

**XSpring Capital Public Company Limited and its subsidiaries**

**Statements of financial position**

**As at 30 September 2024**

(Unit: Baht)

Notes	Consolidated financial statements		Separate financial statements		
	30 September 2024	31 December 2023	30 September 2024	31 December 2023	
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)	
<b>Assets</b>					
<b>Current assets</b>					
	Cash and cash equivalents	327,779,179	437,515,609	156,758,946	192,322,712
	Trade and other current receivables	10,891,777	19,978,009	-	130,332
	Current portion of loans	3,906,039,867	2,030,000,000	3,906,039,867	2,030,000,000
	Short-term loans to related parties	57,800,000	57,800,000	2,087,200,000	1,720,800,000
	Other current financial assets	1,370,588,125	2,687,761,632	1,241,055,577	2,580,943,699
	Assets classified as held for sale	112,678,014	100,488,014	688,014	688,014
	Digital assets	45,887,974	30,425,755	-	-
	Other current assets	528,717,452	184,701,004	389,139,994	91,316,383
	<b>Total current assets</b>	<b>6,360,382,388</b>	<b>5,548,670,023</b>	<b>7,780,882,398</b>	<b>6,616,201,140</b>
<b>Non-current assets</b>					
	Restricted bank deposits	30,700,483	30,452,490	200,000	200,000
	Loans - net of current portion	59,721,492	-	59,721,492	-
	Securities business receivables - net	-	-	-	-
	Loans to the purchase of debtors and accrued interest receivables - net	1,139,866,944	1,198,309,216	-	-
	Other non-current financial assets	2,517,801,206	2,234,939,616	1,859,128,644	2,234,939,524
	Investments in subsidiaries and associates	1,633,619,301	1,663,316,345	2,491,955,132	2,191,955,132
	Leasehold improvements and equipment	63,902,142	73,904,389	32,662,468	38,009,686
	Intangible assets	242,777,159	273,212,530	5,631,710	3,667,737
	Deferred tax assets	128,733,899	126,965,109	113,719,911	109,031,912
	Other non-current assets	20,033,336	15,907,702	23,224,614	27,900,824
	<b>Total non-current assets</b>	<b>5,837,155,962</b>	<b>5,617,007,397</b>	<b>4,586,243,971</b>	<b>4,605,704,815</b>
	<b>Total assets</b>	<b>12,197,538,350</b>	<b>11,165,677,420</b>	<b>12,367,126,369</b>	<b>11,221,905,955</b>

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

**XSpring Capital Public Company Limited and its subsidiaries**

**Statements of financial position (continued)**

**As at 30 September 2024**

(Unit: Baht)

Notes	Consolidated financial statements		Separate financial statements	
	30 September 2024	31 December 2023	30 September 2024	31 December 2023
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Liabilities and shareholders' equity</b>				
<b>Current liabilities</b>				
Trade and other-current payables	911,856	914,959	902,943	902,943
Current portion of lease liabilities	14,429,673	15,059,319	14,325,838	14,751,167
Corporate income tax payable	15,870,301	32,183,746	15,870,301	32,080,114
Other current liabilities	72,223,859	59,705,859	33,356,477	29,944,088
<b>Total current liabilities</b>	<b>103,435,689</b>	<b>107,863,883</b>	<b>64,455,559</b>	<b>77,678,312</b>
<b>Non-current liabilities</b>				
Long-term borrowings	13.2 75,000,000	75,000,000	-	-
Lease liabilities - net of current portion	34,157,132	44,705,231	33,421,115	43,947,373
Non-current provisions for employee benefits	16,600,278	12,384,943	7,420,364	6,311,227
Unrealised gain on transfer of business to an associated company	148,205,819	148,205,819	-	-
Other non-current liabilities	10,553,543	13,573,327	6,646,567	7,222,390
<b>Total non-current liabilities</b>	<b>284,516,772</b>	<b>293,869,320</b>	<b>47,488,046</b>	<b>57,480,990</b>
<b>Total liabilities</b>	<b>387,952,461</b>	<b>401,733,203</b>	<b>111,943,605</b>	<b>135,159,302</b>
<b>Shareholders' equity</b>				
Share capital	10			
Registered share capital				
10,747,074,720 ordinary shares of Baht 0.50 each	5,373,537,360	5,373,537,360	5,373,537,360	5,373,537,360
Issued and paid-up share capital				
10,700,191,101 ordinary shares of Baht 0.50 each (31 December 2023: 9,516,093,337 ordinary shares of Baht 0.50 each)	5,350,095,551	4,758,046,669	5,350,095,551	4,758,046,669
Premium on share capital	6,557,114,209	6,184,123,412	6,557,114,209	6,184,123,412
Retained earnings (deficit)				
Appropriated				
Statutory reserve	118,741,094	118,741,094	118,741,094	118,741,094
Unappropriated (deficit)	44,312,796	(70,389,639)	431,979,986	199,996,613
Difference arising on change of partial interest in a subsidiary	(4,560,072)	(4,560,072)	-	-
Other components of shareholders' equity	(256,117,689)	(222,017,247)	(202,748,076)	(174,161,135)
<b>Total shareholders' equity</b>	<b>11,809,585,889</b>	<b>10,763,944,217</b>	<b>12,255,182,764</b>	<b>11,086,746,653</b>
<b>Total liabilities and shareholders' equity</b>	<b>12,197,538,350</b>	<b>11,165,677,420</b>	<b>12,367,126,369</b>	<b>11,221,905,955</b>
	-	-	-	-

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

(Ms. Varangkana Artkarasatapon)

Directors

(Mr. Pinit Puapan)

Directors