BUILDERSMART PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES INTERIM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION FOR THE THREE-MONTH AND NINE -MONTH PERIODS ENDED SEPTEMBER 30, 2021

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

#### To the Board of Directors and the Shareholders of BuilderSmart Public Company Limited:

I have reviewed the consolidated and separate statements of financial position of BuilderSmart Public Company Limited and its subsidiaries, and of BuilderSmart Public Company Limited, respectively as at September 30, 2021, the related consolidated and separate statements of comprehensive income, for the three-month and nine-month periods ended September 30, 2021, and the related consolidated and separate statements of changes in shareholders' equity and statements of cash flows for the nine-month period ended September 30, 2021, and the condensed notes to interim financial statements ("interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with 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 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34, "Interim Financial Reporting".

Panita Chotesaengmaneekul Certified Public Accountant Registration Number 9575 ANS Audit Co., Ltd. Bangkok, November 11, 2021

### STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2021

			Unit:	Baht	
		Consolidated fina	incial statements	Separate finan	cial statements
		September 30, 2021	December 31, 2020	September 30, 2021	December 31, 2020
		"Unaudited"	"Audited"	"Unaudited"	"Audited"
	Notes	"Reviewed"		"Reviewed"	
Assets					
Current assets					
Cash and cash equivalents	5	41,062,339.22	64,312,006.25	26,074,846.09	55,441,573.09
Trade and other current receivables - net	4.2, 6	73,699,772.91	99,664,608.70	89,815,477.58	85,521,489.25
Current portion of lease receivables		7,937,850.74	1,223,878.23	7,937,850.74	1,223,878.23
Short-term loans to and interest receivables from related parties - net	4.2, 4.3	-	-	21,500,000.00	30,774,657.53
Current portion of long-term loans to and interest receivables					
from related parties	4.2, 4.4	-	-	70,000,000.00	70,000,000.00
Inventories - net	7	83,405,501.65	76,834,782.06	15,503,442.61	43,477,785.33
Real estate development costs	8	629,508,239.55	722,477,113.34	-	-
Current tax assets		1,387,438.87	2,478,682.89	111,458.46	-
Other current assets	4.2	37,468,557.86	41,822,769.78	33,276,630.78	33,541,653.64
Total current assets		874,469,700.80	1,008,813,841.25	264,219,706.26	319,981,037.07
Non-current assets					
Deposits at bank pledged as collateral	9	49,999,077.15	50,749,077.15	46,999,077.15	47,749,077.15
Long-term loans to and interest receivables from related parties - net	4.2, 4.4	-	-	66,864,821.92	62,049,098.84
Investment in debt securities held to maturity - net	10	10,657,376.03	10,767,753.35	10,657,376.03	10,767,753.35
Investment in subsidiaries company - net	11	-	-	263,692,068.26	262,192,068.26
Investments in joint venture	12	4,893,114.79	-	-	-
Lease receivables - net		17,831,078.12	1,486,190.11	17,831,078.12	1,486,190.11
Senior living project under development	13	165,755,832.62	182,514,220.85	158,777,408.99	182,514,220.85
Investment properties - net	14	205,100,000.00	205,100,000.00	205,100,000.00	205,100,000.00
Property, plant and equipment - net	15	259,857,479.32	276,628,792.52	243,254,634.89	257,106,734.69
Right-of-use assets - net	16	65,785,147.83	70,465,779.78	34,929,910.68	44,620,180.55
Intangible assets - net	17	19,877,101.39	21,382,310.01	15,362,513.47	16,448,297.38
Deferred tax assets - net	25	-	-	16,004,262.30	16,461,954.90
Other non-current assets		2,524,000.00	3,978,090.89	260,000.00	279,090.89
Total non-current assets		802,280,207.25	823,072,214.66	1,079,733,151.81	1,106,774,666.97
Total assets		1,676,749,908.05	1,831,886,055.91	1,343,952,858.07	1,426,755,704.04

### STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2021

Considered Terms of Seguence 34, 2019    Seguence			Unit: Baht					
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IntermTennerControl Labelian182013/13/23223.01/228252.01/228Table and envelopment parties from faminal institutions182013/13/23422013/13/237223.01/228252.01/228Concer portion of land graphine121013/21/23421013/23/237223.01/228252.01/228Concer portion of land graphine211013/21/2341013/23/237208.01/23208.01/23Concer portion of land graphine211013/21/23208.01/23208.01/23208.01/23Concer portion of land enverser21/211016/03/201016/09/202013/13/23208.01/23Concer portion of lander instancion21/11116/03/203104/23/20340.02/20203.01/23Concer portion of lander instancion21/11116/03/203104/23/20340.02/20203.01/23Concer portion of lander instancion21/11116/03/203104/23/20340.02/2020.02/20Concer portion of lander instancion21/11116/03/203104/23/2020.02/2020.02/20Concer portion of lander parties - art21/1121/11/20322.02/201031.02/20420.02/20Concer instancion of lander parties - art21/1121/11/20322.02/201031.02/20420.00/200Concer instancion of lander parties - art21/1121/11/20322.02/201021.01/20420.00/200Concer instancion of lander parties - art21/1121.01/20320.00/20021.01/20420.00/200Concer instancion of lander parties - art <th></th> <th></th> <th>September 30, 2021</th> <th>December 31, 2020</th> <th>September 30, 2021</th> <th>December 31, 2020</th>			September 30, 2021	December 31, 2020	September 30, 2021	December 31, 2020		
Labilities and sharcholder's equity    Note    Note      Data control habilities    18    241,343,12699    267,317,652,53    222,381,122,88    255,201,575,33      Trade and shor corner logisbles    18    241,343,12699    207,533,712,25    146,711,052,06    79,955,008,21      Current orient of lond nymble    10,566,22,67    79,006,500,22    29,510,632,06    79,857,802,52      Current orient clabilities    20    644,001,55,2    48,337,446,31    422,23,03,41    48,968,923,22      Current orient clabilities    20,21    -    22,964,010,22    29,857,83,33    22,83,83,127      Current orient orient class institutions    22,31    14,864,999,022    12,964,998,934    5,846,533,38    5,934,922,57      Current portion of frame institutions    22,31    14,864,999,022    12,914,954,92    12,924,940,94    5,922,924,940      Current portion of frame institutions    22,31    14,864,999,022    12,914,924,92    13,924,925,73    12,924,940,941    5,922,924,940    12,924,940,941    12,924,940,941    12,924,940,941    12,924,940,941    12,924,940,941    12,924,940,941    12,924,942,941			"Unaudited"	"Audited"	"Unaudited"	"Audited"		
Convert labilities    Set and order even possibles    Set 25381.82.88    256201.53.87      Tack and order even possibles    12,9    13746.23.49    13753.53.72.53    325381.82.18    256201.53.87      Current porties of land popsible    16,366.22.67    19.906,300.25    426,711.00.06    10.9996,300.25      Despoit and abrase rescriced inder lease agreements    29.510,673.06    3.0375,00.25    29.550,673.07    3.0385,072.07    3.0352,072.00    2.2362,00.00    2.2372,01.40,00    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000 <t< th=""><th></th><th>Notes</th><th>"Reviewed"</th><th></th><th>"Reviewed"</th><th></th></t<>		Notes	"Reviewed"		"Reviewed"			
Convert labilities    Set and order even possibles    Set 25381.82.88    256201.53.87      Tack and order even possibles    12,9    13746.23.49    13753.53.72.53    325381.82.18    256201.53.87      Current porties of land popsible    16,366.22.67    19.906,300.25    426,711.00.06    10.9996,300.25      Despoit and abrase rescriced inder lease agreements    29.510,673.06    3.0375,00.25    29.550,673.07    3.0385,072.07    3.0352,072.00    2.2362,00.00    2.2372,01.40,00    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000    2.000,000 <t< td=""><td>Liabilities and shareholders' equity</td><td></td><td></td><td></td><td></td><td></td></t<>	Liabilities and shareholders' equity							
Trade and other current payables    4.2, 19    137,612,334.20    147,713,05.00    179,450,082.11      Current portion of fund payable    13,506,222.67    149,005,002.55    -    -      Current corrent liabilities    20    64,400,225    43,5774.51    42,325,005.26    63,6776,002.25      Current diamet matter tender loses agreements    392,5773.35    2,366,371.27    32,35775.35    2,264,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,204,000.00    -    2,204,000.00    -    2,004,000.00    2,000,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,000,000.00    -    2,000,000.00    -    2,000,000.00    -    2,000,000.00    -								
Trade and other current payables    4.2, 19    137,612,334.20    147,713,05.00    179,450,082.11      Current portion of fund payable    13,506,222.67    149,005,002.55    -    -      Current corrent liabilities    20    64,400,225    43,5774.51    42,325,005.26    63,6776,002.25      Current diamet matter tender loses agreements    392,5773.35    2,366,371.27    32,35775.35    2,264,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,2024,000.00    -    2,204,000.00    -    2,204,000.00    -    2,004,000.00    2,000,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,004,000.00    -    2,000,000.00    -    2,000,000.00    -    2,000,000.00    -    2,000,000.00    -		18	241,343,126.99	267,317,652,53	232,381,822.88	256,201,532.87		
Current portion of land pupphle    16,364,222.67    19,906,300.25    44,23,317.046.51    4223,510.54    40,665,202.25      Current contract liabilities    29,957,353    52,868,870,02.52    22,925,105.22.66    40,665,202.57      Current dirent revenue    29,957,373,55    23,865,31.27    32,827,333    52,946,50.25      Current liability for guarante refund to lessee    42,21    1    42,049,999,902    21,017,65,56.91    16,049,908,27      Current liability for guarante refund to lessee    42,21    35,744,003,06    33,925,532,98    49,243,033,06    35,920,332,98      Short-term loss from refund parits - net    42    37,014,871,13    22,396,077,66    15,527,192,72    15,164,640,99      Corrent liabilities    42    23,710,487,13    22,396,077,66    15,527,192,72    15,164,640,99      Corrent liabilities    42,31    23,332,93    24,924,399,91    64,942,429,99    16,942,429,99    16,942,429,99    16,942,429,99    16,943,91,79,112    16,953,713,93    12,924,724,99    35,923,394,12    34,933,71,943,153    12,924,942,129    16,964,943,92,720    12,935,94,94    5,944,943,94,94    34,933,71,943,153 <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td></td>					, ,			
Current contract labilities    20    64,400,015.42    44,337,046.51    4,223,510.54    4,986,952.99      Deposit and advance received under lease agreements    29,510.652.06    3,63,78,002.52    29,210.652.06    3,63,78,002.52    29,210.652.06    3,63,78,002.52    39,25,773.35    22,340,000    -    22,240,000    -    22,240,000    -    22,240,000    -    22,240,000    -    22,240,000    -    22,240,000    -    22,214,000    -    22,214,000    -    22,214,000    -    22,214,000    -    22,214,000    -    22,214,000    -    22,214,000    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    -    22,014,020    <						-		
Deposit and advance received under lose agreements    29,510,652.06    36,878,002.52    29,510,652.06    36,878,002.52      Current idebility for guarantee refinal to lessee    42,21    32,277,35    2,386,31.27    32,827,73.25    2,246,000.00      Current idebility for guarantee refinal to lessee    42,21    184,609,900.22    21,176,350.91    16,049,090.87    44,263,09.11      Current portion of lesse itabilities    23,31    18,063,576.23    14,835,605.94    5,666,533.88    5,904,822.57      Short-term loss from related parties - net    42,4.5    3,8748,603.06    33,022,332.94    49,243,003.06    35,023,234.29      Short-term loss from related parties - net    42,02    2,710,487.13    22,366,77.66    15,257,102.72    15,168,400.90      Oter current liabilities    3,130,333.39    2,397,713.65    15,257,102.72    2,384,412.91      Cong-term lines from from from clines institutons - net    22,31    59,310,271.66    65,832,853.52    32,398,419.55      Cong-term line from tom pary    18,000,000    2,000,000.00    -    -      Long-term line from relating institutons - net    22,31    59,310,310.78    22,309,419.55 <td></td> <td>20</td> <td></td> <td></td> <td>4.223.510.54</td> <td>4.986.952.99</td>		20			4.223.510.54	4.986.952.99		
Current deferred retait revenue    3,925,773.35    2,386,531.27    3,025,773.35    2,236,031.27      Current lubility for garantice refinat to lease    4,2,21    2,204,000,00    7    2,204,000,00      Current place fination clease labilities    22,31    18,609,902,22    217,175,356.91    16,009,908,27    44,226,53,38      Current place fination clease labilities    22,31    18,609,522,22    14,926,53,38    55,920,332,98      Short-term loans from related parties - net    42,45    38,748,063,06    33,923,382,98    49,243,063,06    55,920,332,98      Short-term loans from related parties - net    42,0    3,722,349,92    5,329,102,72    15,168,4099      Other current lubilities    3,130,333.90    2,937,791,86    17,44,547,69    2,237,144,80      Tord current lubilities    10,42,690,625,23    87,846,819,92    94,724,990,01    68,811,179,175      Non-current fination institutions - net    22,31    21,528,422,70    45,938,753,764    53,939,750,44    64,847,877,70    45,938,763,76      Long-term lons from financial institutions - net    22,31    93,10,274,16    65,832,853,85    21,298,60,956    22,399,80		20						
Current liability for gazzantee refund to lessee    4.2, 21    2.2,024,000.00    1.5,049,008.27    22,024,000.00      Current portion of lesse liabilities    22, 31    114,6439,990.22    217,176,356.91    116,049,008.27    44,226,052.10      Current portion of lesse liabilities    23, 31    114,6439,990.24    217,176,356.91    156,045,033.68    55,045,033.68    55,020,382.98      Short-term loans from other parties - net    2,4    3,784,063.66    37,223,949.2    -    37,239,949.25    -    -					, ,			
Current portion of long-term loans from financial institutions    22, 31    184,639,990.22    217,176,356.91    16,049,908.27    44,236,395.11      Current portion of loag-term loans from related patries - net    42,4,5    38,748,063.00    33,025,382.98    94,243.00.05    55,904,022.57      Short-term loans from orbide patries - net    42    42,35,372,344.92    .    3,722,344.92    .    3,722,344.92      Reemions    4.2    23,710,487.13    22,396,777.66    15,287,192.72    15,168,490.99      Other current liabilities    .    3,130,333.90    2,937,791.46    1,741,471.69    2,287,414.80      Total current liabilities    .    762,069,582.23    878,466,381.62    548,724,309.01    6,688,117.391.15      Non-current liabilities    .    18,000,000.00    .    2,000,000.00    .    2,000,000.00      Long-term loans from financial institutions - net    22,31    15,168,470.27    44,935,769.48    3,000,180.03    2,03,000.00    .    2,000,000.00    .    2,000,000.00    .    2,000,000.00    .    2,000,000.00    .    2,000,000.00    .    2,000,000.00<		4 2 21	-		, , ,	, ,		
Current portion of lease liabilities    21, 31    18,693,526.23    14,829,695.94    5,646,533.38    5,594,022.57      Short-term leans from related parties - net    4.2, 4.5    38,748,063.06    33,925,382.98    49,243,063.06    35,920,382.98      Short-term leans from related parties - net    2.4    -    29,114,756.02    -    29,114,756.02      Income tax puyble    -    3,722,394.92    -    3,722,394.92      Reterions    4.2    23,710,487.13    32,236,777.66    15,287,192.72    15,168,490.09      Other current liabilities    -    3,130,333.90    2,937,791.36    1,744,547.69    2,287,414.80      Congetern leans from other party    -    762,089,552.23    378,486,381.92    594,724,309.01    638,1179.15      Long-term leans from other party    18,000,000.00    2,000,000.00    -    2,000,000.00      Long-term leans from other party    18,000,000.00    2,000,000.00    -    2,000,000.00      Long-term leans from other party    23,31    59,31,018,78    2,933,0614.25    38,069,974.06      Non-current liabilitis    -    3,031,728.7 <td></td> <td>,</td> <td>184 639 990 22</td> <td></td> <td></td> <td>, ,</td>		,	184 639 990 22			, ,		
Short-term loans from related parties - net    4.2, 4.5    38,748,063.06    33,925,382.98    49,243,063.06    35,920,382.98      Short-term loans from other parties - net    24    -    29,114,776.02    -    29,114,776.02      Retentions    4.2    23,710,487.13    22,397.76    15,287,192.72    15,168,400.99      Other current liabilities    31,303.33.00    2937,791.186    17,44,457.46    2,237,014.81      Total current liabilities    13,00,333.90    2937,791.186    17,44,457.46    2,237,014.81      Congerent loans from other party    110,000.000    2,000,000.00    -    2,000,000.00      Long-term loans from financial institutions - net    22,31    59,310,274.16    66,878,378.53    29,330,614.25    38,000,794.06      Non-current liabilities - net    22,31    59,310,274.16    66,783,376.53    29,330,614.25    38,000,794.06      Non-current liabilities - net    22,31    59,310,274.16    66,783,376.53    29,330,614.25    38,000,794.06      Non-current liabilities - net    22,31    53,317,28.78    2,313,310.807.8    2,65,803,44.09    2,135,13,310.807.8    2,23,1		<i>,</i>			, ,			
Short-term loans from other parties - net    24    29,114,736.02    29,114,736.02      Income tax payable    3,722,394.92    3,722,394.92      Retenitions    4.2    23,710,487.13    22,396,777.66    15,287,192.72    15,168,490.99      Other current liabilities    762,080,525.23    878,486,581.92    594,724,590.01    678,311,790.15      Non-current liabilities    722,391    215,283,422.12    236,699,773.05    65,882,853.52    32,398,619.56      Long-term loans from financial institutions - net    22,31    215,283,422.12    236,699,773.05    65,882,853.52    32,398,619.56      Long-term loans from financial institutions - net    22,31    215,783,422.12    236,699,773.05    65,882,853.52    32,398,619.56      Long-term loans from other party    18,000,000.0    2,000,000.0    2.000,000.0	-				, ,			
Income tax payable    3,722,394.92    3,722,394.92      Retentions    4.2    23,710,487.13    22,396,777.66    15,287,192,72    15,168,490.99      Other current liabilities    3,100,333.90    2,937,701.86    1,744,547.69    2,287,144.80      Non-current liabilities    762,480,522.33    878,486,381.92    5248,724,340.00    638,311,791.56      Long-term loans from financial institutions - net    22,31    215,283,422.12    236,999,773.05    65,882,853.52    32,398,609,704.00      Long-term loans from other party    18,000,000.00    2,000	1	,	58,748,005.00		49,245,005.00	, ,		
Retentions    4.2    2.3,710.487.13    2.2,396,777.66    15,287,192.72    15,168,490.99      Other current liabilities    3,130,333.90    2,937,791.86    1,744.547.69    2,287,414.80      Total current liabilities    762,088,525.23    878,486,381.92    504,724,309.01    658,311,739.15      Non-current liabilities    1    215,283,422.12    236,090,773.05    65,882,853.52    32,398,619.56      Long-term loans from other party    1    8,000,000.00    2.000,000.00    -    2,000,000.00      Lease liabilities - net    23,31    59,310,274.16    66,783,878.53    29,330,614.25    38,009,794.06      Non-current liabilities - net    42,21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69    50,902,600.66    -	•	24						
Other current liabilities    3,130,333.90    2,937,791.86    1,744,547.69    2,287,414.80      Total current liabilities    762,080,525.23    878,466,381.92    504,774,309,01    638,211,739,15      Non-current liabilities    2    2,15,283,422.12    236,099,773.05    65,882,853.52    32,308,619.56      Long-term loans from financial institutions - net    2,2,31    215,283,422.12    236,099,773.05    65,882,853.52    32,308,619.56      Long-term loans from financial institutions - net    2,2,31    215,283,422.12    236,099,773.05    65,882,853.52    32,308,619.56      Long-term loans from financial institutions - net    2,2,31    215,283,422.12    236,099,773.05    65,882,853.52    32,308,619.56      Non-current liabilities    net    2,3    31,303,728.87    2,010,000.00    2,030,000.00    2,030,000.00      Deferred tax liabilities - net    2,2    1    63,703,180.78    2,6508,934,69    53,703,180.78    2,6508,934,69    6,920,060.96      Other-current liabilities    net    2,303,0509,10    2,718,186,97    3,709,695.29    2,719,810.29      Total non-current liabilities    1,		4.2	22 710 487 12		15 287 102 72			
Total current liabilities    762,080,525.23    874,486,381.92    54,724,399,01    658,311,739,15      Non-current liabilities    2    215,283,422,12    236,909,773.05    65,882,853.52    32,398,619,56      Long-term loans from other party    18,000,000.00    2,000,000.00    -    2,000,000.00      Lease liabilities - net    23,31    59,310,274.16    66,783,878.53    29,330,614.25    38,009,794.06      Non-current deferred rental revenue    64,847,627.70    43,935,769.48    64,847,627.70    43,935,769.48      Non-current liability for guarantee refund to lessee - net    42,2    16,3703,180.78    2,6508,934.69    53,701,80.78    2,6508,934.69    53,703,180.78    2,6508,934.69    53,702,485.29    2,719,810.29      Non-current liabilities - net    25    3,031,728.87    2,701,502.03    -    -    -      Non-current liabilities    9,395,009.10    2,781,186.97    3,709,495.29    2,719,810.29      Total libidities    1,197,071,112.11    12,057,073.32.57    728,484,722.24    790,846,728.19      Share capital    1,197,071,112.11    12,057,073.32.57    728,484,722.24 </td <td></td> <td>4.2</td> <td></td> <td></td> <td>, ,</td> <td></td>		4.2			, ,			
Non-current liabilities    1 <th1< th="">    1    1    1</th1<>								
Long-term loans from financial institutions - net    22, 31    215,283,422.12    226,090,773.05    65,882,853.52    32,398,619.56      Long-term loans from other party    18,000,000.00    2,000,000.00    -    2,000,000.00      Lease liabilities - net    23,31    59,310,274.16    66,783,878.53    29,330,614.25    38,069,794.06      Non-current lability for guarantee refund to lessee - net    42,2,21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69      Deferred tax liabilities - net    25    3,03,1728.87    2,701,502.03    -    -    -      Non-current provisions for employee benefit    6,879,254.15    7,399,095.90    6,286,411.69    6,020,600.00    -    6,020,600.00    -    2,719,810.29      Total non-current liabilities    434,990,586.68    389,020,950.65    223,760,413.23    152,534,989,04      Total non-current liabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    2,185,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,503			/02,080,525.25	070,400,301.92	504,/24,509.01	038,511,759.15		
Long-term loans from other party    18,000,000.00    2,000,000.00    -    2,000,000.00      Lease liabilities - net    23,31    59,310,274.16    66,783,878.53    29,330,614.25    38,069,794.06      Non-current liability for guarantee refund to lessee - net    4.2,21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69      Deferred tax liabilities - net    25    3,031,728.87    2,701,502.03    -    -      Non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Share capital    1,107,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    2,13,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30      2,130,506,193 ordinary shares, Baht 0.10 par value    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30      2,130,506,193 ordinary shares, Baht 0.10 par value    213,050,619.3		22, 21	215 282 422 12	226 000 772 05	65 992 952 52	22 208 610 56		
Lase liabilities - net    23, 31    59,310,274.16    66,783,878.53    29,330,614.25    38,069,794.06      Non-current deferred rental revenue    64,847,627.70    43,935,769.48    64,847,627.70    43,935,769.48      Non-current liability for guarantee refund to lessee - net    4.2,21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69      Deferred tax liabilities - net    25    3,031,728.87    2,701,502.03    -    -      Non-current liabilities    6,879,254.15    7,399,905.90    6,286,441.69    6,902,060.96      Other non-current liabilities    3,709,695.29    2,719,810.29    2,719,810.29      Total non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Share capital    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    2,18,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,506,19.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,6	-	22, 31			03,882,833.32			
Non-current deferred rental revenue    64,847,627.70    43,935,769.48    64,847,627.70    43,935,769.48      Non-current liability for guarantee refund to lessee - net    4.2, 21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69      Deferred tax liabilities - net    25    3,031,728.87    2,701,502.03    -    -      Non-current provisions for employee benefit    6,879,254.15    7,399,905.90    6,286,441.69    6,902,060.96      Other non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Shareholders' equity    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    2,18,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,506,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050		22, 21			-			
Non-current liability for guarantee refund to lessee - net    4.2, 21    63,703,180.78    26,508,934.69    53,703,180.78    26,508,934.69      Deferred tax liabilities - net    25    3,031,728.87    2,701,502.03    -    -      Non-current provisions for employee benefit    6,879,254.15    7,399,905.90    6,286,441.69    6,902,060.96      Other non-current liabilities    3,935,099.10    2,781,186.57    3,709,695.29    2,719,810.29      Total non-current liabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    213,050,619.30    <		23, 31			, ,			
Deferred tax liabilities - net    25    3,031,728.87    2,701,502.03    -    -      Non-current provisions for employee benefit    6,879,254.15    7,399,905.90    6,286,441.69    6,902,060.96      Other non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    434,990,586.88    399,020,950.65    223,760,413.23    152,534,989,04      Total liabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00      Sued and paid-up shares, Baht 0.10 par value    213,050,619.30		4.2. 21						
Non-current provisions for employee benefit    6,879,254.15    7,399,905.90    6,286,441.69    6,902,060.96      Other non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Authorised share capital    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00      Issued and paid-up shares, Baht 0.10 par value    213,050,619.30    213,050,619.		,			55,705,180.78	20,508,954.09		
Other non-current liabilities    3,935,099.10    2,781,186.97    3,709,695.29    2,719,810.29      Total non-current liabilities    434,990,586.88    389,020,950.65    223,760,413.23    152,534,989,04      Total inabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital    2    2    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,514,314.00    218,506,193.0    213,050,6193.		25	, ,		-	-		
Total non-current liabilities    434,990,586.88    389,020,950.65    223,760,413.23    152,534,989.04      Total inabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Share capital						, ,		
Total liabilities    1,197,071,112.11    1,267,507,332.57    728,484,722.24    790,846,728.19      Shareholders' equity    Share capital				· · · ·				
Shareholders' equity    Image: Markeholders' equity      Share capital    Authorised share capital      2,185,143,140 ordinary shares, Baht 0.10 par value    218,514,314.00    218,514,314.00    218,514,314.00      Issued and paid-up share capital    213,050,619.30								
Share capital    Authorised share capital    2,185,143,140 ordinary shares, Baht 0.10 par value  218,514,314.00  218,514,314.00  218,514,314.00  218,514,314.00    1ssued and paid-up share capital  213,050,619.30  212,635,052.79  12,635,052.79  12,635,052.79  12,635,052.79  12,635,052.79  12,635,05			1,197,071,112.11	1,267,507,332.57	728,484,722.24	790,846,728.19		
Authorised share capital  2,18,5,14,3,140 ordinary shares, Baht 0.10 par value  218,514,314.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
2,185,143,140 ordinary shares, Baht 0.10 par value  218,514,314.00  218,514,314.00  218,514,314.00  218,514,314.00  218,514,314.00    Issued and paid-up share capital  2,13,05,06,19.30 ordinary shares, Baht 0.10 par value  213,050,619.30  216,055,052.7	•							
Issued and paid-up share capital  213,050,619.30  213,050,617.90  216,635,052.79  21,635,052.79 <td>-</td> <td></td> <td><b>.</b></td> <td></td> <td><b>.</b></td> <td></td>	-		<b>.</b>		<b>.</b>			
2,130,506,193 ordinary shares, Baht 0.10 par value  213,050,619.30  343,503,712.05  343,503,712.05  343,503,712.05  343,503,712.05  343,503,712.05  12,635,052.79			218,514,314.00	218,514,314.00	218,514,314.00	218,514,314.00		
Premium on share capital  343,503,712.05  343,503,712.05  343,503,712.05  343,503,712.05    Retained earnings  26  12,635,052.79  66,719,591.71    Other component of shareholders' equity  2,204,390.56  2,204,390.56  - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Retained earnings  26  12,635,052.79  66,719,591.71    Other component of shareholders' equity  2,204,390.56  2,204,390.56  - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Appropriated to legal reserve  26  12,635,052.79  66,719,591.71    Other component of shareholders' equity  2,204,390.56  2,204,390.56  - <td>*</td> <td></td> <td>343,503,712.05</td> <td>343,503,712.05</td> <td>343,503,712.05</td> <td>343,503,712.05</td>	*		343,503,712.05	343,503,712.05	343,503,712.05	343,503,712.05		
Unappropriated  (91,716,118.76)  (6,989,170.62)  46,278,751.69  66,719,591.71    Other component of shareholders' equity  2,204,390.56  -  -    Total shareholders' equity of the Company  479,677,655.94  564,404,604.08  615,468,135.83  635,908,975.85    Non-controlling interests  1,140.00  (25,880.74)  -  -    Total shareholders' equity  479,678,795.94  564,378,723.34  615,468,135.83  635,908,975.85								
Other component of shareholders' equity    2,204,390.56    2,204,390.56    -      Total shareholders' equity of the Company    479,677,655.94    564,404,604.08    615,468,135.83    635,908,975.85      Non-controlling interests    1,140.00    (25,880.74)    -    -      Total shareholders' equity    479,678,795.94    564,378,723.34    615,468,135.83    635,908,975.85		26						
Total shareholders' equity of the Company    479,677,655.94    564,404,604.08    615,468,135.83    635,908,975.85      Non-controlling interests    1,140.00    (25,880.74)    -    -      Total shareholders' equity    479,678,795.94    564,378,723.34    615,468,135.83    635,908,975.85	Unappropriated				46,278,751.69	66,719,591.71		
Non-controlling interests    1,140.00    (25,880.74)    -      Total shareholders' equity    479,678,795.94    564,378,723.34    615,468,135.83    635,908,975.85					-	-		
Total shareholders' equity    479,678,795.94    564,378,723.34    615,468,135.83    635,908,975.85	Total shareholders' equity of the Company		479,677,655.94	564,404,604.08	615,468,135.83	635,908,975.85		
	Non-controlling interests		·	(25,880.74)	-	-		
Total liabilities and shareholders' equity    1,676,749,908.05    1,831,886,055.91    1,343,952,858.07    1,426,755,704.04								
	Total liabilities and shareholders' equity		1,676,749,908.05	1,831,886,055.91	1,343,952,858.07	1,426,755,704.04		

### STATEMENT OF COMPREHENSIVE INCOME

### FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

"Unaudited"

"Reviewed"

Cost of sales and services    31    (179,110,361,95)    (121,538,532.11)    (82,123,243.11)    (55,059,554.17)      Gross profi    6,193,198,48    36,556,417,47    8,284,881.55    27,263,756,75      Interest income    218,063,24    109,657,30    2,126,900,63    6,263,233,33      Other income    (1,219,075,86)    984,274,48    406,319,36    200,426,19      Gain (loss) on foreign exchange - net    400,807,59    (413,724,25)    484,002,67    (372,471,77      Distribution costs    (22,609,512,05)    (22,609,016,77)    (4,03,018,980)    (7,699,901,66)      Administrative expenses    31    (22,022,909,33)    (21,699,427,24)    (14,966,290,21)    (13,006,618,55      Loss on fuir value adjustment of investment properties    -    (30,792,275,98)    -    -      Loss of joint ventures    (106,885,21)    -    -    (88,0728,012)    -    -    -      Loss before income tax expenses    (48,013,171,784)    (44,483,385,79)    (12,770,940,09)    (7,715,203,83)    (7,644,375,80)    (68,079,811,50      Tax income (expenses)    25 <td< th=""><th></th><th></th><th colspan="5">Unit: Baht</th></td<>			Unit: Baht				
4,27    101    101    101    101      Revenue from sales and services    185,303,560.43    158,064,949.58    90,408,124.66    83,323,310.85      Cost of sales and services    31    (179,110,361.95)    (121,538,532.11)    (82,123,243.11)    (56,059,554.15)      Gross profit    6,193,198.48    36,526,417.47    8284,881.55    27,263,756.7      Interest income    218,063.24    109,657.30    2,126,900.63    6,263,233.30      Other income    (1,219,075.86)    984,274.48    406,319.36    200,426.19      Gain (loss) on foreign exchange - net    400,807.59    (413,724.25)    448,002.67    (372,471.75)      Distribution costs    (22,609,512.05)    (22,609,016.77)    (4,030,189.80)    (7,699.901.67)      Administrative expenses    31    (22,022,909.33)    (21,099,427.24)    (14,966,220.21)    (13,006,618.5      Loss on impairment of investment properties    -    (30,792,275.98)    -    -      Loss on foreign exchange - net    (39,039,427.93)    (37,94,094.99)    (7,694,375.80)    (68,079,811.55      Loss on impairment of investment p			Consolidated final	ncial statements	Separate financi	cial statements	
Revenue from sales and services    185,303,500.43    158,064,949.58    90,408,124.66    83,323,310.85      Cost of sales and services    31    (179,110,361.95)    (121,538,532.11)    (65,059,554.13)      Gross profit    6,193,198.48    36,526,417.47    8,284,881.55    27,263,756.75      Interest income    218,063.24    109,657.30    2,126,900.63    6,263,233.30      Other income    (1,21,975.86)    984,274.48    406,319.36    200,426.19      Gain (loss) on foreign exchange - net    400,807.59    (413,724.25)    484,002.67    (372,471.75)      Distribution costs    22,209,913.03    (21,699,427.24)    (14,966,290.21)    (13,006,618.55)      Loss on finir value adjustment of investment properties    -    (30,722,275.89)    -    -      Loss on finir value adjustment of investment properties    -    (30,728,275.80)    (68,079.811.55)      Finance costs    (39,039,427.93)    (37,894,094.99)    (7,694,375.80)    (68,079.811.55)      Loss of joint ventures    (106,885.21)    -    -    -    -      Loss befor income tax expenses    100,8878.65 <th></th> <th>Notes</th> <th>2021</th> <th>2020</th> <th>2021</th> <th>2020</th>		Notes	2021	2020	2021	2020	
Cost of sales and services    31    (179,110,361.95)    (121,538,532.11)    (62,123,243.11)    (55,099,554.11)      Gross profit    6,193,198.48    36,526,417.47    8,284,881.55    72,263,756.75      Interest income    218,063.24    109,657.30    2,126,900.63    6,263,233.34      Other income    (1,219,075.86)    984,274.48    406,319.36    200,425.05      Gain (loss) on foreign exchange - net    400,807.59    (413,724.25)    484,002.67    (372,471.77      Distribution costs    (22,609,512.05)    (22,609,016.77)    (40,30,189.80)    (7,699,901.63      Administrative expenses    31    (22,022,909.33)    (21,699,427.24)    (14,966,290.21)    (13,006,618.55      Loss on fuir value adjustment of investment properties    -    (30,792,275.98)    -    -      Loss of joint ventures    (106,885.21)    -    -    -    -      Loss before income tax expenses    (48,008,978.65)    (595,18,663.41)    (12,752,793.40)    (7,64,430.40)      Cother comprehensive loss of rint period    -    -    -    -    -      Lo		4, 27					
Gross profit    6,193,198,48    36,526,417,47    8,284,881.55    27,263,756,75      Interest income    218,063.24    109,657.30    2,126,900,63    6,263,233.34      Other income    (1,219,075,86)    984,274.48    406,319.36    200,426.15      Gain (loss) on foreign exchange - net    400,807.99    (413,724.25)    484,002.67    (372,471.77      Distribution costs    (22,609,512.05)    (22,609,016.77)    (4,03,0189,80)    (7,699,901,66      Administrative expenses    31    (22,022,909,33)    (21,699,427.24)    (14,966,290,21)    (13,006,618,55      Loss on fair value adjustment of investment properties    -    (30,792,275.98)    -    -      Loss on inpairment of investment properties    -    (30,792,275.98)    -    -      Loss of joint ventures    (106,885,21)    -    -    (80,728,253.87)      Loss before income tax expenses    (48,001,717.84)    (44,483,385.79)    (12,770,940.09)    (72,715,203.87)      Loss for the period    -    -    -    -    -      Loss for the period    -    - <t< td=""><td>Revenue from sales and services</td><td></td><td>185,303,560.43</td><td>158,064,949.58</td><td>90,408,124.66</td><td>83,323,310.89</td></t<>	Revenue from sales and services		185,303,560.43	158,064,949.58	90,408,124.66	83,323,310.89	
Interest income    218,063.24    109,657.30    2,126,900.63    6,263,233.43      Other income    (1,219,075.86)    984,274.48    406,319.36    200,426.19      Gain (loss) on foreign exchange - net    400,807.59    (413,724.25)    484,002.67    (37,2471.79)      Distribution costs    (22,609,512.05)    (22,609,016.77)    (4,030,189.80)    (7,699,901.67)      Administrative expenses    31    (22,022,909.33)    (21,699,427.24)    (14,966,290.21)    (13,006,618.57)      Loss on fair value adjustment of investment properties    -    (30,792,275.98)    -    -      Loss on inpairment of investment in subsidiary    -    -    (80,728,213.58)    (46,372,823.58)      Loss of joint ventures    (39,039,427.93)    (37,894,094.99)    (7,694,375.80)    (68,0728,213.58)      Finance costs    (8,85,404.70)    (6,589,290.80)    (5,076,564.29)    (46,352.09.24)      Share of loss of joint ventures    (106,885.21)    -    -    -      Loss for the period    (48,008,978.65)    (59,518,663.41)    (12,752,793.40)    (7,461,4630.44)      Other comprehensive lose	Cost of sales and services	31	(179,110,361.95)	(121,538,532.11)	(82,123,243.11)	(56,059,554.15)	
Other income    (1,219,075.86)    984,274.48    406,319.36    200,426.19      Gain (loss) on foreign exchange - net    400,807.59    (413,724.25)    484,002.67    (372,471.75)      Distribution costs    (22,609,512.05)    (22,609,016.77)    (4.030,189.80)    (7,699.901.67)      Administrative expenses    31    (22,022,090.33)    (21,699,427.24)    (14,966.290.21)    (13,006,618.57)      Loss on fair value adjustment of investment properties    -    -    (80,728,235.87)      Loss on impairment of investment in subsidiary    -    -    (80,728,235.87)      Loss on for value adjustment of investment properties    (39,039,427.93)    (37,894,094.99)    (7,694,375.80)    (66,079,811.50)      Finance costs    (88,85,404.70)    (65,859,209.80)    (5,076,564.29)    (463,509.202.20)      Share of loss of join ventures    (106,885.21)    -    -    -    -      Loss for the period    (48,013,171.84)    (44,483,385.79)    (12,770,940.09)    (74,614,630.44)      Other comprehensive loss for the period    -    -    -    -    -    -    -    -<	Gross profit		6,193,198.48	36,526,417.47	8,284,881.55	27,263,756.74	
Gain (loss) on foreign exchange - net  400,807.59  (413,724.25)  484,002.67  (372,471.75)    Distribution costs  (22,609,512.05)  (22,609,016.77)  (4,030,189.80)  (7,699,901.65)    Administrative expenses  31  (22,022,909.33)  (21,699,427.24)  (14,966,290.21)  (13,006,618.54)    Loss on fair value adjustment of investment properties  -  (30,792,275.98)  -  -    Loss on impairment of investment in subsidiary  -  -  (80,728,235.87)  (80,728,235.87)    Loss on operating activities  (39,039,427.93)  (37,894,094.99)  (7,694,375.80)  (68,079,811.55)    Finance costs  (8,885,404.70)  (6,589,290.80)  (5,076,564.29)  (4,635,209.29)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (48,008,778.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.44)    Other comprehensive loss for the period  -  -  -  -  -    Loss attributable to:  -  -  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.4	Interest income		218,063.24	109,657.30	2,126,900.63	6,263,233.34	
Distribution costs  (22,609,512.05)  (22,609,016.77)  (4,030,189.80)  (7,699,901.65)    Administrative expenses  31  (22,022,909.33)  (21,699,427.24)  (14,966,290.21)  (13,006,618.54)    Loss on fair value adjustment of investment properties  -  (30,792,275.98)  -  -    Loss on impairment of investment in subsidiary  -  -  (80,728,235.87)  (80,728,235.87)    Loss from operating activities  (39,039,427.93)  (37,894,094.99)  (7,694,375.80)  (68,079,811.55)    Finance costs  (38,85,404.70)  (6,589,290.80)  (5,076,564.29)  (4,635,209.20)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (48,031,717.84)  (44,483,385.79)  (12,770,940.09)  (7,2715,020.82)    Loss of rib period  -  -  -  -  -    Other comprehensive income for the period  -  -  -  -    Loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.44)	Other income		(1,219,075.86)	984,274.48	406,319.36	200,426.19	
Administrative expenses  31  (22,022,909,33)  (21,699,427.24)  (14,966,290.21)  (13,006,618.54)    Loss on fair value adjustment of investment properties  -  (30,792,275.98)  -  -    Loss on inpairment of investment in subsidiary  -  -  (80,728,235.87)    Loss of point ventures  (106,885,240,70)  (65,89,290.80)  (5,076,564.29)  (46,352,209,242)    Share of loss of joint ventures  (106,885,21)  -  -  -  -    Loss for the period  (48,013,171.84)  (44,483,385.79)  (12,770,940.09)  (72,715,020,82)    Loss for the period  -  -  -  -  -  -    Loss for the period  -  -  -  -  -  -    Coss of the period  -<	Gain (loss) on foreign exchange - net		400,807.59	(413,724.25)	484,002.67	(372,471.79)	
Loss on fair value adjustment of investment properties  -  (30,792,275.98)  -  -    Loss on impairment of investment in subsidiary  -  -  (80,728,235.87)    Loss for on operating activities  (39,039,427.93)  (37,894,094.99)  (7,694,375.80)  (680,079,811.53)    Finance costs  (8,885,404.70)  (6,589,290.80)  (5,076,564.29)  (4,635,209.26)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (48,011,717.84)  (44,483,385.79)  (12,770,940.09)  (72,715,020.82)    Tax income (expenses)  25  22,739.19  (15,035,277.62)  18,146.69  (1,899,609.51)    Loss for the period  -  -  -  -  -    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  -  -  -  -  -    Kayous,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)  -  -    Loss attributable to:  -  -  -  -  -  -  -  -  -  -	Distribution costs		(22,609,512.05)	(22,609,016.77)	(4,030,189.80)	(7,699,901.65)	
Loss on impairment of investment in subsidiary  -  -  (80,728,235.87)    Loss from operating activities  (39,039,427.93)  (37,894,094.99)  (7,694,375.80)  (68,079,811.54)    Finance costs  (8,885,404.70)  (6,589,290.80)  (5,076,564.29)  (4,635,209.24)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (48,031,717.84)  (44,483,385.79)  (12,770,940.09)  (72,715,020.82)    Tax income (expenses)  25  22,739.19  (15,035,277.62)  18,146.69  (1,899,609.51)    Loss for the period  -  -  -  -  -    Other comprehensive income for the period  -  -  -  -    Loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.44)    Non-controlling interests  -  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.44)  -    Total comprehe	Administrative expenses	31	(22,022,909.33)	(21,699,427.24)	(14,966,290.21)	(13,006,618.54)	
Loss from operating activities    (39,039,427.93)    (37,894,094.99)    (7,694,375.80)    (68,079,811.50)      Finance costs    (8,885,404.70)    (6,589,290.80)    (5,076,564.29)    (4,635,209.24)      Share of loss of joint ventures    (106,885.21)    -    -    -      Loss before income tax expenses    (48,031,717.84)    (44,483,385.79)    (12,770,940.09)    (72,715,020.82)      Tax income (expenses)    25    22,739.19    (15,035,277.62)    18,146.69    (1,899,609.52)      Loss for the period    -    -    -    -    -    -      Other comprehensive income for the period    -	Loss on fair value adjustment of investment properties		-	(30,792,275.98)	-	-	
Finance costs  (8,885,404.70)  (6,589,290.80)  (5,076,564.29)  (4,635,209.24)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (48,031,717.84)  (44,483,385.79)  (12,770,940.09)  (72,715,020.82)    Tax income (expenses)  25  22,739.19  (15,035,277.62)  18,146.69  (1,899,609.55)    Loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  -  -  -  -    Non-controlling interests  -  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40	Loss on impairment of investment in subsidiary		-	-	-	(80,728,235.87)	
Share of loss of joint ventures  (106,885.21)  -<	Loss from operating activities		(39,039,427.93)	(37,894,094.99)	(7,694,375.80)	(68,079,811.58)	
Loss before income tax expenses  (48,031,717.84)  (44,483,385.79)  (12,770,940.09)  (72,715,020.82)    Tax income (expenses)  25  22,739.19  (15,035,277.62)  18,146.69  (1,899,609.53)    Loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Loss attributable to:  -  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Non-controlling interests  -  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65) <td>Finance costs</td> <td></td> <td>(8,885,404.70)</td> <td>(6,589,290.80)</td> <td>(5,076,564.29)</td> <td>(4,635,209.24)</td>	Finance costs		(8,885,404.70)	(6,589,290.80)	(5,076,564.29)	(4,635,209.24)	
Tax income (expenses)  25  22,739.19  (15,035,277.62)  18,146.69  (1,899,609.58)    Loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Loss attributable to:  Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Non-controlling interests  -  (468.96)  -  -  -    Total comprehensive loss attributable to:  -  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Comprehensive loss attributable to:  -  -  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40) <td>Share of loss of joint ventures</td> <td></td> <td>(106,885.21)</td> <td>-</td> <td>-</td> <td>-</td>	Share of loss of joint ventures		(106,885.21)	-	-	-	
Loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Other comprehensive income for the period  -	Loss before income tax expenses		(48,031,717.84)	(44,483,385.79)	(12,770,940.09)	(72,715,020.82)	
Other comprehensive income for the period  - </td <td>Tax income (expenses)</td> <td>25</td> <td>22,739.19</td> <td>(15,035,277.62)</td> <td>18,146.69</td> <td>(1,899,609.58)</td>	Tax income (expenses)	25	22,739.19	(15,035,277.62)	18,146.69	(1,899,609.58)	
Total comprehensive loss for the period  (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Loss attributable to:	Loss for the period		(48,008,978.65)	(59,518,663.41)	(12,752,793.40)	(74,614,630.40)	
Loss attributable to:  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Non-controlling interests  -  (468.96)  -  -    (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Non-controlling interests  -  (468.96)  -  -    (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)	Other comprehensive income for the period		-	-	-	-	
Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Non-controlling interests  -  (468.96)  -  -    (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)	Total comprehensive loss for the period		(48,008,978.65)	(59,518,663.41)	(12,752,793.40)	(74,614,630.40)	
Non-controlling interests  -  (468.96)  -  -    (48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  -  -  -    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)	Loss attributable to:						
(48,008,978.65)  (59,518,663.41)  (12,752,793.40)  (74,614,630.40)    Total comprehensive loss attributable to:  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)    Equity holders of the Company  (48,008,978.65)  (59,518,194.45)  (12,752,793.40)  (74,614,630.40)	Equity holders of the Company		(48,008,978.65)	(59,518,194.45)	(12,752,793.40)	(74,614,630.40)	
Total comprehensive loss attributable to:    (48,008,978.65)    (59,518,194.45)    (12,752,793.40)    (74,614,630.40)	Non-controlling interests		-	(468.96)	-	-	
Equity holders of the Company (48,008,978.65) (59,518,194.45) (12,752,793.40) (74,614,630.40			(48,008,978.65)	(59,518,663.41)	(12,752,793.40)	(74,614,630.40)	
	Total comprehensive loss attributable to:						
Non-controlling interests - (468.96)	Equity holders of the Company		(48,008,978.65)	(59,518,194.45)	(12,752,793.40)	(74,614,630.40)	
	Non-controlling interests		-	(468.96)	-	-	
(48,008,978.65) (59,518,663.41) (12,752,793.40) (74,614,630.40			(48,008,978.65)	(59,518,663.41)	(12,752,793.40)	(74,614,630.40)	
Loss per share	Loss per share						
Basic loss per share (Baht/share)    (0.023)    (0.028)    (0.006)    (0.035)	Basic loss per share (Baht/share)		(0.023)	(0.028)	(0.006)	(0.035)	
Weighted average number of ordinary shares (basic) (Thousand shares)2,130,5062,130,5062,130,506	Weighted average number of ordinary shares (basic) (Thousand sha	ares)	2,130,506	2,130,506	2,130,506	2,130,506	

### STATEMENT OF COMPREHENSIVE INCOME

### FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

"Unaudited"

"Revi	iewed"

Consolidated flammal    Separate flammal    Interested    Separate flammal      4.27    4.27    3020    3021    3020      Kervenue from sales and services    31    G40,540,353,100    G87,295,747,77    C14,372,234,104    (144,579,936,63)      Gross profit    47,240,961,30    114,652,303,77    53,100,511,10    88,799,871,253      Interest income    72,1,474,00    447,211,40    6,705,357,51    21,393,402,42      Other income    2,892,407,78    1,377,349,41    1,244,410,93    552,474,11      Gain on forcign exchange - net    1,388,751,51    671,813,59    1,492,283,96    455,362,01      Distribution costs    G17,91,814,10    660,151,22,41    (22,677,42,15)    63,256,42,83      Administrative expenses    31    61,71,835,08    (72,189,467,88)    (44,280,770,70)    (41,399,487,07)      Loss on injatiment of investment properties    15    -    -    -    -    -      Loss on fair value adjustment of investment properties    15    -    -    -    -    -    -    -    - <t< th=""><th></th><th></th><th colspan="5">Unit: Baht</th></t<>			Unit: Baht				
4,27      Revenue from sales and services    387,781,499.40    501,948,575.54    267,472,753.04    273,597,807,88      Cost of sales and services    31    (340,540,538.10)    (387,295,747,77)    (214,372,241.94)    (184,797,936,63)      Gross profit    47,240,061.30    114,652,380.77    53,100,511.10    88,799,871.25      Interest income    721,474.00    487,371.340    67,05,357.51    21,393,420.42      Other income    2,892,407,78    1,377,349.44    1,324,410.93    522,474.11      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238,96    455,362.10      Loss on finir value adjustment of investment properties    15    -    (30,792,275,98)    -    -      Loss on inpairment of investment properties    15    -    (30,792,275,99)    -			Consolidated finar	icial statements	Separate financial statement		
Revenue from sales and services    387,781,499.40    \$01,948,578.54    267,472,753.04    273,597,807,88      Cost of sales and services    31    (340,540,538.10)    (387,295,747,77)    (214,372,241.94)    (184,797,936,63)      Gross profit    114,652,380.077    53,100,511.10    98,799,871.25      Interest income    721,474.00    487,311.40    6,705,57.51    21,393,420,42      Other income    2,892,4077,8    1,377,349,44    1,324,410.93    552,474.11      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    453,565,621.20      Distribution costs    (47,900,138.14    (650,178),4353.08    (42,807,70.0)    (41,388,70.12)    (23,565,428.30)      Loss on inpairment of investment properties    15    .    (30,792,275,98)    .    .      Finance costs    (26,815,466,72)    (19,333,273,49)    (14,719,588.38)    (345,131,78.99)      Finance costs    (26,815,466,72)    (19,333,773,499,41    (45,762,041,10)    .    .      Star of loss of joint ventures    25    (30,226,84)    (18,73,356,659,90,79)    (20,440,840.02)		Notes	2021	2020	2021	2020	
Cost of sales and services    31    (340,540,553,10)    (387,295,747,77)    (214,372,241.94)    (184,797,936,63)      Gross profit    47,240,961,30    114,652,830,77    53,100,511.10    88,799,871.25      Interest income    721,474,00    487,311.40    6,705,557.51    21,393,420,42      Other income    2,892,407.78    1,377,349,44    1,324,410.93    552,474.11      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    455,362.10      Distribution costs    (47,909,138.14)    (65,001,522.4)    (22,677,742.15)    (23,666,42.83)      Administrative expenses    31    (57,447,378.63)    (50,793,295.59)    -    -      Loss on inpairment of investment properties    15    -    (80,728,235.87)    (33,273.49)    (15,647,153.07)    (14,719,588.38)      Share olss of joint ventures    (106,85,21)    -<		4, 27					
Gross profit    47,240,961,30    114,652,830.77    53,100,511.10    88,799,871.25      Interest income    721,474,00    487,311.40    6,705,357.51    21,393,420.42      Other income    2,892,407.78    1,377,349.44    1,324,410.93    522,474,111      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    455,362.10      Distribution costs    (47,999,138.14)    (65,001,512.24)    (22,677,742,15)    (23,566,542.83)      Administrative expenses    31    (61,781,835.08)    (72,189,467.88)    (44,280,770.0)    (41,389,487.07)      Loss on impairment of investment properties    15    -    (30,792,275.98)    -    -    (80,728,235.87)      Loss on impairment of investment properties    15    -    (30,793,950.50)    (44,328,970.70)    (14,718,98.48).3899      Finance costs    (26,815,436.72)    (19,333,273.49)    (15,647,150.07)    (14,719,588.38)      Share of loss of joint ventures    (106,885.21)    -    -    -      Loss for the period    (26,815,436.72)    (18,738,796.79)    (45,769,260)    (66,61,767.83) </td <td>Revenue from sales and services</td> <td></td> <td>387,781,499.40</td> <td>501,948,578.54</td> <td>267,472,753.04</td> <td>273,597,807.88</td>	Revenue from sales and services		387,781,499.40	501,948,578.54	267,472,753.04	273,597,807.88	
Interest income    721474.00    487,311.40    6,705,357.51    21,393,420.42      Other income    2,892,407.78    1,377,349.44    1,324,410.93    522,474.11      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    455,362.10      Distribution costs    (47,909,138.14)    (65,001,512.24)    (22,677,742.15)    (23,566,542.83)      Administrative expenses    31    (61,781,835.08)    (72,189,467.88)    (44,280,770.70)    (41,389,487.07)      Loss on finir value adjustment of investment properties    15    -    (30,792,275.98)    -    -      Loss on inpairment of investment in subsidiary    -    -    (80,728,235.87)    (80,728,235.87)      Loss form operating activities    (166,855.21)    -    -    -    -      Loss of opin ventures    (106,885.21)    -    -    -    -    -      Loss for the period    (84,699,902.64)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Other comprehensive loss for the period    -    -    -    -    -      Ma	Cost of sales and services	31	(340,540,538.10)	(387,295,747.77)	(214,372,241.94)	(184,797,936.63)	
Other income    2,892,407,78    1,377,349,44    1,324,410.93    522,474.11      Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    455,362.10      Distribution costs    (47,909,138.14)    (65,001,512.24)    (22,677,742.15)    (23,566,542.83)      Administrative expenses    31    (61,781,835.08)    (72,189,467.88)    (44,280,70.70)    (41,389,487.07)      Loss on fair value adjustment of investment properties    15    -    (30,792,275.98)    -    -      Loss of non operating activities    (57,447,378.63)    (50,793,950.50)    (43,359,94,35)    (34,513,137.89)      Finance costs    (26,815,436.72)    (19,332,273.49)    (15,647,153.07)    (14,719,588.38)      Share of loss of joint ventures    (106,885.21)    -    -    -      Loss fore income tax expenses    (25    (330,226.84)    (18,738,766.79)    (457,692,60)    (6,6,61,767.83)      Loss for the period    -    -    -    -    -    -      Total comprehensive loss of the period    -    -    -    -    -    - </td <td>Gross profit</td> <td></td> <td>47,240,961.30</td> <td>114,652,830.77</td> <td>53,100,511.10</td> <td>88,799,871.25</td>	Gross profit		47,240,961.30	114,652,830.77	53,100,511.10	88,799,871.25	
Gain on foreign exchange - net    1,388,751.51    671,813.99    1,492,238.96    455,362.10      Distribution costs    (47,909,138,14)    (65,001,512.24)    (22,677,742,15)    (23,566,542.83)      Administrative expenses    31    (61,781,835.08)    (72,189,467.88)    (44,280,770.70)    (41,389,487.07)      Loss on inpairment of investment properties    15    -    (30,792,275.98)    -    -      Loss on impairment of investment properties    15    -    (30,792,275.98)    (44,280,770.70)    (41,389,487.07)      Loss on impairment of investment properties    15    -    (30,792,275.98)    -    -      Loss of inpacted aguistment of investment properties    15    -    -    (80,728,235.87)      Loss of joint ventures    (106,885.21)    -    -    -    -      Share of loss of joint ventures    (106,885.21)    -    -    -    -      Loss before income tax expenses    25    (330,226.84)    (18,738,766.79)    (457,692.60)    (6,66,1767.83)      Loss for the period    -    -    -    - <t< td=""><td>Interest income</td><td></td><td>721,474.00</td><td>487,311.40</td><td>6,705,357.51</td><td>21,393,420.42</td></t<>	Interest income		721,474.00	487,311.40	6,705,357.51	21,393,420.42	
Distribution costs  (47,909,138,14)  (65,001,512,24)  (22,677,742,15)  (23,566,542,83)    Administrative expenses  31  (61,781,835,08)  (72,189,467,88)  (44,280,770,70)  (41,389,487,07)    Loss on fair value adjustment of investment properties  15  -  (30,792,275,98)  -  -    Loss on inpairment of investment in subsidiary  -  -  (80,728,235,87)  (34,513,137,89)    Finance costs  (26,815,436,72)  (19,333,273,49)  (15,647,153,07)  (14,719,588,38)    Share of loss of joint ventures  (106,885,21)  -  -  -    Loss before income tax expenses  (106,885,21)  -  -  -    Ka expenses  25  (330,226,84)  (18,738,766,79)  (457,692,600)  (66,61,767,83)    Loss for the period  - <t< td=""><td>Other income</td><td></td><td>2,892,407.78</td><td>1,377,349.44</td><td>1,324,410.93</td><td>522,474.11</td></t<>	Other income		2,892,407.78	1,377,349.44	1,324,410.93	522,474.11	
Administrative expenses  31  (61,781,835.08)  (72,189,467.88)  (44,280,707.01)  (41,389,487.07)    Loss on fair value adjustment of investment properties  15  .  (30,792,275.98)  .  .    Loss on impairment of investment in subsidiary  .	Gain on foreign exchange - net		1,388,751.51	671,813.99	1,492,238.96	455,362.10	
Loss on fair value adjustment of investment properties    15    . (30,792,275.98)    .    .      Loss on impairment of investment in subsidiary    .	Distribution costs		(47,909,138.14)	(65,001,512.24)	(22,677,742.15)	(23,566,542.83)	
Loss on impairment of investment in subsidiary    -    (80,728,235.87)      Loss from operating activities    (57,447,378.63)    (50,793,950.50)    (4,335,994.35)    (34,513,137.89)      Finance costs    (26,815,436.72)    (19,333,273.49)    (15,647,153.07)    (14,719,588.38)      Share of loss of joint ventures    (106,885.21)    -    -    -      Loss before income tax expenses    (84,369,700.56)    (70,127,223.99)    (19,983,147.42)    (49,232,726.27)      Tax expenses    25    (330,226.84)    (18,738,766.79)    (457,692.60)    (6,661,767.83)      Loss for the period    -    -    -    -    -      Other comprehensive income for the period    -    -    -    -      Loss attributable to:    -    -    -    -    -      Equity holders of the Company    (84,726,948.14)    (88,864,990.78)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      Equity holders of the Company    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (5	Administrative expenses	31	(61,781,835.08)	(72,189,467.88)	(44,280,770.70)	(41,389,487.07)	
Loss from operating activities    (57,447,378.63)    (50,793,950.50)    (4,335,994.35)    (34,513,137.89)      Finance costs    (26,815,436.72)    (19,333,273.49)    (15,647,153.07)    (14,719,588.38)      Share of loss of joint ventures    (106,885.21)    -    -      Loss before income tax expenses    (84,369,700.56)    (70,127,223.99)    (19,983,147.42)    (49,232,726.27)      Tax expenses    25    (330,226.84)    (18,738,766.79)    (457,692.60)    (6,661,767.83)      Loss for the period    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Other comprehensive loss for the period    -    -    -    -      Loss attributable to:    -    -    -    -    -      Equity holders of the Company    (84,726,948.14)    (88,864,996.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      Equity holders of the Company    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74 <td< td=""><td>Loss on fair value adjustment of investment properties</td><td>15</td><td>-</td><td>(30,792,275.98)</td><td>-</td><td>-</td></td<>	Loss on fair value adjustment of investment properties	15	-	(30,792,275.98)	-	-	
Finance costs  (26,815,436.72)  (19,333,273.49)  (15,647,153.07)  (14,719,588.38)    Share of loss of joint ventures  (106,885.21)  -  -  -    Loss before income tax expenses  (84,369,700.56)  (70,127,223.99)  (19,983,147.42)  (49,232,726.27)    Tax expenses  25  (330,226.84)  (18,738,766.79)  (457,692.60)  (6,661,767.83)    Loss for the period  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  -  -  -  -    Kay expenses  27,020.74  (14,94.35)  -  -  -    Non-controlling interests  27,020.74  (14,94.35)  -  -  -  -    Total comprehensive loss attributable to:  -	Loss on impairment of investment in subsidiary		-	-	-	(80,728,235.87)	
Share of loss of joint ventures  (106,885.21)  -  -    Loss before income tax expenses  (84,369,700.56)  (70,127,223.99)  (19,983,147.42)  (49,232,726.27)    Tax expenses  25  (330,226.84)  (18,738,766.79)  (457,692.60)  (6,661,767.83)    Loss for the period  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Other comprehensive income for the period  -  -  -  -    Total comprehensive loss for the period  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss attributable to:  (84,699,927.40)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    Total comprehensive loss attributable to:  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    Equity holders of the Company  (84,726,948.14)  (88,864,996.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -	Loss from operating activities		(57,447,378.63)	(50,793,950.50)	(4,335,994.35)	(34,513,137.89)	
Loss before income tax expenses    (84,369,700.56)    (70,127,223.99)    (19,983,147,42)    (49,232,726.27)      Tax expenses    25    (330,226.84)    (18,738,766.79)    (457,692.60)    (6,661,767.83)      Loss for the period    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Other comprehensive income for the period    -    -    -    -      Total comprehensive loss for the period    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Loss attributable to:    -	Finance costs		(26,815,436.72)	(19,333,273.49)	(15,647,153.07)	(14,719,588.38)	
Tax expenses  25  (330,226.84)  (18,738,766.79)  (457,692.60)  (6,661,767.83)    Loss for the period  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Other comprehensive loss for the period  -  -  -  -    Total comprehensive loss for the period  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss attributable to:  (84,699,927.40)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    Total comprehensive loss attributable to:  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Total comprehensive loss attributable to:  (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Total comprehensive loss attributable to:  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -	Share of loss of joint ventures		(106,885.21)	-	-	-	
Loss for the period    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Other comprehensive income for the period    -	Loss before income tax expenses		(84,369,700.56)	(70,127,223.99)	(19,983,147.42)	(49,232,726.27)	
Other comprehensive income for the period    -	Tax expenses	25	(330,226.84)	(18,738,766.79)	(457,692.60)	(6,661,767.83)	
Total comprehensive loss for the period    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Loss attributable to:    Equity holders of the Company    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Total comprehensive loss attributable to:    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Total comprehensive loss attributable to:    Equity holders of the Company    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      Katopaper ender    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -    -      Katopaper ender    (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Loss per share    (0.040)    (0.042)    (0.010)    (	Loss for the period		(84,699,927.40)	(88,865,990.78)	(20,440,840.02)	(55,894,494.10)	
Loss attributable to:    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      (84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Total comprehensive loss attributable to:    (84,726,948.14)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    (84,726,948.14)    (88,864,496.43)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      K4,699,927.400    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      K4,699,927.400    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Non-controlling interests    27,020.74    (1,494.35)    -    -      K4,699,927.400    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Loss per share    (0.040)    (0.042)    (0.010)    (0.026)	Other comprehensive income for the period		-	-	-	-	
Equity holders of the Company  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Total comprehensive loss attributable to:  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss per share  (0.040)  (0.042)  (0.010)  (0.026)	Total comprehensive loss for the period		(84,699,927.40)	(88,865,990.78)	(20,440,840.02)	(55,894,494.10)	
Non-controlling interests  27,020.74  (1,494.35)  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Total comprehensive loss attributable to:        Equity holders of the Company  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss per share  (0.040)  (0.042)  (0.010)  (0.026)	Loss attributable to:						
(84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Total comprehensive loss attributable to:	Equity holders of the Company		(84,726,948.14)	(88,864,496.43)	(20,440,840.02)	(55,894,494.10)	
Total comprehensive loss attributable to:    Company    Company <thcompany< th="">    Company</thcompany<>	Non-controlling interests		27,020.74	(1,494.35)	-	-	
Equity holders of the Company  (84,726,948.14)  (88,864,496.43)  (20,440,840.02)  (55,894,494.10)    Non-controlling interests  27,020.74  (1,494.35)  -  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss per share  (0.040)  (0.042)  (0.010)  (0.026)			(84,699,927.40)	(88,865,990.78)	(20,440,840.02)	(55,894,494.10)	
Non-controlling interests  27,020.74  (1,494.35)  -    (84,699,927.40)  (88,865,990.78)  (20,440,840.02)  (55,894,494.10)    Loss per share  (0.040)  (0.042)  (0.010)  (0.026)	Total comprehensive loss attributable to:						
(84,699,927.40)    (88,865,990.78)    (20,440,840.02)    (55,894,494.10)      Loss per share    (0.040)    (0.042)    (0.010)    (0.026)	Equity holders of the Company		(84,726,948.14)	(88,864,496.43)	(20,440,840.02)	(55,894,494.10)	
Loss per share    (0.040)    (0.042)    (0.010)    (0.026)	Non-controlling interests		27,020.74	(1,494.35)	-	-	
Basic loss per share (Baht/share)    (0.040)    (0.042)    (0.010)    (0.026)			(84,699,927.40)	(88,865,990.78)	(20,440,840.02)	(55,894,494.10)	
	Loss per share				· · ·		
Weighted average number of ordinary shares (basic) (Thousand shares)2,130,5062,130,5062,130,506	Basic loss per share (Baht/share)		(0.040)	(0.042)	(0.010)	(0.026)	
	Weighted average number of ordinary shares (basic) (Thousa	ind shares)	2,130,506	2,130,506	2,130,506	2,130,506	

#### STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

"Unaudited"

	Unit: Baht								
	Consolidated financial statements								
			Equity attribu	itable to shareholders'	equity of the Company				
					Other component of share	holders' equity			
			Retained	earnings	Other comprehensive income	Total			
	Issued and paid-up	Premium on	Appropriated to		Translating financial			Non-controlling	shareholders'
	share capital	share capital	legal reserve	Unappropriated	statements		Total	interests	equity
Opening balance as at January 1, 2021	213,050,619.30	343,503,712.05	12,635,052.79	(6,989,170.62)	2,204,390.56	2,204,390.56	564,404,604.08	(25,880.74)	564,378,723.34
Changes in equity for the period:									
Total comprehensive loss for the period	-	-	-	(84,726,948.14)	-	-	(84,726,948.14)	27,020.74	(84,699,927.40)
Balance as at September 30, 2021	213,050,619.30	343,503,712.05	12,635,052.79	(91,716,118.76)	2,204,390.56	2,204,390.56	479,677,655.94	1,140.00	479,678,795.94
Balance as at January 1, 2020	213,050,619.30	343,503,712.05	12,635,052.79	81,061,856.35	2,204,390.56	2,204,390.56	652,455,631.05	(1,792.48)	652,453,838.57
Changes in equity for the period:									
Total comprehensive loss for the period	-	-	-	(88,864,496.43)	-	-	(88,864,496.43)	(1,494.35)	(88,865,990.78)
Balance as at September 30, 2020	213,050,619.30	343,503,712.05	12,635,052.79	(7,802,640.08)	2,204,390.56	2,204,390.56	563,591,134.62	(3,286.83)	563,587,847.79

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

### FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

"Unaudited"

"Reviewed"

	Unit: Baht								
	Separate financial statements								
			Retained ea	arnings					
	Issued and paid-up	Premium on	Appropriated to		Total				
	share capital	share capital	legal reserve	Unappropriated	shareholders' equity				
Opening balance as at January 1, 2021	213,050,619.30	343,503,712.05	12,635,052.79	66,719,591.71	635,908,975.85				
Changes in equity for the period:									
Total comprehensive loss for the period	-	-	-	(20,440,840.02)	(20,440,840.02)				
Balance as at September 30, 2021	213,050,619.30	343,503,712.05	12,635,052.79	46,278,751.69	615,468,135.83				
Balance as at January 1, 2020	213,050,619.30	343,503,712.05	12,635,052.79	118,502,479.69	687,691,863.83				
Changes in equity for the period:									
Total comprehensive loss for the period	-	-	-	(55,894,494.10)	(55,894,494.10)				
Balance as at September 30, 2020	213,050,619.30	343,503,712.05	12,635,052.79	62,607,985.59	631,797,369.73				

# BUILDERSMART PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES STATEMENT OF CASH FLOWS

## FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

"Unaudited"

"Reviewed"

	Unit: Baht					
	Consolidated finan	cial statements	Separate financial statements			
	2021	2020	2021	2020		
Cash flows from operating activities:						
Loss for the period	(84,699,927.40)	(88,865,990.78)	(20,440,840.02)	(55,894,494.10)		
Adjustment to reconcile profit to net cash by (used in) operating activities						
Tax expenses	330,226.84	18,738,766.79	457,692.60	6,661,767.83		
Realisation of deferred rental revenue of Senior Living Project	(2,895,530.21)	(3,710,685.87)	(2,895,530.21)	-		
Cost of sales of Senior Living Project	17,201,899.65	71,075,474.47	28,136,811.86	-		
Loss arising from bad debt of trade and other receivables	2,851,176.85	-	-	-		
Reversal of impairment loss on trade and other receivables	(2,851,176.85)	18,000.00	(21,584.00)	-		
Allowance for obsolete inventory	453,823.19	-	-	-		
Allowance for impairment loss of investment in subsidiary	-	-	-	80,728,235.87		
Reversal of gain from sale of Senior Living Project for leaseback portion	627,272.21	2,157,388.80	-	-		
Loss (gain) on disposal of assets	386,286.29	766,762.35	(113,169.12)	108,423.49		
Written-off witholding tax	232,265.71	-	-	-		
Depreciation and amortization	32,149,994.64	24,128,404.41	22,932,110.06	8,819,646.28		
Loss on fair value adjustment of investment properties	-	30,792,275.98	-	-		
Unrealized (gain) loss on exchange rate - net	(1,058,473.83)	365,703.81	(950,223.21)	(342,054.71)		
Employee benefit expenses	985,658.25	969,075.69	890,690.73	797,339.97		
Share of loss of joint ventures	106,885.21	-	-	-		
Interest income	(721,474.00)	(487,311.40)	(6,705,357.51)	(21,393,420.42)		
Finance costs	26,815,436.72	19,333,273.49	15,647,153.07	14,719,588.38		
Loss (gain) from operations before changes in operating						
assets and liabilities	(10,085,656.73)	75,281,137.74	36,937,754.25	34,205,032.59		
Operating assets (increase) decrease						
Trade and other current receivables	28,124,152.20	32,547,258.86	(3,750,288.54)	24,866,035.51		
Lease receivables	2,795,640.98	(3,003,392.34)	2,795,640.98	-		
Inventories	(7,052,821.05)	17,023,256.68	27,974,342.72	17,814,684.05		
Real estate development costs	97,785,245.33	(9,720,835.18)	-	-		
Right-of-use assets arising from sale and lease back of Senior Living Project	3,956,488.58	16,240,285.27	-	-		
Other current assets	4,354,211.92	11,432,838.97	265,022.86	847,732.56		
Other non-current assets	1,454,090.89	(522,916.67)	19,090.89	-		
Operating liabilities increase (decrease)	, - ,	(- ,)	- ,			
Trade and other current payables	(11,132,658.25)	(35,341,292.15)	(23,626,194.37)	(26,319,094.45)		
Land payable	(3,540,077.58)	(18,427,500.00)	-	-		
Contract liabilities	16,062,968.91	(367,511.26)	(763,442.45)	2,478,503.94		
Deposit and advance received under lease agreements	17,532,473.20	64,665,420.32	17,532,473.20			
Liability for guarantee refund to lessee	(22,024,000.00)	(43,368,000.00)	(22,024,000.00)	-		
Retentions	1,313,709.47	4,787,882.34	118,701.73	-		
Other current liabilities	192,542.04	517,960.13		277 645 80		
Other non-current liabilities	1,153,912.13	,	(542,867.11) 989,885.00	377,645.80		
	·	2,742,695.30	· · · · · ·	54 270 540 00		
Cash receipt from operating activities	120,890,222.04		35,926,119.16	54,270,540.00		
Cash payment for employee benefits	(1,506,310.00)	(1,200,000.00)	(1,506,310.00)	(1,200,000.00)		
Cash receipt from income tax return	864,146.97	3,316,436.39	-	-		
Cash payment for corporate income tax	(5,109,833.79)	(12,016,449.46)	(3,833,853.38)	(10,717,177.55)		
Net cash flows provided by operating activities	115,138,225.22	104,587,274.94	30,585,955.78	42,353,362.45		

# BUILDERSMART PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES STATEMENT OF CASH FLOWS

FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2021

Unit: Baht Consolidated financial statements Separate financial statements 2021 2020 2021 2020 Cash flows from investing activities Decrease restricted deposits with financial institutions 750,000.00 7,429,922.85 750,000.00 7,429,922.85 Cash payment for short-term loan to related parties (12,950,000.00) (25,000,000.00) Cash receipt from short-term loan to related parties 22,000,000.00 5,000,000.00 \_ Cash receipt from long-term loan to related parties -8,500,000.00 Cash payment for senior living project under development (13.134.823.21)(63.181.868.65) (13.134.823.21)Cash payment for purchase of fixed assets (2,966,746.00) (10,696,518.93) (2,108,166.38) (602,687.06) Cash receipt from sales of fixed assets 108,440.38 828,411.22 738,317.76 Cash payment for purchase of intangible assets (1,015,930.00) (2,116,723.62) (589,000.00) (797,499.40) \_ Cash payment for investment in subsidiary \_ (1,500,000.00)\_ Cash payment for investments in joint ventures (5.000.000.00)475,261.59 Cash receipt from interest income 514.846.71 594.617.54 2.138.657.81 Net cash flows used in investing activities (20,744,212.12) (67,142,159.59) (5,393,331.78) (4,256,684.26) Cash flows from financing activities Increase (decrease) in short-term loans from financial institutions (5.974.525.54)82.874.441.30 (3.819.709.99)84.271.281.67 Cash receipt from short-term loans from related parties 8.163.381.99 28.653.520.07 16.663.381.99 28.653.520.07 Cash payment for short-term loans from related parties (5,000,000.00) (10,000,000.00) (5,000,000.00) (10,000,000.00) (30,167,237.77) (82,762,128.41) (30,167,237.77) (82,762,128.41) Decrease in short-term loans from other parties - net Cash receipt from sale and leaseback transaction 10,000,000.00 -\_ -(5,588,171.01) (5,516,449.08) Repayment of long-term lease liabilities (12.977.991.71)(9,942,040.57) 19.236.000.00 68.170.223.00 4.233.000.00 Cash receipt from long-term loans from financial institutions Repayment of long-term loans from financial institutions (93,398,717.62) (48,569,412.80) (18,935,252.88) Cash receipt from long-term loans from other parties 18,000,000.00 2,000,000.00 \_ Repayment of long-term loans from other parties (2.000.000.00)-(2.000.000.00)(23,524,589.48) Cash payment for finance costs (30,269,417,73) (9.945.361.34) (11.455.705.50) (117,643,680.13) 155,184.86 (54,559,351.00) 3,190,518.75 Net cash flows provided by (used in) financing activities 37,600,300.21 41,287,196.94 Net Increase (decrease) in cash and cash equivalent (23,249,667.03) (29,366,727.00) Cash and cash equivalents at ending of period 64,312,006.25 39,137,825.67 55,441,573.09 22,310,722.84 Cash and cash equivalents at ending of period 41,062,339.22 76,738,125.88 26,074,846.09 63,597,919.78 Supplemental cash flows information Non-cash transactions Increase (decrease) in payables for purchase of fixed assets and intangible assets 188.712.20 (920,989.25) 332,171.00 (395, 500, 00)28,278.27 Fixed assets transfer from inventory 148,006.09 71,264.63 Fixed assets under finance lease agreements 8 925 000 00 \_ Right-of-use assets/lease liabilities 10,953,723.30 63,678,237.71 39,138,340.68 Sale and leaseback senior living project as right-of-use assets 3,956,488.58 16,240,285.29 (4,838,550.02) (4,838,550.02) Reversal of lease liabilities Increase in payables for purchases of senior living project under development (8,734,823.21) (11,133,049.38) (8,734,823.21) Capitalised borrowing costs relating to the acquisition of 1,366,558.12 senior living project under development \_ Capitalised borrowing costs relating to the acquisition of real estate development costs 4.816.371.54 20,092,627.39 \_ Reclassify short-trem loan to long-term loan 20,000,000.00 -20,000,000.00

"Unaudited" "Reviewed"

#### NOTES TO INTERIM FINANCIAL STATEMENTS

### FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 (UNAUDITED) (REVIEWED)

#### 1. GENERAL INFORMATION

BuilderSmart Public Company Limited ("the Company") has its registered address at 905/7, Rama III Soi 51, Rama III Rd., Bang Pong Pang, Yan Nawa, Bangkok. The Company has a branch located at 647 Moo 7, Hin Lek Fai, Hua Hin, Prachuap Khiri Khan.

The Company principally engages in the retail sale of construction materials, tools, equipment for construction and interior design, and property development and lease of the Senior Living Project.

The Company was listed on the Stock Exchange of Thailand on February 14, 2008. The Company's shares are traded on the mai (Market for Alternative Investment).

### 2. BASIS FOR PRESENTATION OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements have been prepared in accordance with Thai Accounting Standard No. 34, Interim Financial Reporting.

The interim financial statements consist of primary financial information (i.e. statement of financial position, statement of comprehensive income, statement of changes in shareholders' equity, and statement of cash flows). The Company has chosen to present the interim financial statements in a format consistent with the annual financial statements, in compliance with Thai Accounting Standard No. 1, Presentation of Financial Statements. The notes to the interim financial statements are prepared in a condensed format. Additional notes are presented as required by the Securities and Exchange Commission under the Securities and Exchange Act.

The interim financial statements have been prepared in the Thai language and expressed in Thai Baht. Such interim financial statements have been prepared for domestic reporting purposes. For convenience only, for the readers not conversant with the Thai language, an English version of the interim financial statements has been provided by translating from the Thai version of the interim financial statements.

The interim financial statements have been prepared to provide information in addition to that included in the financial statements for the year ended December 31, 2020. They focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2020.

The preparation of the 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying amounts of assets and liabilities that are not readily apparent from other sources. Subsequent actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, and in the period of the revision and future periods, if the revision affects both current and future periods.

### Coronavirus disease 2019 pandemic

The COVID-19 pandemic has caused an economic slowdown adversely affecting most businesses and industries. This situation may bring uncertainties and affect the environment in which the Group operates. These uncertainties may have a financial impact on the valuation of assets, provisions and contingent liabilities.

#### Basis for preparation of the consolidated interim financial statements

The consolidated interim financial statements related to the Company and its subsidiaries (together referred to as the "the Group") are prepared using the same basis as were used for the consolidated financial statements for the year ended December 31, 2020.

During the second quarter of the year 2021, there is change in the Group structure due to the completion of a subsidiary's liquidation as follows:

#### Shareholding proportion (%)

Company	Country registered	Nature of business	2021	2020
Building Bling Limited	Thai	Sales and installing of aluminium louvre windows	-	50.99
		Registration of completion of liquidation on June 16, 2021		

#### New financial reporting standards

### a) Financial reporting standards that became effective in the current period

During the period, the Group has adopted the revised financial reporting standards and interpretations which are effective for fiscal years beginning on or after January 1, 2021. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the Group's financial statements.

#### b) Financial reporting standards that will become effective for fiscal years beginning on or after January 1, 2022

The Federation of Accounting Professions issued certain revised financial reporting standards, which are effective for fiscal years beginning on or after 1 January 2022. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and, for some standards, providing temporary reliefs or temporary exemptions for users.

The adoption of these financial reporting standards will not have any significant impact on the Group's financial statements.

### 3. SIGNIFICANT ACCOUNTING POLICIES

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended December 31, 2020, except the followings:

3.1 The Group applied accounting guidance on temporary accounting relief measures for additional accounting options in response to impact from the situation of COVID-19 in preparing the financial statement for the year ended December 31, 2020, by not to consider forward-looking information to measure the expected credit losses of trade receivables when using simplified approach.

As the accounting guidance already expired on December 31, 2020, the Group have assessed the impact and there was no material impact to financial statements. Therefore, the Group did not adjust the value of trade receivables in 2021.

3.2 Investments in joint ventures

Investments in joint ventures is accounted for in the consolidated financial statements using the equity method.

Investments in joint ventures is accounted for in the separate financial statements using the cost method, less allowance for loss on impairment of investments (if any).

### 4. RELATED PARTY TRANSACTIONS AND BALANCES

4.1 Significant transactions with related parties for the three-month period ended September 30, 2021 and 2020 are as follows:

	Consolidated		Sepa	irate	
	financial sta	tements	financial s	tatements	
	2021	2020	2021	2020	Transfer pricing policy
Subsidiaries					
Revenues from sales and services	-	-	40,745,253.15	638,629.75	Cost plus margin /
					contract price
Purchase of goods	-	-	3,206,245.80	193,332.83	Cost plus margin
Cost of services	-	-	1,253,982.76	-	Cost plus margin /
					contract price
Interest income	-	-	1,824,609.59	7,244,188.37	Interest rate of 4.25% - 7.7%
					per annum according to the
					loan agreement
Rental income	-	-	76,200.00	76,200.00	Carried out on commercial
					terms and conditions
Other expense	-	-	95,610.83	-	Contract price
Finance costs	-	-	18,600.32	14,079.77	Interest rate of 2.8%, 5% per
					annum according to the loan
					agreement
Joint ventures					
Rental income					
Time and Space Asset Company	500,000.00	-	-	-	Contract price
Limited					

		Unit: B			
	Conso	lidated	Separ	ate	
	financial	statements	financial st	atements	
	2021	2020	2021	2020	Transfer pricing policy
Related parties					
Cost of real estate development proje	ct				
Ruamchokchai Engineering	9,324,215.70	12,264,688.32	-	-	Contract price
Company Limited					
Cost of a Senior Living Project					
Ruamchokchai Engineering	-	5,703,559.04	-	-	Contract price
Company Limited					
Rental expenses					
LKH Trading Company Limited	48,150.00	48,150.00	-	-	Contract price
Sobreuk (Group of persons)	834,995.00	904,995.00	834,995.00	904,995.00	Contract price
Related person	303,906.72	374,438.00	262,500.00	-	Contract price
Finance costs					
Related person	692,711.00	462,224.47	566,683.61	462,224.47	Interest rate of 5% - 6.4% per
					annum

Significant transactions with related parties for the nine-month periods ended September 30, 2021 and 2020 are as follows:

	Consolidated	l financial	Separate financial		
	statem	ents	stater	nents	
	2021	2020	2021	2020	Transfer pricing policy
Subsidiaries					
Revenues from sales and services	-	-	41,814,874.40	1,772,102.98	Cost plus margin /
					contract price
Purchase of goods	-	-	3,426,773.57	365,878.03	Cost plus margin
Cost of services	-	-	3,159,831.19 -		Cost plus margin /
					contract price
Interest income	-	-	5,811,719.19	21,529,226.49	Interest rate 4.25% - 7.7%
					per annum according to the
					loan agreement
Rental income	-	-	228,600.00	228,600.00	Carried out on commercial
					terms and conditions
Other income	-	-	-	733,486.08	Cost
Other expense	-	-	185,610.83	-	Contract price
Finance costs	-	-	46,300.74 41,933.23		Interest rate of 2.8%, 5%
					per annum according to

the loan agreement

		Unit:	Baht			
	Consolidat	ed financial	Separate	financial		
	state	ments	staten	nents		
	2021	2020	2021	2020	Transfer pricing policy	
Joint ventures						
Rental income						
Time and Space Asset Company	500,000.00	-	-	-	Contract price	
Limited						
Related parties						
Revenues from sales and services						
Ruamchokchai Engineering	-	2,059,665.45	-	2,059,665.45	Cost plus margin	
Company Limited						
Related person (Note 4.2.1)	-	14,356,986.00	10,000,000.00	-	Contract price	
Cost of real estate development proj	ect					
Ruamchokchai Engineering	24,624,756.44	73,175,941.09	-	-	Contract price	
Company Limited						
Cost of a Senior Living Project						
Ruamchokchai Engineering	-	13,326,278.42	-	-	Contract price	
Company Limited						
Rental expenses						
LKH Trading Company Limited	144,450.00	144,450.00	-	-	Contract price	
Sobreuk (Group of persons)	2,644,985.00	2,564,985.00	2,644,985.00	2,564,985.00	Contract price	
Related person	1,495,886.80	1,932,489.24	761,250.00	-	Contract price	
Finance costs						
Related person	1,990,804.88	1,109,131.47	1,659,298.04	1,109,131.47	Interest rate of 5% - 6.4%	
					per annum	

4.2 Significant balances between the Company and those related companies as at September 30, 2021 and December 31, 2020 are as follows:

	Unit: Baht					
	Consolidated fina	incial statements	Separate financial statements			
	2021	2020	2021	2020		
Trade and other current receivables						
Trade receivables						
Subsidiaries	-	-	39,827,411.71	1,577,942.50		
Related persons - Directors	25,314.41	-	-	-		
Related company						
Ruamchokchai Engineering Company Limited	11,792,651.28	11,792,651.28	11,792,651.28	11,792,651.28		
Total trade receivables	11,817,965.69	11,792,651.28	51,620,062.99	13,370,593.78		

	Unit: Baht				
	Consolidated fina	ncial statements	Separate financial statements		
	2021	2020	2021	2020	
Other current receivables					
Other receivable					
Subsidiaries	-	-	301,624.00	54,356.00	
Related company					
Ruamchokchai Engineering Company Limited	11,733,883.81	11,733,883.81	11,694,431.76	11,694,431.76	
LKH Development Company Limited	1,059,415.60	1,414,415.60	-	-	
Total	12,793,299.41	13,148,299.41	11,996,055.76	11,748,787.76	
Advances to related parties - net					
Subsidiaries	-	-	7,167,645.06	6,126,708.43	
Related company					
Ruamchokchai Engineering Company Limited	152,077.30	-	152,077.30	-	
Less Allowance for impairment loss		-	(3,420,674.93)	(3,442,258.93)	
Total	152,077.30	-	3,899,047.43	2,684,449.50	
Total other current receivables	12,945,376.71	13,148,299.41	15,895,103.19	14,433,237.26	
Total trade and other current receivables	24,763,342.40	24,940,950.69	67,515,166.18	27,803,831.04	
Short-term loans to and interest receivables - net					
Subsidiaries	-	-	21,500,000.00	30,774,657.53	
Total	-	-	21,500,000.00	30,774,657.53	
Other current assets					
Related company					
Retensions receivable					
Ruamchokchai Engineering Company Limited	272,820.63	272,820.63	272,820.63	272,820.63	
Deposit for construction cost					
Ruamchokchai Engineering Company Limited	10,216,411.54	12,678,887.18	7,041,894.27	7,041,894.27	
Total other current assets	10,489,232.17	12,951,707.81	7,314,714.90	7,314,714.90	
Long-term loans to and interest receivables - net					
Subsidiaries	-	-	136,864,821.92	132,049,098.84	
Less Current portion of long-term loans to and					
interest receivables	-	-	(70,000,000.00)	(70,000,000.00)	
Net	-	-	66,864,821.92	62,049,098.84	
Trade and other current payables		_		-	
Trade payables					
Subsidiary	-	-	4,691,669.56	697,844.68	
Related company					
Ruamchokchai Engineering Company Limited		853,568.62	-		
Total trade payables		853,568.62	4,691,669.56	697,844.68	

	Unit: Baht					
	Consolidated fina	ncial statements	Separate financia	al statements		
	2021	2020	2021	2020		
Other current payables						
Advances from related parties						
Related persons - Directors	1,181,847.97	118,387.71	490,868.99	19,937.42		
Total	1,181,847.97	118,387.71	490,868.99	19,937.42		
Other payable						
Subsidiary	-	-	43,578,849.92	43,578,849.92		
Related persons - Directors	153,108.40		-	-		
Total	153,108.40	-	43,578,849.92	43,578,849.92		
Accrued interest expenses						
Subsidiary		-	9,111.80	4,744.27		
Total		-	9,111.80	4,744.27		
Total other current payables	1,334,956.37	118,387.71	44,078,830.71	43,603,531.61		
Total trade and other current payables	1,334,956.37	971,956.33	48,770,500.27	44,301,376.29		
Short-term loans from related parties - net						
Subsidiary	-	-	12,995,000.00	1,995,000.00		
Related person	39,500,000.00	35,000,000.00	37,000,000.00	35,000,000.00		
Total	39,500,000.00	35,000,000.00	49,995,000.00	36,995,000.00		
Less Deferred interest expenses	(751,936.94)	(1,074,617.02)	(751,936.94)	(1,074,617.02)		
Net	38,748,063.06	33,925,382.98	49,243,063.06	35,920,382.98		
Retention payable						
Related company						
Ruamchokchai Engineering Company Limited	17,279,578.17	16,084,570.43	8,856,283.76	8,856,283.76		
Total retention payable	17,279,578.17	16,084,570.43	8,856,283.76	8,856,283.76		
Liability for guarantee refund to lessee - current						
Related persons (Note 4.2.3)	-	22,024,000.00	-	22,024,000.00		
Total liability for guarantee refund to						
lessee - current		22,024,000.00	-	22,024,000.00		
Liability for guarantee refund to lessee - current -	net					
Related persons (Note 4.2.1 and 4.2.2)	25,000,000.00	-	15,000,000.00	-		
Less Deferred interest expenses	(1,346,505.97)	-	(1,346,505.97)			
Total liability for guarantee refund to						
lessee - current - net	23,653,494.03		13,653,494.03			

4.2.1 During the first quarter of the year 2021, the Company has a long-term apartment lease with a relative of a director and a third party ("Leasehold Purchaser"). The lease term is 30 years with payment fixed at Baht 10 million. The Company determined such agreement as a financial lease in the separate financial statements. Therefore, the Company recognized the lease payment as "Revenue from sales of goods" in the separate comprehensive income statement.

Subsequently, a subsidiary company entered into an operating lease agreement to lease such apartment back from the Leasehold Purchaser for a maximum period of 6 years, paying a return rate of 5% per annum on the lease payment, according to the long-term lease agreement. Such lease-back apartment is used as a serviced apartment. The subsidiary also entered into a transfer of leasehold right agreement with the Leasehold Purchaser to transfer lease rights in event the Leasehold Purchaser would like to terminate the lease agreement or where the lease expires. The subsidiary would then refund the lease payment of Baht 10 million to the Leasehold Purchaser. The Group determined this lease agreement as an operating lease in the consolidated financial statements and recognized such lease payments of Baht 10 million as "Liability for guarantee refund to lessee - current - net" in the consolidated statement of financial position and recognized the return for the operating leaseback apartment as financial cost in the consolidated statement of comprehensive income.

- 4.2.2 As at September 30, 2021, the Company, who is a close relative of the director, entered into one lease agreements guaranteed refund for one residential villa is stated under "Current liability for guarantee refund to lessee" in the statement of financial position in the amount of Baht 15.00 million.
- 4.2.3 As at December 31, 2020, the Company, who is a close relative of the director, entered into one lease agreements guaranteed refund for one residential villa is stated under "Non-current liability for guarantee refund to lessee net" in the statement of financial position in the amount of Baht 22.02 million. Subsequently, during the year 2021, the close relative of the director requested to vacate the property and to cancel such lease agreement. The remaining long-term lease payment to the lessor.
- 4.3 During the nine-month period ended September 30, 2021, movements of short-term loans to and interest receivables from related parties net to were as follows:

	Unit: Baht							
	Separate financial statements							
	As at	As at Movement during the period January 1, 2021 Increase Decrease		As at				
	January 1, 2021			September 30, 2021				
Short-term loans to and interest receivables								
Teak Development Limited	24.50	10.35	(13.35)	21.50				
Sansara Lifestyle Service Company Limited	1.05	2.60	(3.65)	-				
Alloy Solutions Asia Limited								
(Formerly as "D&W (Asia) Limited")	5.00	-	(5.00)	-				
Interest receivables	0.22	1.16	(1.38)					
Total	30.77	14.11	(23.38)	21.50				

- 4.3.1 As at September 30, 2021, loans to its subsidiary company, Teak Development Limited, in term of loan agreement for the purpose to support operations of such subsidiary, bears interest at the rate of 5% per annum and is due within December 2021. The certain loans are due at call.
- 4.3.2 As at September 30, 2021, loans to its subsidiary company, Sansara Lifestyle Service Company Limited, in term of the loan agreement for the purpose to support operations of such subsidiary, do not bear interest. The loans are due at call. During the third quarter of 2021, the subsidiary paid such loan in the entire amount.
- 4.3.3 As at September 30, 2021, loan to its subsidiary company, Alloy Solutions Asia Limited (Formerly as "D&W (Asia) Limited"), in term of loan agreement for the purpose to support operations of such subsidiary, bears interest at the rate of 5% per annum and is due at call.

The Company considered that the above loans are repayable on demand within one year, subject to the liquidity of the subsidiaries, therefore expected credit losses are considered to be immaterial.

4.4 During the nine-month period ended September 30, 2021, movements of long-term loans to and interest receivables from related parties - net to were as follows:

	Unit: Baht							
	Separate financial statements							
	As at	Movement dur	ing the period	As at September 30, 2021				
	January 1, 2021	Increase	Decrease					
Long-term loans to and interest receival	oles from related part	ties - net						
Building Bling Limited	0.06	-	(0.06)	-				
Teak Development Limited	116.00	-	-	116.00				
Interest receivables	17.51	4.65	(0.01)	22.15				
Less Deferred interest income	(1.46)	0.17	-	(1.29)				
Less Allowance for impairment loss	(0.06)	-	0.06					
Total	132.05	4.82	(0.01)	136.86				
Less Current portion	(70.00)			(70.00)				
Net	62.05			66.86				

4.4.1 As at September 30, 2021, a loan to its subsidiary company, Building Bling Company Limited, in term of loan agreement for the purpose for development of louvre system with Louvre Systems Ltd, bears interest at the rate of 6.25% per annum and is due at call.

On June 9, 2021, the Company issued a notice of debt forgiveness of such short-term loans and accrued interest in the entire amount.

4.4.2 As at September 30, 2021, a loan to its subsidiary company, Teak Development Limited, in term of loan agreement for the purpose for support operations of such subsidiary, bears interest at the rate of 4.5% - 7.7% per annum and is due at call.

The Management of the Company considered that the above loans agreement repayment plans provided by the subsidiaries with terms of more than one year. Therefore, was reclassified as long-term loans and interest receivables from related parties.

4.5 During the nine-month period ended September 30, 2021, movements of short-term loan from related parties were as follows:

	Unit: Million Baht							
	Con	solidated fin	ancial state	ements	S	eparate fina	incial stater	ments
	As at	Movemen	nt during	As at	As at	Movemen	nt during	As at
	January 1,	the p	eriod	September 30,	January 1,	the p	eriod	September 30,
	2021	Increase	Decrease	2021	2021	Increase	Decrease	2021
Short-term loans from related p	arties - net							
Install Direct Company Limited	-	-	-	-	2.00	-	-	2.00
Teak Development Limited	-	-	-	-	-	11.00	-	11.00
Related person - Director	35.00	9.50	(5.00)	39.50	35.00	7.00	(5.00)	37.00
Total	35.00	9.50	(5.00)	39.50	37.00	18.00	(5.00)	50.00
Less Deferred interest expenses	(1.07)			(0.76)	(1.07)			(0.76)
Net	33.93			38.74	35.93			49.24

4.5.1 As at September 30, 2021, a short-term loan from Install Direct Company Limited, in term of loan agreement for the purpose for its working capital bears interest at the rate of 2.8% per annum and is due at call.

4.5.2 As at September 30, 2021, a short-term loan from Teak Development Limited, in term of loan agreement for the purpose for its working capital bears interest at the rate of 5% per annum and is due at call.

4.5.3 As at September 30, 2021, a short-term loan from directors, in the Bills of Exchange in the amount of Baht 37.00 million with a maturity period of 269 days for the purpose for its working capital of the Company bears interest at the rate of 6.4% per annum and is due on March 18, 2022.

### 4.6 Key management personnel compensation

Key management personnel compensation for the three-month periods ended September 30, 2021 and 2020 consisted of:

	Unit: Baht				
	Consolidated finan	Consolidated financial statements		al statements	
	2021	2020	2021	2020	
Short-term benefits	6,710,517.02	7,000,694.07	4,178,553.02	4,323,830.07	
Post-employment benefits	343,114.41	386,332.31	270,760.26	256,188.17	
Total key management personnel					
compensation	7,053,631.43	7,387,026.38	4,449,313.28	4,580,018.24	

Key management personnel compensation for the nine-month periods ended September 30, 2021 and 2020 consisted of:

	Unit: Baht				
	Consolidated finan	Consolidated financial statements		ial statements	
	2021	2020	2021	2020	
Short-term benefits	20,216,499.49	24,604,390.68	14,165,807.49	16,345,366.68	
Post-employment benefits	1,032,084.63	1,268,381.32	859,428.18	955,336.98	
Total key management personnel					
compensation	21,248,584.12	25,872,772.00	15,025,235.67	17,300,703.66	

### 4.7 Commitments and contingent liabilities

The Group entered into rental agreements for buildings and vehicles with related parties under leases. The terms of the agreements are average of one year.

As at September 30, 2021, the Group has above outstanding commitments to repay within one year totaling amount of Baht 0.06 million.

## 5. CASH AND CASH EQUIVALENTS

The cash and cash equivalents as at September 30, 2021 and December 31, 2020 consisted of:

	Unit: Baht				
	Consolidated final	ncial statements	Separate financial statements		
	2021	2020	2021	2020	
Cash on hand	633,485.97	626,678.79	67,956.06	69,024.54	
Cash at banks - saving accounts	29,548,360.07	45,203,295.06	19,891,122.80	41,484,326.55	
Cash at banks - current accounts	4,880,493.18	13,482,032.40	2,615,767.23	10,388,222.00	
High liquidity short-term investments	6,000,000.00	5,000,000.00	3,500,000.00	3,500,000.00	
Total	41,062,339.22	64,312,006.25	26,074,846.09	55,441,573.09	

### 6. TRADE AND OTHER CURRENT RECEIVABLES - NET

Trade and other current receivables - net as at September 30, 2021 and December 31, 2020 consisted of:

	Unit: Baht				
	Consolidated final	icial statements	Separate financial statements		
	2021	2020	2021	2020	
Trade receivables					
Trade receivables - other parties	43,828,911.40	74,760,626.57	30,709,204.51	65,937,216.80	
Trade receivables - related parties	11,817,965.69	11,792,651.28	51,620,062.99	13,370,593.78	
Less Allowance for impairment loss	(11,825,406.89)	(14,676,583.74)	(10,044,968.14)	(10,044,968.14)	
Total trade receivables - net	43,821,470.20	71,876,694.11	72,284,299.36	69,262,842.44	
Other receivables					
Other receivables - related parties	12,793,299.41	13,148,299.41	11,996,055.76	11,748,787.76	
Advances to related parties	152,077.30	-	7,319,722.36	6,126,708.43	
Contract assets	-	355,549.16	-	-	
Prepaid commission expenses	7,544,266.78	7,690,271.20	451,420.00	467,520.00	
Prepaid expenses	1,139,738.81	1,467,458.93	869,159.37	1,089,895.44	
Revenue Department receivable	7,577,976.66	4,897,881.36	53,256.85	63,914.47	
Others	670,943.75	228,454.53	262,238.81	204,079.64	
Less Allowance for impairment loss		-	(3,420,674.93)	(3,442,258.93)	
Total other receivables - net	29,878,302.71	27,787,914.59	17,531,178.22	16,258,646.81	
Total trade and other receivables - net	73,699,772.91	99,664,608.70	89,815,477.58	85,521,489.25	

As at September 30, 2021 and December 31, 2020, aging of trade receivables were as follows:

	Unit: Baht					
	Consolidated final	ncial statements	Separate financ	ial statements		
	2021	2020	2021	2020		
Trade receivables - other parties						
Within credit term	23,317,280.02	43,934,236.96	16,198,156.35	43,517,691.93		
Over credit term						
Up to 3 months	5,753,168.86	12,593,967.14	4,138,808.04	11,882,775.44		
3 - 6 months	137,267.70	868,242.78	135,064.00	850,346.12		
6 - 12 months	959,065.68	2,527,730.70	22,299.02	158,521.59		
Over 12 months	13,662,129.14	14,836,448.99	10,214,877.10	9,527,881.72		
Total trade receivables - other parties	43,828,911.40	74,760,626.57	30,709,204.51	65,937,216.80		
Less Allowance for impairment loss	(11,825,406.89)	(14,676,583.74)	(10,044,968.14)	(10,044,968.14)		
Total trade receivables - other parties - net	32,003,504.51	60,084,042.83	20,664,236.37	55,892,248.66		
Trade receivables - related parties						
Within credit term	25,314.41	-	7,110,310.29	177,942.50		
Over credit term						
Up to 3 months	-	-	30,442,101.42	350,000.00		
3-6 months	-	-	175,000.00	525,000.00		
6 - 12 months	-	10,919,581.86	1,575,000.00	11,444,581.94		
Over 12 months	11,792,651.28	873,069.42	12,317,651.28	873,069.34		
Total trade receivables - related parties	11,817,965.69	11,792,651.28	51,620,062.99	13,370,593.78		
Total trade receivables - net	43,821,470.20	71,876,694.11	72,284,299.36	69,262,842.44		

## 7. INVENTORIES - NET

Inventories - net as at September 30, 2021 and December 31, 2020 are as follows:

	Unit: Baht					
	Consolidated finan	icial statements	Separate financial statements			
	2021	2020	2021	2020		
Finished goods	59,666,999.37	46,390,537.72	18,453,768.53	46,390,537.72		
Raw materials	24,435,521.98	24,547,319.78	-	-		
Supplies	552,611.29	456,460.39	-	-		
Work-in-progress	4,721,329.89	10,957,601.86	443,350.45	480,923.98		
Less Allowance for obsolete inventory	(5,970,960.88)	(5,517,137.69)	(3,393,676.37)	(3,393,676.37)		
Net	83,405,501.65	76,834,782.06	15,503,442.61	43,477,785.33		

### 8. COST OF REAL ESTATE DEVELOPMENT PROJECT

Cost of real estate development costs as at September 30, 2021 and December 31, 2020 are as follows:

	Unit: Baht Consolidated financial statements			
	2021	2020		
Land	318,940,000.00	418,003,934.83		
Project consultant fee	9,374,805.00	12,240,800.00		
Construction cost	111,911,436.66	84,551,913.23		
Capitalization of interest	29,846,333.37	31,719,849.03		
Condominium held for sales	159,435,664.52	175,960,616.25		
Total	629,508,239.55	722,477,113.34		

As at September 30, 2021, 2 projects, "The Teak Ratchada" project and "The Teak Ari" project, are in the process of construction.

For the nine-month period ended September 30, 2021, interest expenses of loans for the construction of the Projects, in the amount of Baht 4.82 million, have been capitalised as part of the cost of real estate development project.

As at September 30, 2021, the subsidiary mortgaged its land and any structures thereon of the 4 projects at their book value of Baht 628.10 million with two banks as collateral for financial support credit facilities, for the operation of the projects (Note 22 and 29.2), and are pledged as collateral of long-term loan from other persons in the amount of Bath 18 million.

### 9. DEPOSITS AT BANK PLEDGED AS COLLATERAL

As at September 30, 2021, the Group held time deposits and saving with two commercial banks in the total amount of Baht 50.00 million (December 31, 2020: Baht 50.75 million). The deposits were pledged as collateral short-term trade financing facilities (Note 29.2).

### 10. OTHER NON-CURRENT FINANCIAL ASSETS - NET

Movements of the other non-current financial assets - net account during the nine-month period ended September 30, 2021 are summarized below:

	Unit: Baht
	Consolidated and separate
	financial statement
Net book value as at January 1, 2021	10,767,753.35
Amortization of premium on investment	(110,377.32)
Net book value as at September 30, 2021	10,657,376.03

Such other non - current financial assets is investment in government bond with par value of Baht 10.00 million. The maturity date is on December 12, 2025 and interest will be received by twice per year at an interest rate of 3.85%.

As at September 30, 2021, the government bond were pledged as collateral short-term trade financing facilities (Note 29.2).

### 11. INVESTMENTS IN SUBSIDIARIES COMPANY - NET

The details of investments in subsidiaries company - net presented in the separate financial statements as at September 30, 2021 and December 31, 2020 consisted of:

	Issued and paid-up capital			Shareholding		<b>Unit: Million Baht</b>			
	Unit: Mill	Unit: Million Baht		Unit: Thousands Rupee		proportion (%)		At cost	
Company	2021	2020	2021	2020	2021	2020	2021	2020	
Install Direct Company Limited	10.00	10.00	-	-	100.00	100.00	10.00	10.00	
BuilderSmart Construction Systems Private Limite	d_	-	1.00	1.00	99.70	99.70	0.68	0.68	
Alloy Solutions Asia Limited									
(Formerly as "D&W (Asia) Limited")	60.00	60.00	-	-	100.00	100.00	60.00	60.00	
Building Bling Limited*	0.50	0.50	-	-	-	50.99	-	0.25	
Sansara Development Company Limited	150.00	150.00	-	-	100.00	100.00	150.00	150.00	
Sansara Lifestyle Service Company Limited	2.00	0.50	-	-	100.00	100.00	2.00	0.50	
Teak Development Limited	150.00	150.00	-	-	100.00	100.00	150.84	150.84	
Total							373.52	372.28	
Less Allowance for impairment loss of investments	3						(109.83)	(110.09)	
Net							263.69	262.19	

\* Building Bling Limited registered the business dissolution with the Ministry of Commerce on December 25, 2020, and registered the completion of liquidation on June 16, 2021.

During the third quarter of the year 2021, the Extraordinary General Shareholders' Meeting No.1/2021 of Sansara Lifestyle Service Company Limited, held on September 21, 2021, passed the resolutions to increase the share capital of 300,000 shares at a par value of Baht 5.00 per share totaling Baht 1.5 million. The Company invested in all increased shares. The subsidiary registered the change with the Ministry of Commerce on September 23, 2021.

### 12. INVESTMENTS IN JOINT VENTURES

Investment in joint ventures as at September 30, 2021 and December 31, 2020 are as follows:

					<b>Unit: Thousand Baht</b>			
					Conso	lidated finan	cial statemen	t
	Issued an up ca		Shareh proporti	8	Carrying amo on equity r		At co	ost
Company	2021	2020	2021	2020	2021	2020	2021	2020
Time and Space Asset Company Limited	25.00	-	20.00	-	4.87	-	5.00	_
Total					4.87	-	5.00	-

During the third quarter of the year 2021, a subsidiary, Teak Development Company Limited, entered into a joint venture and shareholder agreement, dated July 20, 2021, with Time and Space Asset Company Limited to establish "Time and Teak Company Limited," a joint property development venture on the subsidiary's plot of land. Detail of the joint venture are:

- Initial registered share capital of Baht 20 million has been paid up by Time and Space Asset Company Limited at establishment of the joint venture, within 15 days from the signing date of the agreement.

- The first share capital increase of Baht 5 million will be paid up by the subsidiary within 1 month from the signing date of the agreement.
- The second share capital increase of Baht 25 million will be paid up by the subsidiary and Time and Space Asset Company Limited in the amount of Baht 5 million and Baht 20 million, respectively, within 3 months from the signing date of the agreement.
- The third share capital increase of Baht 25 million will be paid up by the subsidiary and Time and Space Asset Company Limited in the amount of Baht 5 million and Baht 20 million, respectively, within 6 months from the signing date of the agreement.

When the establishment and capital increase are complete, Time and Teak Company Limited will have a total registered share capital of Baht 75 million, divided into 750,000 ordinary shares with a par value of Baht 100. The subsidiary will have invested Baht 15 million in Time and Teak Company Limited, a 20% stake.

Time and Teak Company Limited is structured as a separate tax entity and the subsidiary has a residual interest in its net assets. Accordingly, the subsidiary has classified its interest in such a company as a joint venture.

### 13. SENIOR LIVING PROJECT UNDER DEVELOPMENT

Movement of the senior living project under development account during the nine-month period ended September 30, 2021 are summarized below:

	Unit: Baht			
	Consolidated	Separate		
	financial statement	financial statement		
Costs of project as at January 1, 2021	182,514,220.85	182,514,220.85		
Increase during the period	4,400,000.00	4,400,000.00		
Transfer to right-of-use assets arising from the lease back	(3,956,488.58)	-		
Transfer to cost of sales of real estate	(17,201,899.65)	(28,136,811.86)		
Costs of project costs as at September 30, 2021	165,755,832.62	158,777,408.99		

## 14. INVESTMENT PROPERTIES - NET

During the third quarter of the year 2021, there are no transfer of investment properties from Senior Living Project under development and no change in fair values from previously presented in the financial statements for the year ended December 31, 2020.

As at September 30, 2021, the subsidiary mortgaged land upon which six villas and all their associated structures are situated, within the Senior Living Project, with a bank as collateral for credit facilities in the amount of Baht 110.00 million used for project operations (Note 22).

### 15. PROPERTY, PLANT AND EQUIPMENT - NET

Movements of the building and equipment - net account during the nine-month period ended September 30, 2021, are summarized below:

	Unit: Baht		
	Consolidated	Separate	
	financial statement	financial statement	
Net book value as at January 1, 2021	276,628,792.52	257,106,734.69	
Acquisitions during the period - at cost	3,339,592.17	2,639,337.38	
Written-off during the period - net book value at the date of written-off	(63,063.64)	-	
Depreciation for the period	(20,047,841.73)	(16,491,437.18)	
Net book value as at September 30, 2021	259,857,479.32	243,254,634.89	

## 16. RIGHT-OF-USE ASSETS - NET

Movements of the right of use assets - net account during the nine-month period ended September 30, 2021, are summarized below:

	Unit: Baht		
	Consolidated	Separate	
	financial statement	financial statement	
Net book value as at January 1, 2021	70,465,779.78	44,620,180.55	
Increase during the period - at cost	6,369,962.51	-	
Sale and lease back senior living project under development	3,956,488.58	-	
Decrease during the period	(4,725,380.90)	(4,725,380.90)	
Depreciation for the period	(10,281,702.14)	(4,964,888.97)	
Net book value as at September 30, 2021	65,785,147.83	34,929,910.68	

## **17. INTANGIBLE ASSETS - NET**

Movements of the intangible assets - net account during the nine-month period ended September 30, 2021 are summarized below:

	Unit: Baht			
	Consolidated	Separate		
	financial statement	financial statement		
Net book value as at January 1, 2021	21,382,310.01	16,448,297.38		
Acquisitions during the period - at cost	860,074.30	390,000.00		
Written-off during the period - net book value as of the date of written-off	(544,832.15)	-		
Amortization for the period	(1,820,450.77)	(1,475,783.91)		
Net book value as at September 30, 2021	19,877,101.39	15,362,513.47		

## 18. BANK OVERDRAFTS AND SHORT-TERM LOANS FROM FINANCIAL INSTITUTIONS

Bank overdrafts and short-term loans from financial institutions as at September 30, 2021 and December 31, 2020 comprised:

	Unit: Baht					
	Consolidated fina	ancial statements	Separate financial statements			
	2021	2020	2021	2020		
Bank overdrafts	12,788,256.25	26,110,754.91	9,709,043.30	14,994,635.25		
Domestic trust receipt	72,051,823.45	66,773,052.96	66,169,732.29	66,773,052.96		
Promissory notes	156,503,047.29	174,433,844.66	156,503,047.29	174,433,844.66		
Total	241,343,126.99	267,317,652.53	232,381,822.88	256,201,532.87		

### **19. TRADE AND OTHER CURRENT PAYABLES**

Trade and other current payables as at September 30, 2021 and December 31, 2020 consisted of:

	Unit: Baht						
	Consolidated fina	ncial statements	Separate finan	cial statements			
	2021	2020	2021	2020			
Trade payables							
Trade payables - other parties	57,322,963.54	69,560,896.63	37,634,489.98	63,793,243.45			
Trade payables - related parties	-	853,568.62	4,691,669.56	697,844.68			
Total trade payables	57,322,963.54	70,414,465.25	42,326,159.54	64,491,088.13			
Other payables							
Advances from related parties	1,181,847.97	118,387.71	490,868.99	19,937.42			
Other payables	11,286,052.84	12,050,405.69	3,117,837.64	4,052,672.00			
Other payables - related party	153,108.40	-	-	-			
Payables for business transfer - subsidiary	-	-	43,578,849.92	43,578,849.92			
Commission payables	5,432,734.10	5,598,301.06	4,713,621.90	4,876,946.21			
Accrued expenses	12,861,741.07	13,180,735.90	6,722,411.76	9,949,980.72			
Accrued senior living project under							
development cost	35,588,808.22	42,339,213.45	35,588,808.22	42,339,213.45			
Accrued cost of real estate development project	2,669,247.60	2,822,902.40	-	-			
Accrued bonus expenses	6,268,499.99	6,268,499.99	6,268,499.99	6,268,499.99			
Interest payables	3,014,254.92	3,215,234.02	3,014,254.92	3,215,234.02			
Interest payables - related parties	-	-	9,111.80	4,744.27			
Revenue Department payable	736,219.55	310,907.13	541,761.59	19,285.85			
Withholding tax	530,450.74	904,606.57	339,118.79	634,430.13			
Other	566,405.26	310,053.38	-	-			
Total other payables	80,289,370.66	87,119,247.30	104,385,145.52	114,959,793.98			
Total trade and other current payables	137,612,334.20	157,533,712.55	146,711,305.06	179,450,882.11			

## 20. CURRENT CONTRACT LIABILITIES

Current contract liabilities as at September 30, 2021 and December 31, 2020 consisted of:

	Unit: Baht						
	Consolidated fina	ncial statements	Separate financial statement				
	2021	2020	2021	2020			
Contract liabilities							
Reservation fee and deposits for purchase of							
condominium	29,671,925.93	30,799,342.27	-	-			
Customer deposit for purchases of inventory	34,049,081.27	17,246,676.20	4,223,510.54	4,986,952.99			
Guest deposits	679,008.22	291,028.04	-	-			
Total	64,400,015.42	48,337,046.51	4,223,510.54	4,986,952.99			

## 21. LIABILITY FOR GUARANTEE REFUND TO LESSEE

Liability for guarantee refund to lessee as at September 30, 2021 and December 31, 2020 consisted of:

		Unit:	Baht								
	Consolidated financial statements										
	Cur	rrent	Non-c	urrent							
	2021	2020	2021	2020							
Liability for guarantee refund to lessee	-	22,024,000.00	134,776,625.00	73,776,625.00							
Less Deferred interest expenses	-	-	(71,073,444.22)	(47,267,690.31)							
Total		22,024,000.00	63,703,180.78	26,508,934.69							

		Unit:	Baht							
	Separate financial statements									
	Cu	rrent	Non-c	urrent						
	2021	2020	2021	2020						
Liability for guarantee refund to lessee	-	22,024,000.00	124,776,625.00	73,776,625.00						
Less Deferred interest expenses	-	-	(71,073,444.22)	(47,267,690.31)						
Total	-	22,024,000.00	53,703,180.78	26,508,934.69						

## 22. LONG-TERM LOANS FROM FINANCIAL INSTITUTIONS

Movements of long-term loans from financial institutions during the nine-month period ended September 30, 2021 are summarized below:

tatements	lated financial stat	Consolid		
e period As at	nents during the p	Moven	As at	
Transfer from September 30,			January 1,	
Short-term loans 2021	Decrease	Increase	2021	
			IS	Long-term loans from financial institution
				Credit limit of Baht 536.72 million -
- 307,990,650.55	(74,463,464.74)	15,003,000.00	367,451,115.29	Real estate development project
				Credit limit of Baht 60 million -
- 31,691,992.46	(12,544,402.65)	-	44,236,395.11	Senior living project under development
				Credit limit of Baht 46.63 million -
- 45,182,619.56	(1,449,000.00)	4,233,000.00	42,398,619.56	Alleviation of the impact of COVID-19
				Credit limit of Baht 20.00 million -
23) 20,000,000.00 15,058,149.77	(4,941,850.23)	-		Promissory note payment relief*
52) 20,000,000.00 399,923,412.34	(93,398,717.62)	19,236,000.00	454,086,129.96	Total
				Less Current portion of long-term loans
(184,639,990.22)			(217,176,356.91)	from financial institutions
215,283,422.12			236,909,773.05	Net
55)  -  31,691    00)  -  45,182    23)  20,000,000.00  15,058    52)  20,000,000.00  399,923    (184,639)	(12,544,402.65) (1,449,000.00) (4,941,850.23)	4,233,000.00	367,451,115.29 44,236,395.11 42,398,619.56 - 454,086,129.96 (217,176,356.91)	Credit limit of Baht 536.72 million - Real estate development project Credit limit of Baht 60 million - Senior living project under development Credit limit of Baht 46.63 million - Alleviation of the impact of COVID-19 Credit limit of Baht 20.00 million - Promissory note payment relief* <b>Total</b> <u>Less</u> Current portion of long-term loans from financial institutions

			Unit: Baht		
		Separa	ate financial stater	nents	
	As at	Moven	eriod	As at	
	January 1,			Entire business	September 30,
	2021	Increase	Decrease	transfer	2021
Long-term loans from financial institution	s				
Credit limit of Baht 60 million -					
Senior living project under development	44,236,395.11	-	(12,544,402.65)	-	31,691,992.46
Credit limit of Baht 36.63 million -					
Alleviation of the impact of COVID -19	32,398,619.56	4,233,000.00	(1,449,000.00)	-	35,182,619.56
Credit limit of Baht 20.00 million -					
Promissory note payment relief*		-	(4,941,850.23)	20,000,000.00	15,058,149.77
Total	76,635,014.67	4,233,000.00	(18,935,252.88)	20,000,000.00	81,932,761.79
Less Current portion of long-term loans					
from financial institutions	(44,236,395.11)				(16,049,908.27)
Net	32,398,619.56				65,882,853.52

As at September 30, 2021, significant conditions under such agreements are disclosed in the financial statements for the year ended December 31, 2020, except loan for promissory notes repayment.

\* In the first quarter of 2021, the Company entered into a debt repayment memorandum with a financial institution to obtain consent of debt repayment relief for the promissory note outstanding of Baht 20 million, previously presented as short-term loan from financial institutions (Note 18). The company will repay loan with interest in monthly installments of Baht 0.9 million from April 2021 onward. The loan bearing interest at the rate of MLR per annum and pledged by the company's fixed deposits.

### 23. LEASE LIABILITIES

Lease liabilities as at September 30, 2021 and December 31, 2020 consisted of:

		Unit: B	Saht			
	Consolidated final	ncial statements	Separate financial statements			
	2021	2020	2021	2020		
Lease liabilities						
- Within 1 year	22,427,582.05	18,939,572.10	7,205,145.49	7,917,110.44		
- Over 1 year but not over 5 years	67,440,706.61	76,662,945.07	34,267,302.97	45,076,009.03		
Less Deferred interest expenses	(11,864,488.27)	(13,988,942.70)	(6,495,300.83)	(8,989,302.84)		
Present value of leases liabilities	78,003,800.39	81,613,574.47	34,977,147.63	44,003,816.63		
Less Current portion of leases liabilities	(18,693,526.23)	(14,829,695.94)	(5,646,533.38)	(5,934,022.57)		
Net	59,310,274.16	66,783,878.53	29,330,614.25	38,069,794.06		

### 24. SHORT-TERM LOANS FROM OTHER PARTIES - NET

Short-term loans from other parties - net as at September 30, 2021 and December 31, 2020 comprised:

	Interest	t rate (%)	Unit: Baht Consolidated and separate financial statements			
		l and separate statements				
	2021	2020	2021	2020		
Bills of Exchange	-	6.2	-	30,000,000.00		
Less Deferred interest expenses - bills of exchange			-	(885,263.98)		
Net			-	29,114,736.02		

As at December 31, 2020, the Company issue the Bills of Exchange with a maturity period of 270 days and due within September 30, 2021, to the investors for support the operation of a subsidiary and/or for the Company's working capital. The company has redeemed such Bills of Exchange on the maturity date.

## 25. INCOME TAX

Income tax for the nine-month periods ended September 30, 2021 and 2020 were as follows:

	Unit: Baht									
	Consolidated fina	ncial statements	Separate financial statemen							
	2021	2020	2021	2020						
Current tax expense										
Current period	-	6,581,235.82	-	6,581,235.82						
Deferred tax expense										
Relating to origination and reversal of										
temporary differences	330,226.84	12,157,530.97	457,692.60	80,532.01						
Tax expenses	330,226.84	18,738,766.79	457,692.60	6,661,767.83						

### 26. LEGAL RESERVE

Pursuant to the Public Limited Companies Act B.E. 2535, the Company must appropriate annual net profit as a reserve fund of not less than 5% of the annual net profit deducted by the total deficit brought forward (if any) until reserve reaches an amount no less than 10% of the registered capital. This legal reserve is not available for dividend distribution.

### 27. FINANCIAL INFORMATION BY SEGMENT

Segment information is presented with respect to the Group's business segment which based on the Group's Management and internal reporting structure.

Segment results and assets include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise corporate assets, other income, selling expenses, administrative expenses and finance costs.

The Group's business segment information and reconciliation of reportable segment profit or loss for the three-month periods ended September 30, 2021 and 2020 were as follows:

	Unit: Thousand Baht													
	Sales	of				Real estate					Elimina	tion of	Elimina	tion of
	construction	materials	Selling and	installing	Senior Livir	ng Project	developme	nt project	Central		inter-segme	nt revenue	inter-segme	nt revenue
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Revenue from sales and services	57,282.61	78,503.55	5,358.30	18,957.64	16,562.65	7,516.27	106,100.00	53,087.49	-	-	-	-	185,303.56	158,064.95
Inter-segment revenue	-	82.81	3,649.92	675.32	-	-	-	-	-	-	(3,649.92)	(758.13)	-	-
Cost of sales and services	(37,885.43)	(52,726.20)	(10,563.68)	(17,468.19)	(15,690.44)	(8,344.62)	(118,434.91)	(43,503.87)	-	-	3,464.10	504.35	(179,110.36)	(121,538.52)
Segment gross profit (loss)	19,397.18	25,860.16	(1,555.46)	2,164.77	872.21	(828.35)	(12,334.91)	9,583.62	-	-	(185.82)	(253.78)	6,193.20	36,526.43
Interest income					154.11	39.98	4.52	-	1,972.80	6,235.38	(1,913.37)	(6,165.70)	218.06	109.66
Other income					(3.24)	23.03	(1,700.30)	52.99	560.66	399.17	(76.20)	509.08	(1,219.08)	984.27
Gain (loss) on foreign exchange -	net				-	-	-	-	400.81	(413.72)	-	-	400.81	(413.72)
Distribution costs					(1,937.90)	(7,792.41)	(12,531.05)	(5,443.13)	(8,140.56)	(9,373.47)	-	-	(22,609.51)	(22,609.02)
Administrative expenses					(3,916.06)	(4,772.91)	(4,662.26)	(2,504.99)	(13,444.59)	(14,287.37)	-	(134.16)	(22,022.91)	(21,699.44)
Loss on fair value adjustment of in	vestment prope	erties			-	(30,792.28)	-	-	-	-	-	-	-	(30,792.28)
Loss on impairment of investment	in subsidiary				-	-		-	-	(80,728.24)	-	80,728.24	-	-
Loss from operating activities					(4,830.88)	(44,122.94)	(31,224.00)	1,688.49	(18,650.88)	(98,168.25)	(2,175.39)	74,683.68	(39,039.43)	(37,894.09)
Finance costs					(2,119.44)	(6,875.97)	(4,664.49)	(745.41)	(4,355.64)	(5,120.32)	2,254.17	6,152.41	(8,885.40)	(6,589.29)
Share of loss of joint ventures					-	-	(106.89)	-	-	-	-	-	(106.89)	-
Loss before income tax expenses	i -				(6,950.32)	(50,998.91)	(35,995.38)	943.08	(23,006.52)	(103,288.57)	78.78	80,836.09	(48,031.72)	(44,483.38)
Tax income (expenses)					(35.57)	(13,422.20)	-	1.03	58.31	(1,895.27)	-	281.16	22.74	(15,035.28)
Loss for the period					(6,985.89)	(64,421.11)	(35,995.38)	944.11	(22,948.21)	(105,183.84)	78.78	81,117.25	(48,008.98)	(59,518.66)

The Group's business segment information and reconciliation of reportable segment profit or loss for the nine-month periods ended September 30, 2021 and 2020 were as follows:

	Unit: Thousand Baht													
	Sales construction		Selling and	installing	Senior Living Project		Real e developme		Cent	ral	Eliminat inter-segmer		Consoli financial st	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Revenue from sales and services	204,642.11	258,695.34	29,586.30	49,140.85	32,258.47	91,793.33	121,294.62	102,319.06		-	-	-	387,781.50	501,948.58
Inter-segment revenue	19.62	472.20	4,144.98	2,233.66	-	-	-	-	-	-	(4,164.60)	(2,705.86)	-	-
Cost of sales and services	(141,923.89)	(175,490.89)	(37,413.32)	(53,191.86)	(35,236.31)	(77,048.31)	(130,361.88)	(83,090.59)		-	4,394.86	1,525.91	(340,540.54)	(385,295.74)
Segment gross profit (loss)	62,737.84	83,676.65	(3,682.04)	(1,817.35)	(2,977.84)	14,745.02	(9,067.26)	19,228.47	-	-	230.26	(1,179.95)	47,240.96	116,652.84
Interest income					433.24	100.07	4.68	6.56	6,278.28	21,408.88	(5,994.73)	(21,028.20)	721.47	487.31
Other income					163.36	88.39	834.27	74.00	2,207.36	1,713.68	(312.58)	(498.72)	2,892.41	1,377.35
Gain (loss) on foreign exchange -	net				-	(0.84)	-	-	1,388.75	672.66	-	-	1,388.75	671.82
Distribution costs					(7,456.11)	(19,041.13)	(15,941.76)	(15,580.21)	(24,511.27)	(30,380.17)	-	-	(47,909.14)	(65,001.51)
Administrative expenses					(9,189.27)	(14,765.71)	(10,662.45)	(9,092.80)	(41,930.12)	(48,359.81)	-	28.85	(61,781.84)	(72,189.47)
Loss on fair value adjustment of ir	vestment prope	rties			-	(30,792.28)	-	-	-	-	-	-	-	(30,792.28)
Loss on impairment of investment	in subsidiary				-	-	-	-	-	(80,728.24)	-	80,728.24	-	-
Loss from operating activities					(19,026.60)	(49,666.48)	(34,832.52)	(5,363.98)	(56,567.00)	(135,673.00)	(6,077.05)	58,050.22	(57,447.37)	(50,793.94)
Finance costs					(5,011.88)	(17,470.60)	(14,160.14)	(2,190.50)	(13,501.43)	(16,188.91)	5,858.02	16,516.73	(26,815.44)	(19,333.29)
Share of loss of joint ventures					-	-	(106.89)	-	-	-	-	-	(106.89)	-
Loss before income tax expenses					(24,038.48)	(67,137.08)	(49,099.55)	(7,554.49)	(70,068.44)	(151,861.91)	(219.03)	74,566.95	(84,369.70)	(70,127.23)
Tax income (expenses)					(317.58)	(13,425.61)	-	3.10	(12.65)	(6,648.76)	-	1,332.51	(330.23)	(18,738.76)
Loss for the period					(24,356.06)	(80,562.69)	(49,099.55)	(7,551.39)	(70,081.09)	(158,510.67)	(219.03)	75,899.46	(84,699.93)	(88,865.99)

The reconciliations of each segment total assets to the Group's assets and other material items as at September 30, 2021 and December 31, 2020 were as follows:

		Unit: Thousand Baht										
	Sale of con	Sale of construction					Real estate dev	velopment	Consolidated	l financial		
	mater	rials	Selling and installing		Senior Livin	g Project	project		statements			
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020		
Non-current assets												
Restricted deposits with financial institutions	46,999.08	47,749.09	3,000.00	3,000.00	-	-	-	-	49,999.08	50,749.09		
Senior living project under development	-	-	-	-	165,755.83	182,514.22	-	-	165,755.83	182,514.22		
Investment properties - net	-	-	-	-	205,100.00	205,100.00	-	-	205,100.00	205,100.00		
Building and equipment - net	6,625.87	9,374.19	13,613.85	16,312.04	238,385.32	249,792.31	1,232.44	1,150.28	259,857.48	276,628.82		
Right-of-use assets - net	30,626.40	38,794.79	14,031.62	9,685.68	21,127.13	21,985.31	-	-	65,785.15	70,465.78		
Intangible assets - net	11,496.55	12,480.86	3,076.56	3,369.14	4,100.01	4,221.88	1,203.98	1,310.42	19,877.10	21,382.30		
Other	10,917.38	11,046.83	1,410.00	1,410.00	17,831.08	1,486.17	5,747.11	2,289.00	35,905.57	16,232.00		
Non-current assets	106,665.28	119,445.76	35,132.03	33,776.86	652,299.37	665,099.89	8,183.53	4,749.70	802,280.21	823,072.21		

The Group has no revenues from transactions with single customer amount to 10 percent or more of the Group's revenues.

### Geographical segments information

In presenting information on the basis of geographical segment, segment revenue is based on the geographical location of customers. In addition, the Group has insignificant assets located in foreign countries.

The Group's geographical segments information for the three-month and nine-month periods ended September 30, 2021 and 2020 was as follows:

		Unit: Thousand Baht										
	Thailand	l	Foreign coun	tries	Consolidated financial statements							
	2021	2020	2021	2020	2021	2020						
For the three-month periods ended Septemb	er 30											
Revenue from sales and services	176,041.78	154,027.14	9,261.78	4,037.81	185,303.56	158,064.95						
For the nine-month periods ended Septembe	er 30											
Revenue from sales and services	356,890.79	475,812.79	30,890.71	26,135.79	387,781.50	501,948.58						

### **28. FINANCIAL INSTRUMENTS**

#### Foreign currency risk

The Group exposed to foreign currency related primarily to its accounts payables and anticipated purchases denominated in foreign currencies. During the nine-month periods ended September 30, 2021. The Group unhedged the expected foreign currency on accounts payable.

However, the unhedged balances of financial assets and liabilities denominated in foreign currencies as at September 30, 2021 is summarised below.

		Unit: l	_				
	Exchange rate as at						
	Consolidated finance	cial statements	Separate financ	ial statements	September 30, 2021		
	Financial	Financial	Financial	Financial	(Baht per foreig	n currency unit)	
Foreign currency	assets	liabilities	assets	liabilities	Buying rate	Selling rate	
US Dollars	7,895,112.05	5,329,983.40	7,421,557.03	5,329,983.40	33.75	34.09	
New Zealand Dollars	-	1,238,814.21	-	-	23	23.65	
Australian Dollars	-	2,541,090.87	-	-	24.01	24.82	
Ringgit Malaysia	-	470,074.30	-	-	7.99	8.21	

### 29. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

29.1 Commitments under leases for which the lease term end within one year, the underlying asset is low value and service agreements.

As at September 30, 2021, the Group has above outstanding commitments with third parties to repay, are as follows:

Year	Unit: Baht		
Within 1 year	1,914,680.00		
Over 1 year but not over 5 years	377,650.00		

#### 29.2 Bank guarantee issued by financial institutions

As at September 30, 2021 the Group has outstanding commitments and contingent liabilities with financial institutions as follows:

		Consolida	Consolidated financial statement		
		Unit: Million Baht			
		Credit limit	Used	Unused	
1)	Bank overdrafts	22.42	(12.79)	9.63	
2)	Short-term loan - trust receipts, letters	300.87	(228.55)	72.32	
	of credit and promissory notes				
3)	Forward contract	68.04	-	68.04	
4)	Letter of guarantee	120.82	(32.31)	88.51	
5)	Long-term loan	321.25	(210.14)	111.11	
		833.40	(483.79)	349.61	

As at September 30, 2021, the Group had letters of guarantee issued by financial institutions for electricity usage and payment of goods to certain suppliers amounting to Baht 32.31 million.

Fixed deposits of the Company and subsidiary and the investment in government bond of the Company were pledged as collateral for above trade financing facilities (Note 9 and 10).

### **30. CAPITAL MANAGEMENT**

The primary objective of the Group's capital management is to ensure that it has an appropriate financial structure and to maintain the ability of the Group to continue its business as a going concern.

According to the statement of financial position as at September 30, 2021, the Group and the Company's debt-to-equity ratio were 2.50: 1 and 1.18: 1 respectively (as at December 31, 2020: 2.25: 1 and 1.24: 1)

### **31. RECLASSIFICATION**

The Group has reclassified certain financial statement accounts in the statement of financial position as at December 31, 2020, and the statement of comprehensive income for the three-month and nine-month period ended September 30, 2020, to conform to the current period's classification but with no effect to previously reported net income or shareholders' equity. The reclassifications are as follows:

	Unit: Baht Consolidated financial statements		
Account	As previously reported	Reclassified amount	As reclassified
Statement of financial position			
Current portion of land payable	14,352,798.38	476,897.56	14,829,695.94
Long-term loans from financial institutions - net	244,486,900.61	(7,577,127.56)	236,909,773.05
Lease liabilities - net	59,683,648.53	7,100,230.00	66,783,878.53
Statement of comprehensive income			
For the three-month period ended September 30, 2020			
Distribution costs	120,410,753.19	1,127,778.92	121,538,532.11
Administrative expenses	22,827,206.16	(1,127,778.92)	21,699,427.24
For the nine-month period ended September 30, 2020			
Distribution costs	385,470,044.85	1,825,702.92	387,295,747.77
Administrative expenses	74,015,170.80	(1,825,702.92)	72,189,467.88

### 32. APPROVAL OF INTERIM FINANCIAL STATEMENTS

These interim financial statements were authorized for issue by the Company's Board of Directors on November 11, 2021.