

**Prakit Holdings Public Company Limited**  
**and its Subsidiaries**  
**Independent Auditor's Review Report**  
**and Interim Financial Information**  
**For the three-month and six-month periods ended 30 June 2024**

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders and the Board of Directors of Prakit Holdings Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Prakit Holdings Public Company Limited and its subsidiaries and of Prakit Holdings Public Company Limited, respectively, as at 30 June 2024, and the related consolidated and separate statements of comprehensive income for the three-month and six-month periods ended 30 June 2024, and the related consolidated and separate statements of changes in shareholders' equity and cash flows for the six-month period ended 30 June 2024 and the related condensed notes to the financial statements ("interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with the Thai Accounting Standard No. 34 "Interim Financial Reporting". My responsibility is to express a conclusion on this interim financial information based on my review.

### ***Scope of review***

I conducted my review in accordance with the Thai Standard on Review Engagements No. 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting".

(Ms. Saleela Puttjarungvong)

Certified Public Accountant No. 6817

**Bunchikij Co., Ltd.**

Bangkok

9 August 2024

## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Financial Position

As at 30 June 2024

Unit : Baht

	<i>Notes</i>	Consolidated financial statements		Separate financial statements	
		Reviewed/		Reviewed/	
		Unaudited	Audited	Unaudited	Audited
		30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	4	144,099,406	132,764,943	104,331,870	91,508,875
Trade and other current receivables	5	236,565,976	204,687,326	176,680,200	184,446,173
Current contract assets		26,757,571	18,575,605	18,756,629	17,193,962
Other current financial assets	6	139,435,552	134,930,737	126,291,412	115,801,960
Short term loan to related company	3.5	-	6,000,000	-	-
<b>Total current assets</b>		<b>546,858,505</b>	<b>496,958,611</b>	<b>426,060,111</b>	<b>408,950,970</b>
<b>NON-CURRENT ASSETS</b>					
Bank deposit used as collateral	7	30,000,000	30,000,000	-	-
Other non-current financial assets	8	76,521,516	98,921,776	76,521,515	98,921,776
Investments in joint venture, associated and subsidiary companies	9	244,881,718	320,878,824	557,152,033	558,572,481
Other non-current receivables		8,581,129	8,978,007	2,400	2,400
Loans to employees		50,000	-	50,000	-
Investment property	10	223,772,530	221,410,929	223,772,530	221,410,929
Property plant and equipment	11	73,547,882	75,407,623	72,099,542	74,055,779
Intangible assets		169,683	112,902	169,680	112,899
Deferred tax assets		12,902,955	12,268,653	8,418,531	6,970,450
<b>Total non-current assets</b>		<b>670,427,413</b>	<b>767,978,714</b>	<b>938,186,231</b>	<b>960,046,714</b>
<b>TOTAL ASSETS</b>		<b>1,217,285,918</b>	<b>1,264,937,325</b>	<b>1,364,246,342</b>	<b>1,368,997,684</b>

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

## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Financial Position

As at 30 June 2024

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		Reviewed/		Reviewed/	
		Unaudited	Audited	Unaudited	Audited
		30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>LIABILITIES AND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
Trade and other current payables	12	313,887,656	247,608,678	243,889,302	200,994,739
Accrued income tax		2,410,563	1,683,236	1,212,128	1,591,397
<b>Total current liabilities</b>		<b>316,298,219</b>	<b>249,291,914</b>	<b>245,101,430</b>	<b>202,586,136</b>
<b>NON-CURRENT LIABILITIES</b>					
Non-current provision for employee benefits	13	41,423,708	40,331,688	19,051,099	18,970,587
Other non-current liabilities		2,367,540	1,538,540	2,367,540	1,538,540
<b>Total non-current liabilities</b>		<b>43,791,248</b>	<b>41,870,228</b>	<b>21,418,639</b>	<b>20,509,127</b>
<b>TOTAL LIABILITIES</b>		<b>360,089,467</b>	<b>291,162,142</b>	<b>266,520,069</b>	<b>223,095,263</b>
<b>SHAREHOLDERS' EQUITY</b>					
Share capital					
Authorized share capital					
94,438,800 ordinary shares of Baht 1 each		94,438,800	94,438,800	94,438,800	94,438,800
Issued and paid-up share capital					
60,450,262 ordinary shares of Baht 1 each		60,450,262	60,450,262	60,450,262	60,450,262
Premium on share capital		193,568,560	193,568,560	193,568,560	193,568,560
Retained earnings					
Appropriated to legal reserve		10,000,000	10,000,000	10,000,000	10,000,000
Unappropriated		607,470,001	718,501,255	847,747,097	890,488,360
Other components of shareholders' equity		(14,508,256)	(9,056,876)	(14,039,646)	(8,604,761)
<b>Total equity attributable to the Company's shareholders</b>		<b>856,980,567</b>	<b>973,463,201</b>	<b>1,097,726,273</b>	<b>1,145,902,421</b>
Non-controlling interests		215,884	311,982	-	-
<b>Total equity</b>		<b>857,196,451</b>	<b>973,775,183</b>	<b>1,097,726,273</b>	<b>1,145,902,421</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>1,217,285,918</b>	<b>1,264,937,325</b>	<b>1,364,246,342</b>	<b>1,368,997,684</b>

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

## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Comprehensive Income

For the three-month period ended 30 June 2024

(Reviewed/ Unaudited)

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2024	2023	2024	2023
<b>REVENUES</b>					
Revenues from rendering of services	14	64,432,772	38,831,779	9,562,153	6,692,979
Commission income	14	31,834,891	26,273,694	27,663,596	22,086,878
Interest income		1,017,692	535,902	854,719	361,195
Dividend income		1,220,800	1,971,286	8,219,750	3,971,145
Management service income		465,000	465,000	881,000	901,000
Other income		8,768,179	1,926,052	5,995,510	2,414,914
<b>Total revenues</b>		<b>107,739,334</b>	<b>70,003,713</b>	<b>53,176,728</b>	<b>36,428,111</b>
<b>EXPENSES</b>					
Costs of services rendered		45,371,696	30,966,042	9,109,938	5,590,777
Distribution costs		16,170,215	16,736,049	9,973,547	10,362,067
Administrative expenses		23,036,029	24,772,607	16,197,710	18,730,369
<b>Total expenses</b>		<b>84,577,940</b>	<b>72,474,698</b>	<b>35,281,195</b>	<b>34,683,213</b>
Profit (loss) before sharing of net results from investments in joint venture and associated companies		23,161,394	(2,470,985)	17,895,533	1,744,898
Share of profit (loss) from investments in joint venture and associated companies - equity method		(35,533,559)	(33,674,505)	-	-
<b>Profit (loss) from operating activities</b>		<b>(12,372,165)</b>	<b>(36,145,490)</b>	<b>17,895,533</b>	<b>1,744,898</b>
Tax income (expense)	15	(4,125,356)	8,232,278	(1,998,623)	8,316,869
<b>Net profit (loss) for the periods</b>		<b>(16,497,521)</b>	<b>(27,913,212)</b>	<b>15,896,910</b>	<b>10,061,767</b>
<b>Other comprehensive income (loss):</b>					
<b>Items that may be reclassified to profit or loss</b>					
Currency translation differences		(2,866)	35,151	-	-
		(2,866)	35,151	-	-
<b>Items that will not be reclassified to profit or loss</b>					
Gain (loss) on measuring of other non-current financial assets		(2,929,764)	35,648,123	(2,929,764)	35,648,123
Gain (loss) on sales of other non-current financial assets		125,670	(40,274,039)	125,670	(40,274,039)
Income tax effects		585,953	(7,129,624)	585,953	(7,129,624)
		(2,218,141)	(11,755,540)	(2,218,141)	(11,755,540)
<b>Total comprehensive income (loss) for the periods</b>		<b>(18,718,528)</b>	<b>(39,633,601)</b>	<b>13,678,769</b>	<b>(1,693,773)</b>
<b>Profit (loss) attributable to:</b>					
Company's shareholders		(16,580,892)	(27,613,179)	15,896,910	10,061,767
Non-controlling interests		83,371	(300,033)	-	-
		<b>(16,497,521)</b>	<b>(27,913,212)</b>	<b>15,896,910</b>	<b>10,061,767</b>
<b>Total comprehensive income (loss) attributable to:</b>					
Company's shareholders		(18,801,899)	(39,333,568)	13,678,769	(1,693,773)
Non-controlling interests		83,371	(300,033)	-	-
		<b>(18,718,528)</b>	<b>(39,633,601)</b>	<b>13,678,769</b>	<b>(1,693,773)</b>
<b>Basic earnings (loss) per share</b>					
Profit (loss) attributable to equity of the Company's shareholders	16	(0.27)	(0.46)	0.26	0.17

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

## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Comprehensive Income

For the six-month period ended 30 June 2024

(Reviewed/ Unaudited)

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2024	2023	2024	2023
<b>REVENUES</b>					
Revenues from rendering of services	14	114,497,041	63,951,133	12,346,836	8,944,641
Commission income	14	57,714,036	46,214,210	50,743,633	39,108,351
Interest income		1,785,092	550,720	1,497,215	361,209
Dividend income		1,581,800	2,209,286	8,580,750	4,209,145
Management service income		930,000	930,000	1,742,000	1,772,000
Gain on sales of non-current assets held for sale		-	445,825,974	-	445,825,974
Other income		13,973,701	9,352,748	10,951,927	7,978,558
<b>Total revenues</b>		<b>190,481,670</b>	<b>569,034,071</b>	<b>85,862,361</b>	<b>508,199,878</b>
<b>EXPENSES</b>					
Costs of services rendered		81,062,913	53,570,276	11,657,166	7,728,395
Distribution costs		33,961,262	34,484,037	21,524,612	21,762,303
Administrative expenses		47,357,328	48,188,607	34,600,378	36,018,191
<b>Total expenses</b>		<b>162,381,503</b>	<b>136,242,920</b>	<b>67,782,156</b>	<b>65,508,889</b>
Profit (loss) before sharing of net results from investments in joint venture and associated companies		28,100,167	432,791,151	18,080,205	442,690,989
Share of profit (loss) from investments in joint venture and associated companies - equity method		(75,362,253)	(59,924,692)	-	-
<b>Profit (loss) from operating activities</b>		<b>(47,262,086)</b>	<b>372,866,459</b>	<b>18,080,205</b>	<b>442,690,989</b>
Tax income (expense)	15	(5,408,230)	(8,919,232)	(2,365,482)	(81,293,024)
<b>Net profit (loss) for the periods</b>		<b>(52,670,316)</b>	<b>289,947,227</b>	<b>15,714,723</b>	<b>361,397,965</b>
<b>Other comprehensive income (loss):</b>					
<b>Items that may be reclassified to profit or loss</b>					
Currency translation differences		(16,495)	20,054	-	-
		(16,495)	20,054	-	-
<b>Items that will not be reclassified to profit or loss</b>					
Gain (loss) on measuring of other non-current financial assets		(6,793,606)	27,723,202	(6,793,606)	27,723,202
Gain (loss) on sales of other non-current financial assets		1,994,276	(40,274,039)	1,994,276	(40,274,039)
Income tax effects		1,358,721	(5,544,640)	1,358,721	(5,544,640)
		(3,440,609)	(18,095,477)	(3,440,609)	(18,095,477)
<b>Total comprehensive income (loss) for the periods</b>		<b>(56,127,420)</b>	<b>271,871,804</b>	<b>12,274,114</b>	<b>343,302,488</b>
<b>Profit (loss) attributable to:</b>					
Company's shareholders		(52,575,268)	290,490,831	15,714,723	361,397,965
Non-controlling interests		(95,048)	(543,604)	-	-
		<b>(52,670,316)</b>	<b>289,947,227</b>	<b>15,714,723</b>	<b>361,397,965</b>
<b>Total comprehensive income (loss) attributable to:</b>					
Company's shareholders		(56,032,372)	272,415,408	12,274,114	343,302,488
Non-controlling interests		(95,048)	(543,604)	-	-
		<b>(56,127,420)</b>	<b>271,871,804</b>	<b>12,274,114</b>	<b>343,302,488</b>
<b>Basic earnings (loss) per share</b>					
Profit (loss) attributable to equity of the Company's shareholders	16	(0.87)	4.81	0.26	5.98

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

**Prakit Holdings Public Company Limited and its Subsidiaries**  
**Consolidated Statement of Changes in Shareholders' Equity**  
**For the three-month period ended 30 June 2024**  
**(Reviewed/ Unaudited)**

Unit : Baht

	Equity attributable to the Company's shareholders									
	Retained earnings				Other components of shareholders' equity			Equity		
	Issued and paid - up share capital	Share premium	Legal reserve	Unappropriated	Fair value changes and sales in financial assets	Currency translation differences	Total other components of equity	attributable to the Company's shareholders	Non- Controlling Interests	Total equity
<b>Balance at 1 January 2023</b>	60,450,262	193,568,560	10,000,000	583,613,927	(29,183,313)	(427,999)	(29,611,312)	818,021,437	1,447,909	819,469,346
Dividend paid	-	-	-	(60,450,262)	-	-	-	(60,450,262)	(140)	(60,450,402)
Total comprehensive income (loss) for the period										
Profit (loss) for the period	-	-	-	290,490,831	-	-	-	290,490,831	(543,604)	289,947,227
Other comprehensive income (loss)	-	-	-	(40,274,039)	22,178,562	-	22,178,562	(18,095,477)	-	(18,095,477)
Currency translation differences	-	-	-	-	-	20,054	20,054	20,054	-	20,054
<b>Balance at 30 June 2023</b>	<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>773,380,457</b>	<b>(7,004,751)</b>	<b>(407,945)</b>	<b>(7,412,696)</b>	<b>1,029,986,583</b>	<b>904,165</b>	<b>1,030,890,748</b>
<b>Balance at 1 January 2024</b>	<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>718,501,255</b>	<b>(8,604,761)</b>	<b>(452,115)</b>	<b>(9,056,876)</b>	<b>973,463,201</b>	<b>311,982</b>	<b>973,775,183</b>
Dividend paid	-	-	-	(60,450,262)	-	-	-	(60,450,262)	(1,050)	(60,451,312)
Total comprehensive income (loss) for the period										
Profit (loss) for the period	-	-	-	(52,575,268)	-	-	-	(52,575,268)	(95,048)	(52,670,316)
Other comprehensive income (loss)	-	-	-	1,994,276	(5,434,885)	-	(5,434,885)	(3,440,609)	-	(3,440,609)
Currency translation differences	-	-	-	-	-	(16,495)	(16,495)	(16,495)	-	(16,495)
<b>Balance at 30 June 2024</b>	<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>607,470,001</b>	<b>(14,039,646)</b>	<b>(468,610)</b>	<b>(14,508,256)</b>	<b>856,980,567</b>	<b>215,884</b>	<b>857,196,451</b>

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

## Prakit Holdings Public Company Limited and its Subsidiaries

## Separate Statement of Changes in Shareholders' Equity

For the three-month period ended 30 June 2024

(Reviewed/ Unaudited)

Unit : Baht

	<i>Note</i>	Issued and paid - up share capital	Share premium	Retained earnings		Other components of shareholders' equity	Total equity
				Legal reserve	Unappropriated	Fair value changes and sales in financial assets	
<b>Balance at 1 January 2023</b>		<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>614,886,984</b>	<b>(29,183,313)</b>	<b>849,722,493</b>
Dividend paid		-	-	-	(60,450,262)	-	(60,450,262)
Total comprehensive income (loss) for the period							
Profit (loss) for the period		-	-	-	361,397,965	-	361,397,965
Other comprehensive income (loss)		-	-	-	(40,274,039)	22,178,562	(18,095,477)
<b>Balance at 30 June 2023</b>		<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>875,560,648</b>	<b>(7,004,751)</b>	<b>1,132,574,719</b>
<b>Balance at 1 January 2024</b>		<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>890,488,360</b>	<b>(8,604,761)</b>	<b>1,145,902,421</b>
Dividend paid	17	-	-	-	(60,450,262)	-	(60,450,262)
Total comprehensive income (loss) for the period							
Profit (loss) for the period		-	-	-	15,714,723	-	15,714,723
Other comprehensive income (loss)		-	-	-	1,994,276	(5,434,885)	(3,440,609)
<b>Balance at 30 June 2024</b>		<b>60,450,262</b>	<b>193,568,560</b>	<b>10,000,000</b>	<b>847,747,097</b>	<b>(14,039,646)</b>	<b>1,097,726,273</b>

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



## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Cash Flows

For the six-month period ended 30 June 2024

(Reviewed/ Unaudited)

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2024	2023	2024	2023
<b>Cash flows from operating activities</b>					
Profit (loss) for the periods		(52,670,316)	289,947,227	15,714,723	361,397,965
<i>Adjustments to net cash from operating activities</i>					
Depreciation - investment property	10	2,674,296	2,310,824	2,674,296	2,310,823
Depreciation - property plant and equipment	11	2,953,748	5,632,691	2,527,420	5,141,933
Amortization		39,219	24,299	39,219	24,299
(Reversal of) allowance for expected credit loss		743,373	469,922	690,396	529,452
Bad debt (Recovery)		-	28,612	-	28,612
(Gain) loss on sale of other current financial assets		(1,139,886)	-	(994,159)	-
(Gain) loss on fair value adjustment of other current financial assets		(235,275)	(534,552)	(278,948)	(512,451)
Gain on sale of non-current assets held for sale		-	(445,825,974)	-	(445,825,974)
Loss on liquidation of associated company	9	27,254	-	812,848	-
Loss on written off investment property		239,831	-	239,831	-
(Gain) loss on sale of equipment		-	1	-	-
Written off withholding tax		403,838	395,156	-	-
Employee benefit expenses	13	1,863,620	1,966,473	852,112	891,283
Revenue from deferred lease right		-	(273,030)	-	(273,030)
Dividend income		(1,581,800)	(2,209,286)	(8,580,750)	(4,209,146)
Interest income		(1,785,092)	(550,720)	(1,497,215)	(361,209)
Share of (profit) loss from associated companies and joint venture - equity method		75,362,253	59,924,692	-	-
Unrealized (gain) loss from exchange rates		528	19,090	-	-
Tax (income) expense	15	5,408,230	82,919,232	2,365,483	81,293,024
		32,303,821	(5,755,343)	14,565,256	435,581
<i>Changes in operating assets and liabilities</i>					
Trade and other current receivables		(30,701,193)	(5,729,612)	7,046,579	(56,657,825)
Current contract assets		(8,181,966)	(8,094,896)	(1,562,666)	(6,345,443)
Purchase of other current financial assets	6	(505,161,807)	(215,000,000)	(446,727,650)	(210,000,000)
Sale of other current financial assets		502,032,153	-	437,511,305	-
Other non-current receivables		(6,960)	236,323	-	-
Trade and other current payables		64,933,151	154,172,080	41,548,738	154,650,277
Employee benefit obligations paid	13	(771,600)	(10,920,927)	(771,600)	(3,357,827)
Other non-current liabilities		829,000	-	829,000	-
Cash provided by (used in) operating activities		55,274,599	(91,092,375)	52,438,962	(121,275,237)
Income tax paid		(5,918,039)	(8,808,751)	(2,834,110)	(6,123,780)
<b>Net Cash provided by (used in) operating activities</b>		<b>49,356,560</b>	<b>(99,901,126)</b>	<b>49,604,852</b>	<b>(127,399,017)</b>

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

## Prakit Holdings Public Company Limited and its Subsidiaries

## Statements of Cash Flows

For the six-month period ended 30 June 2024

(Reviewed/ Unaudited)

Unit : Baht

	Notes	Consolidated financial statements		Separate financial statements	
		2024	2023	2024	2023
<b>Cash flows from investing activities</b>					
Loans to employees		(200,000)	-	(50,000)	-
Loan repayments from loans to employees		50,000	30,000	-	-
Cash received from fixed deposit account		-	59,400	-	-
Loan to related party		-	(10,000,000)	-	-
Investments in other non-current financial assets		(4,450,525)	(57,981,694)	(4,450,525)	(57,981,694)
Proceeds from sales of other non-current financial assets		23,547,281	46,491,120	23,547,281	46,491,120
Investments in other company		(150,000)	-	(150,000)	-
Loan repayment from related company	3.5	6,000,000	-	-	-
Investments in associated		-	(44,000,000)	-	(44,000,000)
Proceeds from liquidation of associated company	9	607,600	-	607,600	-
Acquisition of investment property		(5,275,729)	(3,001,490)	(5,275,729)	(3,001,490)
Acquisition of property plant and equipment		(1,094,007)	(7,688,779)	(571,183)	(7,495,350)
Acquisition of intangible assets		(96,000)	(164,900)	(96,000)	(164,900)
Proceeds from sale of non-current assets held for sale		-	355,336,400	-	355,336,400
Dividend received		1,581,800	2,209,286	8,580,750	4,209,146
Interest received		1,925,290	314,466	1,526,211	220,746
Difference from currency translation of foreign subsidiaries' financial statements		(16,495)	20,054	-	-
<b>Net cash provided by (used in) investing activities</b>		<b>22,429,215</b>	<b>281,623,863</b>	<b>23,668,405</b>	<b>293,613,978</b>
<b>Cash flows from financing activities</b>					
Repayment of loan from director		-	(18,000,000)	-	(18,000,000)
Dividend paid		(60,450,262)	(60,450,262)	(60,450,262)	(60,450,262)
Dividend paid to non-controlling interests		(1,050)	(140)	-	-
<b>Net cash provided by (used in) financing activities</b>		<b>(60,451,312)</b>	<b>(78,450,402)</b>	<b>(60,450,262)</b>	<b>(78,450,262)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>11,334,463</b>	<b>103,272,335</b>	<b>12,822,995</b>	<b>87,764,699</b>
Cash and cash equivalents at 1 January		132,764,943	66,149,914	91,508,875	20,140,375
<b>Cash and cash equivalents at 30 June</b>		<b>144,099,406</b>	<b>169,422,249</b>	<b>104,331,870</b>	<b>107,905,074</b>
<b>Supplemental disclosure</b>					
Unutilized credit facilities for future working capital		41,000,000	41,000,000	1,000,000	1,000,000

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

**Prakit Holdings Public Company Limited and its Subsidiaries**  
**Condensed notes to the interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024**  
**(Reviewed/ Unaudited)**

**1. General information**

Prakit Holdings Public Company Limited (“the Company”), has been incorporated in Thailand and has its registered office at 88 Soi Sukhumvit 62, 3<sup>rd</sup> intersection, Sukhumvit Road, Phra Kanong Tai, Prakanong, Bangkok, Thailand.

The Company was registered with the Stock Exchange of Thailand on 30 July 1991.

The major shareholder is Prakit and Associated Ltd. (holding 24.97%) which is incorporated in Thailand.

The Company and its subsidiaries (“the Group”) are principally engaged in the production of media and advertisement, media agency, investing in securities and providing management services to subsidiary and affiliated companies. Details of the Company’s subsidiaries as at 30 June 2024 and 31 December 2023 are disclosed in Note 9.

**2. Basis for preparation and presentation of the interim financial statements**

2.1 The interim financial statements have been prepared in accordance with the Thai Accounting Standard No. 34 “Interim Financial Reporting” including guidelines promulgated by the Federation of Accounting Professions and in accordance with the relevant requirements of the Thai Securities and Exchange Commission. The group have prepared the financial statements by presenting the statements of financial position, comprehensive income, changes in shareholder’s equity, and cash flows similar to the annual financial statements.

2.2 The interim financial statements have been prepared to provide an update on the financial statements for the year ended 31 December 2023. They focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial information should be read in conjunction with the financial statements of the Group for the year ended 31 December 2023.

2.3 The interim financial statements of the Group are prepared and presented in Thai language and Thai currency. The English version has been prepared from the Thai financial statements.

2.4 Basis of preparation of the interim consolidated financial statements

The interim consolidated financial statements include the financial statements of the Company and its subsidiaries, collectively called the Group. The Company holds shares in its subsidiaries at the percentages as follows:

	<b>Shareholdings (%)</b>	
	30 June 2024	31 December 2023
Prakit Advertising Ltd.	99.993	99.993
Marketing Drive Worldwide (Thailand) Ltd.	99.965	99.965
Prakit Advertising Co., Ltd. (Myanmar)	70.000	70.000

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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2.5 Accounting policies

These interim financial statements have been prepared by using the significant accounting policies and methods of computation similar to those used in the financial statements for the year ended 31 December 2023 except for the adoption of the newly issued and revised Thai Financial Reporting Standards that are effective for accounting periods beginning on or after 1 January 2024. The adoption of these financial reporting standards does not have any significant impact on the Group's financial statements.

2.6 Accounting Estimates

Preparation of interim financial statements in conformity with Thai Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Actual results may differ from estimates.

**3. Related parties**

Related parties comprise individual and enterprise that control, or are controlled by, the Company, whether directly or indirectly, or which are under common control with the Company.

Related parties also include associates, individuals or enterprise which directly or indirectly own a voting interest in the Company that given then significant influence over the Company, and key management personal, directors or offices of the Company with authority in the planning and direction of the Company's operation, including close members of the family of these individuals and enterprise associated with these individuals also constitute related parties.

The results of related transactions with related parties are included in the financial statements on a normal business basis.

Relationships with the related parties besides subsidiaries and associated companies and joint venture as disclosed in note 9 are as follows :

<b>Related parties</b>	<b>Country / Nationality</b>	<b>Relationships</b>
62 Content & Design Ltd.	Thailand	Some common shareholders and/or directors
Double P Marketing Communications Ltd.	Thailand	Some common shareholders and/or directors
DRAFT Advertising Limited (Cambodia)	Cambodia	Some common shareholders
Prakit and Sons Ltd.	Thailand	Some common shareholders and/or directors
Haadsaikaew Bankrut Resort Limited Partnership	Thailand	Some common shareholders and/or directors
Prakit and Associated Ltd.	Thailand	Some common shareholders and/or directors

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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The pricing policies for particular types of transactions are explained below:

<b>Transaction</b>	<b>Pricing policies</b>
Service income	The mutually agreed rate
Cost of service	The mutually agreed rate
Sale of assets	The mutually agreed price
Sale of investment property	Appraisal value by independent appraiser
Office rental	Based on the space rate charged to other tenants
Management service agreement	The mutually agreed rate
Dividend income	As declared by the invested entities

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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The related party transactions for the three-month periods ended 30 June 2024 and 2023 are detailed as follows:

	Unit: Thousand Baht			
	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	2024	2023	2024	2023
<b>Subsidiary companies</b>				
Service income	-	-	310	1,451
Commission income	-	-	577	317
Management service income	-	-	416	436
Rental income	-	-	999	999
Dividend income	-	-	6,999	2,000
Other income	-	-	269	229
Cost of services	-	-	1,402	442
<b>Joint Venture</b>				
Service income	-	2	-	-
Commission income	33	12	33	12
Management service income	450	450	450	450
Rental income	103	90	103	90
Other income	29	34	29	34
<b>Associated companies</b>				
Service income	1,230	2,456	-	403
Commission income	-	211	-	211
Cost of services	2	84	-	-
Expenses	84	57	49	30
<b>Other related parties</b>				
Service income	70	-	70	-
Commission income	66	71	66	71
Management service income	15	15	15	15
Rental income	103	103	103	103
Other income	698	662	39	42
Costs of services	1,845	1,042	15	287
<b>Key management remuneration</b>				
Short - term benefits	5,885	5,994	4,247	4,438
Post-employment benefits	152	167	95	111

**Prakit Holdings Public Company Limited and its Subsidiaries**  
**Condensed notes to the interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024**  
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The related party transactions for the six-month periods ended 30 June 2024 and 2023 are detailed as follows:

	Unit: Thousand Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	2024	2023	2024	2023
<b>Subsidiary companies</b>				
Service income	-	-	380	1,481
Commission income	-	-	935	754
Management service income	-	-	812	842
Rental income	-	-	1,998	1,998
Dividend income	-	-	6,999	2,000
Other income	-	-	487	435
Cost of services	-	-	1,807	622
Expenses	-	-	792	-
<b>Joint Venture</b>				
Service income	7	3	-	-
Commission income	62	53	62	53
Management service income	900	900	900	900
Rental income	198	180	198	180
Interest income	20	-	-	-
Other income	55	62	55	62
Cost of services	-	40	-	-
<b>Associated companies</b>				
Service income	2,132	3,177	-	403
Commission income	-	409	-	409
Cost of services	2	84	-	-
Expenses	84	72	49	45
<b>Other related parties</b>				
Service income	70	-	174	-
Commission income	187	191	187	191
Management service income	30	30	30	30
Rental income	207	207	207	207
Other income	1,367	1,304	68	76
Costs of services	4,228	2,465	35	295
<b>Key management remuneration</b>				
Short - term benefits	11,803	11,890	8,523	8,780
Post-employment benefits	304	333	189	222

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**(Reviewed/ Unaudited)**

Balances as at 30 June 2024 and 31 December 2023 with related parties are detailed as follows:

**3.1 Trade accounts receivable-related parties**

	Unit: Thousand Baht			
	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Subsidiary companies</b>				
Prakit Advertising Ltd.	-	-	4,282	6,131
Marketing Drive Worldwide (Thailand) Ltd.	-	-	93	126
<b>Associated company</b>				
Sukhumvit 62 Medical Ltd.	1,966	2,483	96	43
<b>Joint Venture</b>				
Bangkok Writer and Partners Ltd.	463	1,518	463	1,304
<b>Other related parties</b>				
Double P Marketing Communications Ltd.	29	336	29	207
62 Content & Design Ltd.	34	11	34	11
DRAFT Advertising Ltd. (Cambodia)	675	219	456	219
<b>Total</b>	<b>3,167</b>	<b>4,567</b>	<b>5,453</b>	<b>8,041</b>
Less : allowance for expected credit loss	-	-	-	-
<b>Net</b>	<b>3,167</b>	<b>4,567</b>	<b>5,453</b>	<b>8,041</b>



**Prakit Holdings Public Company Limited and its Subsidiaries**  
**Condensed notes to the interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024**  
**(Reviewed/ Unaudited)**

As at 30 June 2024 and 31 December 2023, aging analyses of trade accounts receivable from related companies are detailed as follows:

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
Within credit terms	2,731	3,344	3,397	3,749
Overdue:				
Less than 3 months	227	1,162	835	1,981
3 - 6 months	71	10	1,083	1,815
6 - 12 months	128	51	128	207
Over 12 months	10	-	10	289
<b>Total</b>	<b>3,167</b>	<b>4,567</b>	<b>5,453</b>	<b>8,041</b>
Less: allowance for expected credit loss	-	-	-	-
<b>Net</b>	<b>3,167</b>	<b>4,567</b>	<b>5,453</b>	<b>8,041</b>

**3.2 Media receivables - related parties**

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Subsidiary companies</b>				
Prakit Advertising Ltd.	-	-	18,770	24,945
Marketing Drive Worldwide (Thailand) Ltd.	-	-	131	2,026
<b>Joint Venture</b>				
Bangkok Writer and Partners Ltd.	2,401	4,228	2,401	4,228
<b>Associated company</b>				
Sukhumvit 62 Medical Ltd.	2,511	1,621	-	-
<b>Other related parties</b>				
Double P Marketing Communication Ltd.	2,162	8,566	2,162	8,566
DRAFT Advertising Ltd. (Cambodia)	2,177	919	2,177	919
<b>Total</b>	<b>9,251</b>	<b>15,334</b>	<b>25,641</b>	<b>40,684</b>
Less : allowance for expected credit loss	-	-	-	-
<b>Net</b>	<b>9,251</b>	<b>15,334</b>	<b>25,641</b>	<b>40,684</b>

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**(Reviewed/ Unaudited)**

As at 30 June 2024 and 31 December 2023, aging analyses of media receivables from related parties are detailed as follows:

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
Within credit terms	6,818	6,368	12,396	19,885
Overdue:				
Less than 3 months	1,747	6,723	4,558	16,758
3 - 6 months	357	352	8,358	595
6 - 12 months	75	1,891	75	3,446
Over 12 months	254	-	254	-
<b>Total</b>	<b>9,251</b>	<b>15,334</b>	<b>25,641</b>	<b>40,684</b>
Less: allowance for expected credit loss	-	-	-	-
<b>Net</b>	<b>9,251</b>	<b>15,334</b>	<b>25,641</b>	<b>40,684</b>

**3.3 Advances to related party**

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Other related party</b>				
DRAFT Advertising Ltd. (Cambodia)	902	1,329	902	1,045

**3.4 Accrued interest – related company**

Unit : Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Joint venture</b>				
Bangkok Writer and Partners Ltd.	-	157	-	-

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**3.5 Short term loan to related company**

Unit : Thousand Baht

	<i>Interest rate</i> (%)	<b>Consolidated</b>		<b>Separate</b>	
		<b>financial statements</b>		<b>financial statements</b>	
		30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Joint venture</b>					
Bangkok Writer and Partners Ltd.	5.00	-	6,000	-	-

The movements of loan to related company for the six-month periods ended 30 June 2024 and 2023 are as follows :

Unit : Thousand Baht

<i>Short term loan to related company</i>	<b>Consolidated</b>		<b>Separate</b>	
	2024	2023	2024	2023
<b>Joint venture</b>				
As at 1 January	6,000	-	-	-
Increase	-	-	-	-
Decrease	(6,000)	-	-	-
<b>As at 30 June</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Prakit Holdings Public Company Limited and its Subsidiaries**  
**Condensed notes to the interim financial statements**  
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**(Reviewed/ Unaudited)**

**3.6 Trade accounts payable - related parties**

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Subsidiary companies</b>				
Prakit Advertising Ltd.	-	-	6,190	17,043
Prakit Advertising Co., Ltd. (Myanmar)	-	-	9,191	9,456
<b>Joint Venture</b>				
Bangkok Writer and Partners Ltd.	-	171	-	171
<b>Associated company</b>				
Sukhumvit 62 Medical Ltd.	-	38	-	-
<b>Other related parties</b>				
62 Content & Design Ltd.	1,862	1,941	46	318
Prakit and Sons Limited	-	23	-	23
<b>Total</b>	<b>1,862</b>	<b>2,173</b>	<b>15,427</b>	<b>27,011</b>

**3.7 Media payable - related party**

Unit : Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Subsidiary company</b>				
Prakit Advertising Co., Ltd. (Myanmar)	-	-	850	548

**3.8 Billing agent payable - related party**

Unit: Thousand Baht

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Other related party</b>				
DRAFT Advertising Ltd. (Cambodia)	1,662	2,811	-	-

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**3.9 Employee expenses payable - related party**

Unit: Thousand Baht

	Consolidated		Separate	
	financial statements		financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
<b>Subsidiary company</b>				
Prakit Advertising Ltd.	-	-	770	770

**3.10 Other matters**

Two subsidiary companies have entered into agreements to rent office spaces from the Company for periods of 1 year ending December 2024 with the monthly rental rates at Baht 197,000 and Baht 40,000, respectively.

Two other related parties have entered into agreements to rent office spaces from the Company for periods of 3 years and 1 year ending December 2025 and December 2024, respectively, with the monthly rental rates at Baht 30,000 and Baht 4,500, respectively.

A subsidiary has entered into an agreement to lease office equipment from the Company for a period of 1 year ending December 2024, with the monthly rental rate at Baht 96,000.

A joint-venture company has entered into an agreement to rent office space from the Company for a period of 1 year ending December 2024, with the monthly rental rate at Baht 30,000.

The Company has entered into agreements to provide management services to a subsidiary company for a period of 1 year ending December 2024, with the monthly service rate at Baht 32,000. The Company has also entered into an agreement to provide management service to a joint-venture company for a period of 1 year ending December 2024 with the monthly service rate at Baht 150,000.

**4. Cash and cash equivalents**

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
Cash on hand	1,463	1,029	45	45
Cash at banks – current accounts	6,366	4,343	5,508	2,146
Cash at banks – savings accounts	136,270	127,393	98,779	89,318
<b>Total</b>	<b>144,099</b>	<b>132,765</b>	<b>104,332</b>	<b>91,509</b>

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**5. Trade and other current receivables**

As at 30 June 2024 and 31 December 2023, trade and other current receivables are detailed as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Trade accounts receivable</b>				
Trade accounts receivable				
Related parties	3,167	4,567	5,453	<del>891</del>
Other parties – net	56,805	27,959	12,180	<del>72</del>
Media receivables				
Related parties	9,251	15,334	25,641	<del>4184</del>
Other parties – net	135,468	124,945	114,093	<del>10460</del>
<b>Other current receivables</b>				
Billing agent receivables	284	511	-	
Advances to related party	902	1,329	902	<del>135</del>
Advanced payments for media	7,939	5,525	5,991	<del>32</del>
Accrued interest – related company	-	157	-	
Accrued income	6,029	8,169	5,359	<del>76</del>
Advanced payments – others	2,524	2,232	10	
Receivable from the Revenue Department	12,107	7,400	6,011	<del>524</del>
Others	2,090	6,559	1,040	<del>59</del>
<b>Total</b>	<b>236,566</b>	<b>204,687</b>	<b>176,680</b>	<b>18446</b>

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As at 30 June 2024 and 31 December 2023, aging analyses of trade accounts receivable from other parties are detailed as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
Within credit terms	40,873	17,881	4,372	5,684
Overdue:				
Less than 3 months	14,781	9,688	7,814	1,795
3-6 months	1,237	461	27	205
6-12 months	93	-	94	-
Over 12 months	-	1,240	-	-
<b>Total</b>	<b>56,984</b>	<b>29,270</b>	<b>12,307</b>	<b>7,684</b>
Less: allowance for expected credit loss	(179)	(1,311)	(127)	(72)
<b>Net</b>	<b>56,805</b>	<b>27,959</b>	<b>12,180</b>	<b>7,612</b>

As at 30 June 2024 and 31 December 2023, aging analyses of media receivables from other parties are detailed as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
Within credit terms	77,231	99,712	59,835	81,737
Overdue:				
Less than 3 months	57,995	23,075	54,016	20,739
3-6 months	330	3,171	330	3,167
6-12 months	1,561	-	1,561	-
Over 12 months	-	4,296	-	-
<b>Total</b>	<b>137,117</b>	<b>130,254</b>	<b>115,742</b>	<b>105,643</b>
Less: allowance for expected credit loss	(1,649)	(5,309)	(1,649)	(1,013)
<b>Net</b>	<b>135,468</b>	<b>124,945</b>	<b>114,093</b>	<b>104,630</b>

**Prakit Holdings Public Company Limited and its Subsidiaries**  
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**6. Other current financial assets – others**

As at 30 June 2024 and 31 December 2023 other current financial assets – others are consisted of:

Unit : Thousand Baht

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
Unit trusts – at cost	143,269	138,999	130,124	119,914
Fair value adjustment	(3,833)	(4,068)	(3,833)	(4,112)
<b>Net</b>	<b>139,436</b>	<b>134,931</b>	<b>126,291</b>	<b>115,802</b>

The movements of other current financial assets - others for the six-month periods ended 30 June 2024 and 2023 are as follows:

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2024	2023	2024	2023
Balances at beginning of the periods – at cost	138,999	14,377	119,914	9,377
Acquisition	505,162	215,000	446,727	210,000
Disposal	(500,892)	-	(436,517)	-
<b>Total</b>	<b>143,269</b>	<b>229,377</b>	<b>130,124</b>	<b>219,377</b>
Fair value adjustment	(3,833)	(3,948)	(3,833)	(4,010)
<b>Net</b>	<b>139,436</b>	<b>225,429</b>	<b>126,291</b>	<b>215,367</b>

**7. Bank deposit used as collateral**

Unit: Thousand Baht

	Consolidated financial statements			
	30 June 2024		31 December 2023	
	Amount	Interest Rate	Amount	Interest Rate
Time deposit – used as collateral for bank overdraft	30,000	0.30%	30,000	0.30%



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**8. Other non - current financial assets**

Unit: Thousand Baht

As at 30 June 2024

	<b>Consolidated/ Separate financial statements</b>			
	Marketable equity securities	Held to maturity debt securities	Non marketable equity securities	Total
Debt Securities - at cost	-	30,000	-	30,000
Equity Securities - at cost	58,271	-	5,800	64,071
Fair value adjustment	(17,549)	-	-	(17,549)
<b>Net</b>	<b>40,722</b>	<b>30,000</b>	<b>5,800</b>	<b>76,522</b>

Unit: Thousand Baht

As at 31 December 2023

	<b>Consolidated/ Separate financial statements</b>			
	Marketable equity securities	Held to maturity debt securities	Non marketable equity securities	Total
Debt Securities - at cost	-	30,000	-	30,000
Equity Securities - at cost	74,028	-	5,650	79,678
Fair value adjustment	(10,756)	-	-	(10,756)
<b>Net</b>	<b>63,272</b>	<b>30,000</b>	<b>5,650</b>	<b>98,922</b>

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Movements of other non-current financial assets for the six-month periods ended 30 June 2024 and 2023 are as follows:

Unit: Thousand Baht

	<b>Consolidated / Separate financial statements</b>	
	2024	2023
Balances at beginning of periods	109,678	131,306
Acquisition	5,946	62,968
Disposal	(21,553)	(94,915)
<b>Total</b>	<b>94,071</b>	<b>99,359</b>
Fair value adjustment	(17,549)	(8,756)
<b>Net</b>	<b>76,522</b>	<b>90,603</b>

Differences between fair values and cost are treated as “unrealized gain (loss) on fair value adjustment in securities” and presented in the statements of comprehensive income.

**9. Investments in joint venture, associated and subsidiary companies**

As at 30 June 2024

Unit: Thousand Baht

<b>Consolidated financial statements</b>						
Entities' Name	Type of business	Paid-up share capital (Baht)	Investment Ownership (%)	Valuation		
				Cost method	Equity method	Dividend received
<b>Associated Company</b>						
Sukhumvit 62 Medical Ltd.	Hospital	1,700,000,000	32.00	544,000	223,794	-
<b>Joint Venture (Held by a subsidiary)</b>						
Bangkok Writer and Partners Ltd.	Advertising	10,000,000	42.00	16,800	21,088	-
					<b>244,882</b>	<b>-</b>

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As at 31 December 2023

Unit: Thousand Baht

**Consolidated financial statements**

Entities' Name	Type of business	Paid-up share capital (Baht)	Investment Ownership (%)	Valuation		Dividend received
				Cost method	Equity method	
<b>Associated Companies</b>						
Direct Response (Thailand) Co., Ltd.	Advertising	2,000,000	49.00	1,421	635	-
Sukhumvit 62 Medical Ltd.	Hospital	1,700,000,000	32.00	544,000	295,349	-
<b>Joint Venture (Held by a subsidiary)</b>						
Bangkok Writer and Partners Ltd.	Advertising	10,000,000	42.00	16,800	24,895	-
					<b>320,879</b>	<b>-</b>

As at 30 June 2024 and 31 December 2023

Unit: Thousand Baht

**Separate financial statements**

Entities' Name	Type of business	Paid-up share Capital (in Baht/ US\$)	Investment Ownership (%)		Valuation of investments by cost method		Dividend received	
			30 Jun 24	31 Dec 23	30 Jun 24	31 Dec 23	30 Jun 24	31 Dec 23
<b>Subsidiary Companies</b>								
Prakit Advertising Ltd.	Advertising	10,000,000	99.99	99.99	9,999	9,999	4,999	1,999
Marketing Drive Worldwide (Thailand) Ltd.	Advertising	2,000,000	99.965	99.965	1,999	1,999	1,999	-
Prakit Advertising Co., Ltd. (Myanmar)	Advertising	50,000 US\$	70.00	70.00	1,154	1,154	-	-
					<b>13,152</b>	<b>13,152</b>		
<b>Associated Companies</b>								
Direct Response (Thailand) Co., Ltd. *	Advertising	2,000,000	-	49.00	-	1,421	-	-
Sukhumvit 62 Medical Ltd.	Hospital	1,700,000,000	32.00	32.00	544,000	544,000	-	-
					<b>544,000</b>	<b>545,421</b>	<b>-</b>	<b>-</b>
<b>Total</b>					<b>557,152</b>	<b>558,573</b>	<b>6,998</b>	<b>1,999</b>
Less: Allowance for impairment loss					-	-		
<b>Net</b>					<b>557,152</b>	<b>558,573</b>		

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\* The Extraordinary General Meeting of Shareholders No. 1/2024 on 18 March 2024 of Direct Response (Thailand) Co., Ltd. passed a resolution to dissolve the business, effective from 18 March 2024 onward. The Company received a refund of Baht 607,600 for its investment in shares of this company, resulting in a loss of Baht 27,254 in the consolidated financial statements and Baht 812,848 in the separate financial statements.

**10. Investment property**

Movements of investment property for the six-month period ended 30 June 2024 are as follows:

	Unit: Thousand Baht
	<b>Consolidated / Separate financial statements</b>
Book value as at 1 January 2024	221,411
Purchases during the period – at cost	5,276
Written-off	(240)
Depreciation for the period	(2,675)
<b>Book value as at 30 June 2024</b>	<b>223,772</b>

**11. Property, plant and equipment**

Movements of property, plant and equipment for the six-month period ended 30 June 2024 are as follows:

	Unit: Thousand Baht	
	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
Book value as at 1 January 2024	75,408	74,056
Purchases during the period – at cost	1,094	571
Depreciation for the period	(2,954)	(2,527)
<b>Book value as at 30 June 2024</b>	<b>73,548</b>	<b>72,100</b>

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**12. Trade and other current payables**

As at 30 June 2024 and 31 December 2023, trade and other current payables are consisted of:

	Unit: Thousand Baht			
	Consolidated financial statements		Separate financial statements	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
<b>Trade accounts payable</b>				
Trade accounts payable				
Related parties	1,862	2,173	15,427	27,011
Other parties	37,562	32,650	6,139	4,358
Media payables				
Related parties	-	-	850	548
Other parties	137,603	140,383	111,694	118,876
<b>Total</b>	<b>177,027</b>	<b>175,206</b>	<b>134,110</b>	<b>150,793</b>
<b>Other current payables</b>				
Billing agent payables - related parties	1,662	2,811	-	-
Staff expenses payables - related parties	-	-	770	770
Payable for investment in marketable equity securities	1,346	2,979	1,346	2,979
Deposits received	106,117	40,662	93,441	30,465
Accrued expenses	2,732	3,547	2,295	3,122
Payable to the Revenue Department	24,257	21,795	11,314	12,390
Others	746	608	613	475
<b>Total</b>	<b>136,860</b>	<b>72,402</b>	<b>109,779</b>	<b>50,201</b>
<b>Total trade and other current payables</b>	<b>313,887</b>	<b>247,608</b>	<b>243,889</b>	<b>200,994</b>

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**13. Non-current provision for employee benefits**

Unit: Thousand Baht

	Consolidated financial statements		Separate financial statements	
	2024	2023	2024	2023
<b>Balance as at 1 January</b>	<b>40,332</b>	<b>53,886</b>	<b>18,971</b>	<b>23,898</b>
Current service cost	1,366	1,452	622	655
Interest on obligation	498	514	230	237
Defined benefit paid	(772)	(10,921)	(772)	(3,358)
<b>Balance as at 30 June</b>	<b>41,424</b>	<b>44,931</b>	<b>19,051</b>	<b>21,432</b>

As at 30 June 2024, the weighted-average duration of the defined benefit obligation of the Company was 9 years and the subsidiaries were 9 - 16 years.

Actuarial assumptions at the reporting date are detailed as follows:

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2024	2023	2024	2023
	(%)			
Discount rate	2.30-2.96	2.30-2.96	2.30	2.30
Turnover rate	4.30-34.38	4.30-34.38	4.30-34.38	4.30-34.38
Future salary increase rate	3.00	3.00	3.00	3.00
Mortality rate	According to 2017 Thailand Mortality Ordinary Life Table			

**14. Segment information**

The Group has three reportable segments, as described below, which are the Group's strategic divisions. The strategic divisions offer different services and are managed separately. For each of the strategic divisions, the chief operating decision maker (CODM) reviews internal management reports on at least a quarterly basis. The following summary describes the operations in each of the Group's reportable segments.

- Segment 1 Advertising production
- Segment 2 Media agency
- Segment 3 Investing business

In addition, the Group has presented the information relating to geographic segments based on the geographical location of assets. Information regarding the results of each reportable segment is included in the internal management reports that are reviewed by the Group's CODM.

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Information in reportable segment in the consolidated financial statement information for the three-month periods ended 30 June 2024 and 2023 are as follows:

	Unit: Million Baht							
	Service income		Commission income		Investment income		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Revenues	64	38	32	26	8	3	104	67
Profit for reportable segments	19	7	16	10	5	3	40	20
Unallocated other income							6	2
Share of profit (loss) from investments								
- equity method							(35)	(33)
Unallocated expenses							(23)	(25)
<b>Profit (loss) from operating activities</b>							<b>(12)</b>	<b>(36)</b>

Information in reportable segment in the consolidated financial statement information for the six-month periods ended 30 June 2024 and 2023 are as follows:

	Unit: Million Baht							
	Service income		Commission income		Investment income		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Revenues	114	63	58	46	10	507	182	616
Profit for reportable segments	33	10	24	12	7	449	64	471
Unallocated other income							11	10
Share of profit (loss) from investments								
- equity method							(75)	(60)
Unallocated expenses							(47)	(48)
<b>Profit (loss) from operating activities</b>							<b>(47)</b>	<b>373</b>

	Unit: Million Baht							
	Service income		Commission income		Investment income		Total	
	30 Jun	31 Dec	30 Jun	31 Dec	30 Jun	31 Dec	30 Jun	31 Dec
	2024	2023	2024	2023	2024	2023	2024	2023
Total assets by reportable segments	57	28	148	145	685	776	890	949
Other unallocated assets	-	-	-	-	-	-	327	316
<b>Total assets</b>	<b>57</b>	<b>28</b>	<b>148</b>	<b>145</b>	<b>685</b>	<b>776</b>	<b>1,217</b>	<b>1,265</b>

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Information relating to geographic segments in the consolidated financial statements for the three-month periods ended 30 June 2024 and 2023 are as follows:

	Unit : Million Baht					
	Domestic		Overseas		Total	
	2024	2023	2024	2023	2024	2023
Services, commission and investment income	102	67	2	-	104	67
Profit (Loss) by geographical segments	39	21	1	(1)	40	20
Total assets for reportable segment (30 June 2024 and 31 December 2023)	1,188	1,238	29	27	1,217	1,265

Information relating to geographic segments in the consolidated financial statements for the six-month periods ended 30 June 2024 and 2023 are as follows:

	Unit : Million Baht					
	Domestic		Overseas		Total	
	2024	2023	2024	2023	2024	2023
Services, commission and investment income	179	557	3	1	182	558
Profit (Loss) by geographical segments	64	473	-	(2)	64	471
Total assets for reportable segment (30 June 2024 and 31 December 2023)	1,188	1,238	29	27	1,217	1,265

**15. Income tax**

Income tax expense (revenue) for the three-month periods ended 30 June 2024 and 2023 are as follows:

	Unit: Thousand Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	2024	2023	2024	2023
Current income tax	3,337	(8,848)	2,113	(8,852)
Deferred income tax	788	615	(115)	535
<b>Total</b>	<b>4,125</b>	<b>(8,233)</b>	<b>1,998</b>	<b>(8,317)</b>



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Income tax expense (revenue) for the six-month periods ended 30 June 2024 and 2023 are as follows:

	Unit: Thousand Baht			
	Consolidated		Separate	
	financial statements		financial statements	
	2024	2023	2024	2023
Current income tax	4,684	79,017	2,454	78,704
Deferred income tax	724	3,902	(89)	2,589
<b>Total</b>	<b>5,408</b>	<b>82,919</b>	<b>2,365</b>	<b>81,293</b>

**16. Basic earnings (loss) per share**

The calculation of basic earnings (loss) per share for the three-month and six-month periods ended 30 June 2024 and 2023 is based on the profit (loss) for each period attributable to equity of the Company's shareholders by using weighted average number of ordinary shares outstanding during each period as follows:

	Unit: Thousand Baht/ Thousand Shares			
	Consolidated financial statements		Separate financial statements	
	2024	2023	2024	2023
<i>For the three-month periods</i>				
Profit (Loss) attributable to equity of the Company's shareholders	(16,581)	(27,613)	15,897	10,062
Weighted average number of ordinary shares	60,450	60,450	60,450	60,450
<b>Basic earnings (loss) per share (Baht)</b>	<b>(0.27)</b>	<b>(0.46)</b>	<b>0.26</b>	<b>0.17</b>

	Unit: Thousand Baht/ Thousand Shares			
	Consolidated financial statements		Separate financial statements	
	2024	2023	2024	2023
<i>For the six-month periods</i>				
Profit (Loss) attributable to equity of the Company's shareholders	(52,575)	290,491	15,715	361,398
Weighted average number of ordinary shares	60,450	60,450	60,450	60,450
<b>Basic earnings (loss) per share (Baht)</b>	<b>(0.87)</b>	<b>4.81</b>	<b>0.26</b>	<b>5.98</b>

**17. Dividend**

**The Company**

The Company's shareholders at the Annual General Meeting No.1/2024 held on 26 April 2024 passed a resolution to pay dividend at the rate of Baht 1.00 per share, amounting to Baht 60.45 million, and was paid on 23 May 2024.

**Subsidiaries**

The shareholders of a subsidiary at the Annual General Meeting No.1/2024 held on 29 April 2024 passed a resolution to pay dividend at the rate of Baht 50 per share, amounting to Baht 5 million, and was paid on 20 May 2024.

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The shareholders of a subsidiary at the Annual General Meeting No.1/2024 held on 26 April 2024 passed a resolution to pay dividend at the rate of Baht 100 per share, amounting to Baht 2 million, and was paid on 20 May 2024.

**18. Fair Value Measurement**

Fair value has been defined in different level of input as follow:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as price) or indirectly (that is, derived from prices)
- Level 3 Inputs for the asset or liability that are not based on observable market data (that is, unobservable input).

The following financial assets and liabilities are measured at fair value at 30 June 2024:

Unit: Thousand Baht

<b>Consolidated financial Statements</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	139,436	-	139,436
<i>Other non - current financial assets</i>				
Marketable equity securities	40,722	-	-	40,722
Held to maturity debt securities	-	30,000	-	30,000
Other investments	-	-	5,800	5,800
<b>Total assets</b>	<b>40,722</b>	<b>169,436</b>	<b>5,800</b>	<b>215,958</b>

Unit: Thousand Baht

<b>Separate financial Statements</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	126,291	-	126,291
<i>Other non - current financial assets</i>				
Marketable equity securities	40,722	-	-	40,722
Held to maturity debt securities	-	30,000	-	30,000
Other investments	-	-	5,800	5,800
<b>Total assets</b>	<b>40,722</b>	<b>156,291</b>	<b>5,800</b>	<b>202,813</b>

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The following financial assets and liabilities are measured at fair value at 31 December 2023:

Unit: Thousand Baht

	<b>Consolidated financial Statements</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	134,931	-	134,931
<i>Other non-current financial assets</i>				
Marketable equity securities	63,272	-	-	63,272
Held to maturity debt securities	-	30,000	-	30,000
Other investments	-	-	5,650	5,650
<b>Total assets</b>	<b>63,272</b>	<b>164,931</b>	<b>5,650</b>	<b>233,853</b>

Unit: Thousand Baht

	<b>Separate financial Statements</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<i>Assets</i>				
<i>Other current financial assets</i>				
Unit trusts	-	115,802	-	115,802
<i>Other non-current financial assets</i>				
Marketable equity securities	63,272	-	-	63,272
Held to maturity debt securities	-	30,000	-	30,000
Other investments	-	-	5,650	5,650
<b>Total assets</b>	<b>63,272</b>	<b>145,802</b>	<b>5,650</b>	<b>214,724</b>

*Valuation method of fair value for Level 2 input*

Investments in unit trusts are measured at fair valued by using unit price based on Net Asset Value (NAV) of the funds that are publicized by the Fund Manager.

**19. Capital management**

The primary objectives of the Group's capital management are to maintain their ability to continue on the ongoing basis and to maintain an appropriate structure.

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As at 30 June 2024 and 31 December 2023, debt-to-equity ratios of the consolidated financial statements are 0.42:1 and 0.30:1, respectively, and the separate financial statements are 0.24:1 and 0.19:1, respectively.

**20. Commitments**

As at 30 June 2024, the Company had commitments, which were not disclosed in other places in these financial statements, are detailed as follows:

The Group has obtained overdraft credit lines from several banks amounting to Baht 69.5 million. The Group has mortgaged and pledged land and buildings of the Company and bank deposits of a subsidiary company and its directors as collateral, and also have the directors of the Company and its subsidiary as co-guarantors.

The Company has pledged certain land and buildings as collateral for the issuance of promissory notes, contract guarantee and bid bonds obtaining from banks for the joint venture in the total amount of Baht 80 million.

A subsidiary has pledged its fixed deposits as mentioned in Note 7 as collateral for guaranteeing contract of a joint venture in the amount of Baht 7.5 million.

The director's government bonds amounting to Baht 500,000 have been used as collateral for obtaining bank guarantee for the Company's electricity consumption with respect to the contract with Metropolitan Electricity Authority.

**21. Other information**

As at 30 June 2024 and 31 December 2023, net asset per share in the consolidated financial statements were Baht 14.18 per share and Baht 16.10 per share, respectively, and were Baht 18.16 per share and Baht 18.96 per share, respectively, for net asset in the separate financial statements.

**22. Reclassification of accounts**

Certain accounts in the 2023 financial statements have been reclassified to conform with the presentation of the 2024 financial statements as follows:

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Unit: Thousand Baht

	<b>Consolidated financial Statements</b>		
	Before		After
	reclass.	Reclass.	reclass.
<b>Statement of Financial Position</b>			
Trade and other current receivables	215,862	(11,175)	204,687
Current contract assets	-	18,575	18,575
Other current assets	7,400	(7,400)	-
Other non-current assets	8,978	(8,978)	-
Other non-current receivables	-	8,978	8,978
Trade and other current payables	225,813	21,795	247,608
Other current liabilities	21,795	(21,795)	-
<b>Total</b>		-	

Unit: Thousand Baht

	<b>Separate financial Statements</b>		
	Before		After
	reclass.	Reclass.	reclass.
<b>Statement of Financial Position</b>			
Trade and other current receivables	196,426	(11,980)	184,446
Current contract assets	-	17,194	17,194
Other current assets	5,214	(5,214)	-
Other non-current assets	2	(2)	-
Other non-current receivables	-	2	2
Trade and other current payables	188,604	12,390	200,994
Other current liabilities	12,390	(12,390)	-
<b>Total</b>		-	

**23. Approval of the financial statements**

These interim financial statements have been approved for issue by the Board of Directors on 9 August 2024.