	169,631,559	-	-
Deferred revenue		14,272,730	13,747,129	-	-
Provision for sales return		449,237	449,221	-	-
		1,630,992,771	1,415,485,151	28,062,797	13,269,880

19 Long-term loans from financial institutions

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(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	350,000,000	1,070,000,000	350,000,000	500,000,000
Repayment during the period/year	(288,198,641)	(117,831,651)	(101,666,667)	(25,000,000)
Realised loss on exchange rate	134,070	235,248	-	-
Unrealised loss on exchange rate	-	571,010	-	-
Translation differences	2,193,867	5,426,444	-	-
Closing balance of the period/year	1,302,145,827	1,238,016,531	723,333,333	475,000,000

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Due within 1 year	299,193,009	241,572,442	170,000,000	100,000,000
Due within 1 to 5 years	1,002,952,818	996,444,089	553,333,333	375,000,000
	1,302,145,827	1,238,016,531	723,333,333	475,000,000

Long-term loans from financial institutions as at 31 December 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 31 December 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) 31 December 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	563,799	956,899
Closing balance of the period/year (net)	1,198,222,476	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.

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, totalling Baht 336.00 million, to the ordinary shareholders. The dividend was paid to shareholders on 8 December 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 was paid in October 2023.

22 Income tax

	For the nine-month periods ended 31 December			
	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	(79,526,163)	(102,006,158)	(2,851,273)	(3,292,974)
Adjustments over (under) record income tax of prior year	103,482	(2,252,644)	-	-
	(79,422,681)	(104,258,802)	(2,851,273)	(3,292,974)
Origination and reversal of temporary differences	49,891,123	32,760,133	2,027,836	1,953,062
	(29,531,558)	(71,498,669)	(823,437)	(1,339,912)

23 Related-party transactions

As at 31 December 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 31 December 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) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Trade accounts receivable				
Shareholders	224,700	224,700	-	-
Associates	25,651,996	6,453,689	-	-
Subsidiaries	-	-	1,522,610	1,149,180
Related companies	3,156,773	18,238,863	-	-
Joint venture	805,564,587	583,947,447	-	-
Less Expected credit loss on a forward looking basis - joint venture	(298,784,458)	(233,707,623)	-	-
	535,813,598	375,157,076	1,522,610	1,149,180
Dividend receivable				
Associates	-	11,127,720	-	6,642,000
Other accounts receivable				
Associates	848,712	403,111	-	-
Fixed assets receivable				
Joint venture	53,703,563	46,501,750	-	-
Less Expected credit loss on a forward looking basis - joint venture	(34,252,229)	(14,737,816)	-	-
	19,451,334	31,763,934	-	-

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Interest receivable				
Subsidiaries	-	-	19,136,630	16,285,081
Joint venture	21,071,536	16,968,297	-	-
Less Expected credit loss on a forward looking basis - joint venture	(13,648,077)	(2,583,003)	-	-
	7,423,459	14,385,294	19,136,630	16,285,081
Other non-current asset				
- Deposit				
Related company	8,085,480	6,735,480	-	-
- Trade accounts receivable				
Joint venture	4,777,224	6,438,345	-	-
- Fixed asset receivable				
Joint venture	15,847,344	23,049,157	-	-
	20,624,568	29,487,502	-	-
Trade accounts payable				
Associates	8,798,888	12,555,852	-	-
Joint venture	4,809,562	3,550,326	-	-
Related companies	38,555,044	9,810,707	6,800	20,330
	52,163,494	25,916,885	6,800	20,330
Other accounts payable				
Associates	10,582	-	-	-
Joint venture	257,158	147,323	-	-
Related companies	35,332,972	8,693,387	-	-
Board of directors	800,000	3,334,750	800,000	3,334,750
	36,400,712	12,175,460	800,000	3,334,750
Fixed assets payable				
Related company	246,037	-	-	-

b) Significant revenue and expense transactions with related parties for the nine-month period ended 31 December 2023 and 2022 are as follows:

	For the nine-month period ended 31 December 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	44,656,708	287,124,130	21,154,783	352,935,621	-	-	-	-
- Service	-	6,533,236	7,484,964	14,018,200	90,331,848	-	4,185,000	94,516,848
Other income	3,247,388	-	676,729	3,924,117	-	-	-	-
Dividend income	123,024,966	-	-	123,024,966	319,999,918	91,350,000	-	411,349,918
Interest income	-	4,175,956	-	4,175,956	105,153,899	-	-	105,153,899
Purchase of inventories	1,179,019	1,950,665	75,355,182	78,484,866	-	-	-	-
Purchase of property, plant and equipment	-	-	4,040,122	4,040,122	-	-	-	-
Expenses	-	-	68,336,775	68,336,775	137,684	-	27,820	165,504
Instalment under lease liabilities	-	-	51,955,626	51,955,626	-	-	6,750,000	6,750,000

	For the nine-month period ended 31 December 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	60,129,940	181,495,179	18,840,409	260,465,528	-	-	-	-
- Service	-	6,494,162	6,569,196	13,063,358	82,805,568	-	2,700,000	85,505,568
Other income	1,170,199	-	-	1,170,199	-	-	-	-
Dividend income	-	-	-	-	341,999,937	63,000,000	-	404,999,937
Interest income	-	6,456,591	-	6,456,591	76,483,943	-	-	76,483,943
Purchase of inventories	7,933,706	8,351,777	67,008,468	83,293,951	-	-	-	-
Purchase of property, plant and equipment	-	-	1,292,820	1,292,820	-	-	-	-
Expenses	-	105,016	31,802,554	31,907,570	-	-	-	-
Instalment under lease liabilities	-	-	47,152,790	47,152,790	-	-	6,750,000	6,750,000

Managements and directors' remuneration

	For the nine-month periods ended 31 December			
	Consolidated financial information		Separate financial information	
	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht	(Unaudited) 2023 Baht	(Unaudited) 2022 Baht
Managements' and directors' remuneration				
- Short-term	140,294646	181,990,871	19,304,697	18,729,207
- Post employment benefit	6,459,074	4,979,214	952,905	942,459
	146,753,720	186,970,085	20,257,602	19,671,666

c) Short-term loans to related companies

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Short-term loans to				
Subsidiaries	-	-	3,639,600,000	3,551,200,000
Joint venture	59,905,050	44,626,950	-	-
	59,905,050	44,626,950	3,639,600,000	3,551,200,000

Subsidiaries

As at 31 December 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 31 December 2023, a subsidiary's short-term loans to joint venture amounting to US Dollar 808,108 (equivalent to Baht 27,523,350) and Rand 17,480,000 (equivalent to Baht 32,381,700) 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, respectively).

The movements of short-term loans to related companies for the nine-month period ended 31 December 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	799,500,000
Repayment during the period	-	(711,100,000)
Unrealised loss on exchange rate	(592,872)	-
Ending balance of the period	59,905,050	3,639,600,000

d) Long-term loans to related parties

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Long-term loans to				
Subsidiaries	-	-	900,000,000	900,000,000
Joint venture	42,686,690	42,530,652	-	-
	42,686,690	42,530,652	900,000,000	900,000,000

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Due within 1 year	-	-	900,000,000	900,000,000
Due within 1 to 5 years	42,686,690	42,530,652	-	-
	42,686,690	42,530,652	900,000,000	900,000,000

The movements of long-term loans to related parties for the nine-month period ended 31 December 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	156,038	-
Closing balance of the period	42,686,690	900,000,000

Subsidiaries

As at 31 December 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 31 December 2023 and 31 March 2023, the subsidiary has 5 year long-term loan to joint venture amounting to US Dollar 1,253,316 (equivalent to Baht 42,686,690). 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 31 December 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 6 months (31 March 2023 ; not later than 7 months). The amounts under contractual exchange rates of the outstanding contracts were:

Consolidated financial information (Unaudited)			
31 December 2023			
The amounts to be paid	**Contract rate**	**Currency**	**Currency amount**
Selling forward contract			
US Dollar in exchange of Baht	33.62 - 36.35	Baht	98,985,150
Australian Dollar in exchange of Baht	23.53	Baht	4,706,000
Japanese Yen in exchange of Baht	0.24 - 0.25	Baht	16,309,649
Australian Dollar in exchange of US Dollar	0.65 - 0.68	US Dollar	1,958,591

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 31 December 2023 and 31 March 2023 were as follow:

	Consolidated financial information			
	(Unaudited) 31 December 2023		(Audited) 31 March 2023	
	Currency	**Equivalents to Baht**	**Currency**	**Equivalents to Baht**
Favourable (unfavourable) forward foreign exchange (Australian Dollar)	(66,309)	(1,530,549)	66,486	1,603,489
Favourable (unfavourable) forward foreign exchange (Baht)	-	2,979,046	-	(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 31 December 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) 31 December 2023	(Audited) 31 March 2023	(Unaudited) 31 December 2023	(Audited) 31 March 2023
Interest rate swap contracts				
Outstanding contractual amounts	360,000,000	427,500,000	360,000,000	427,500,000
Maturity date	December 2027	December 2027	December 2027	December 2027

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

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Unfavourable interest rate swap contracts	(105,029)	(2,226,300)	(105,029)	(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 31 December 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) 31 December 2023	(Audited) 31 March 2023	(Unaudited) 31 December 2023	(Audited) 31 March 2023
Cross currency swap contracts				
Outstanding contractual receivable amounts (Baht)	480,00,000	570,000,000	-	-
Outstanding contractual payable amounts (Australian dollar)	20,547,945	24,400,685	-	-
Maturity	December 2027	December 2027	-	-

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

	Consolidated financial statements		Separate financial statements	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Favourable (unfavourable) cross currency swap contracts	(5,746,188)	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 31 December 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 service contracts as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Due payment				
Within 1 year	28,847,772	27,097,554	2,037,000	1,727,000
Later than 1 year but not later than 5 years	14,837,733	14,924,120	-	202,500
	43,685,505	42,021,674	2,037,000	1,929,500

25.2 Capital commitments

As at 31 December 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) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Buildings and utilities system	1,834,400	11,546,602	-	-
Machinery and equipment	54,954,305	26,316,322	-	-
Total	56,788,705	37,862,924	-	-

25.3 Bank guarantees

As at 31 December 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) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Guarantee for electricity	56,355,200	54,701,400	348,000	348,000
Guarantee for sale and purchase transactions	12,820,376	17,092,094	-	-
	69,175,576	71,793,494	348,000	348,000

	Consolidated financial information			
	(Unaudited) 31 December 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	26,257,271	850,000	19,821,915
- Aeroklas Australia Pty. Ltd.	100,000	2,387,170	100,000	2,331,990
	1,199,933	28,644,441	950,000	22,153,905

25.4 Standby letter of credit

As at 31 December 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) 31 December 2023 Baht	(Audited) 31 March 2023 Baht	(Unaudited) 31 December 2023 Baht	(Audited) 31 March 2023 Baht
Guarantee for an indirect subsidiary's loans				
- Aeroklas Asia Pacific Group Pty. Ltd.	846,823,880	883,432,550	-	-

25.5 Other commitments

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

	Consolidated financial information			
	(Unaudited) 31 December 2023		(Audited) 31 March 2023	
	Currency	Equivalents to Baht	Currency	Equivalents to Baht
Letter of credit for goods commitments				
- US Dollar	859,261	29,547,915	2,500,838	85,686,472

25.6 Guarantees of related companies

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

			(Unaudited) 31 December 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

At the Board of Directors' Meeting no. 1/2567 of Eastern Polymer Group Public Company Limited on 12 February 2024, the Board of Directors approved the dividend payment of Aeroflex Co., Ltd., a subsidiary, from operation result from the nine-month period ended 31 December 2023 to the ordinary shareholders for 6 million shares at Baht 60 per share, totaling Baht 360 million.