

**Pruksa Real Estate Public Company Limited  
and its Subsidiaries**

Condensed interim financial statements  
for the three-month and six-month periods ended  
30 June 2024  
and  
Independent auditor's review report



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

### To the Board of Directors of Pruksa Real Estate Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Pruksa Real Estate Public Company Limited and its subsidiaries, and of Pruksa Real Estate Public Company Limited, respectively, as at 30 June 2024; the consolidated and separate statements of comprehensive income for the three-month and six-month periods ended 30 June 2024; the consolidated and separate statements of changes in equity and cash flows for the six-month period ended 30 June 2024; and condensed notes (“interim financial information”). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”. My responsibility is to express a conclusion on this interim financial information based on my review.

#### *Scope of Review*

I conducted my review in accordance with the Thai Standard on Review Engagements 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 34, “Interim Financial Reporting”.

(Sujitra Masena)  
Certified Public Accountant  
Registration No. 8645

KPMG Phoomchai Audit Ltd.  
Bangkok  
13 August 2024

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of financial position**

		Consolidated		Separate	
		financial statements		financial statements	
		30 June	31 December	30 June	31 December
Assets	Note	2024	2023	2024	2023
		(Unaudited)		(Unaudited)	
		<i>(in thousand Baht)</i>			
<b>Current assets</b>					
Cash and cash equivalents		1,066,883	1,981,249	820,721	994,432
Other receivables	2				
- Parent		-	45	-	45
- Subsidiaries		-	-	364,228	100,323
- Related parties		137,485	213,979	137,176	205,376
Short-term loans and accrued interest income	2				
- Subsidiaries		-	-	1,658,174	1,509,138
- Joint venture		1,201,808	-	1,201,808	-
Current cost to obtain contracts with customers		25,743	3,222	25,743	3,222
Real estate development for sale	4	40,008,061	41,893,659	34,214,688	36,584,733
Deposits for purchase of land		538,439	476,047	518,439	456,047
Advance payment for goods		390,616	218,278	332,046	207,977
Other current assets		119,021	149,813	106,416	144,241
<b>Total current assets</b>		<b>43,488,056</b>	<b>44,936,292</b>	<b>39,379,439</b>	<b>40,205,534</b>
<b>Non-current assets</b>					
Investments in subsidiaries	5	-	-	3,920,999	3,919,999
Investments in joint ventures	5	113,923	1,000	140,719	1,000
Non-current cost to obtain contracts with customers		10,495	2,279	10,495	2,279
Investment properties	6	3,910,054	2,306,186	3,811,025	2,206,898
Property, plant and equipment		50,010	60,011	49,701	59,177
Right-of-use assets		174,327	188,146	149,359	160,850
Intangible assets		550,585	592,349	550,585	592,349
Deferred tax assets		109,380	121,257	85,475	91,522
Other non-current assets	2	112,770	123,584	85,732	96,589
<b>Total non-current assets</b>		<b>5,031,544</b>	<b>3,394,812</b>	<b>8,804,090</b>	<b>7,130,663</b>
<b>Total assets</b>		<b>48,519,600</b>	<b>48,331,104</b>	<b>48,183,529</b>	<b>47,336,197</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of financial position**

	Note	Consolidated		Separate	
		financial statements		financial statements	
		30 June	31 December	30 June	31 December
Liabilities and equity		2024	2023	2024	2023
		(Unaudited)		(Unaudited)	
		<i>(in thousand Baht)</i>			
<b>Current liabilities</b>					
Trade accounts payable					
- Subsidiaries	2	-	-	1,109,506	1,085,419
- Related parties	2	391,937	13,286	220,848	9,429
- Others		487,555	891,495	418,356	800,628
Other payables	2				
- Parent		121,654	138,637	112,686	129,922
- Subsidiaries		-	-	1,000	-
- Related parties		1,016	1,016	1,016	1,016
Payables for purchase of land		871,894	-	871,894	-
Current portion of lease liabilities	2	32,104	33,512	27,646	28,655
Short-term loans and accrued interest expense	2				
- Parent		1,153,024	518,548	1,153,024	518,548
- Subsidiaries		-	-	2,202,718	2,144,955
Current contract liabilities		345,372	412,481	337,013	403,942
Current income tax payable		118,881	40,152	93,361	-
Other current liabilities		3,511,680	3,438,772	2,940,111	2,957,594
<b>Total current liabilities</b>		<b>7,035,117</b>	<b>5,487,899</b>	<b>9,489,179</b>	<b>8,080,108</b>
<b>Non-current liabilities</b>					
Lease liabilities	2	143,692	164,851	122,981	142,271
Non-current contract liabilities		58,517	17,594	58,517	17,594
Non-current provisions for employee benefits		166,102	169,138	164,140	167,231
Provision for litigation and claims	10	52,665	53,916	50,229	51,676
<b>Total non-current liabilities</b>		<b>420,976</b>	<b>405,499</b>	<b>395,867</b>	<b>378,772</b>
<b>Total liabilities</b>		<b>7,456,093</b>	<b>5,893,398</b>	<b>9,885,046</b>	<b>8,458,880</b>

The accompanying notes form an integral part of the interim financial statements.

# Pruksa Real Estate Public Company Limited and its Subsidiaries

## Statement of financial position

	Consolidated		Separate	
	financial statements		financial statements	
	30 June 2024 (Unaudited)	31 December 2023	30 June 2024 (Unaudited)	31 December 2023
	<i>(in thousand Baht)</i>			
<b>Liabilities and equity</b>				
<i>Equity</i>				
Share capital				
Authorised share capital <i>(2,233 million ordinary shares, par value   at Baht 1 per share)</i>	<u>2,232,682</u>	<u>2,232,682</u>	<u>2,232,682</u>	<u>2,232,682</u>
Issued and paid-up share capital <i>(2,233 million ordinary shares, par value   at Baht 1 per share)</i>	2,232,682	2,232,682	2,232,682	2,232,682
Premium on ordinary shares	1,828,229	1,828,229	1,828,229	1,828,229
Retained earnings				
Appropriated				
Legal reserve	228,530	228,530	228,530	228,530
Unappropriated	36,867,804	38,261,430	34,009,042	34,587,876
Other components of equity	<u>(93,737)</u>	<u>(113,164)</u>	<u>-</u>	<u>-</u>
<b>Equity attributable to owners of the parent</b>	<b>41,063,508</b>	<b>42,437,707</b>	<b>38,298,483</b>	<b>38,877,317</b>
Non-controlling interests	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
<b>Total equity</b>	<b>41,063,507</b>	<b>42,437,706</b>	<b>38,298,483</b>	<b>38,877,317</b>
<b>Total liabilities and equity</b>	<b>48,519,600</b>	<b>48,331,104</b>	<b>48,183,529</b>	<b>47,336,197</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of comprehensive income (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Three-month period ended		Three-month period ended	
	30 June		30 June	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b>Income</b>				
Revenue from sales of real estate	4,835,218	5,649,955	4,579,858	5,072,846
Revenue from sales of raw materials	-	-	113	25,027
Dividend income	-	-	860,000	2,499,999
Other income	144,362	122,198	149,949	130,641
<b>Total income</b>	<b>4,979,580</b>	<b>5,772,153</b>	<b>5,589,920</b>	<b>7,728,513</b>
<b>Expenses</b>				
Cost of sales of real estate	3,404,074	3,912,248	3,225,992	3,509,836
Cost of sales of raw materials	-	-	103	23,834
Distribution costs	368,568	509,641	321,103	467,122
Administrative expenses	505,342	682,634	457,181	633,132
<b>Total expenses</b>	<b>4,277,984</b>	<b>5,104,523</b>	<b>4,004,379</b>	<b>4,633,924</b>
<b>Profit from operating activities</b>	<b>701,596</b>	<b>667,630</b>	<b>1,585,541</b>	<b>3,094,589</b>
Finance costs	15,701	44,471	29,216	87,380
Share of loss of joint ventures				
accounted for using equity method	(8,019)	-	(8,019)	-
<b>Profit before income tax expense</b>	<b>677,876</b>	<b>623,159</b>	<b>1,548,306</b>	<b>3,007,209</b>
Tax expense	164,335	150,347	165,327	119,035
<b>Profit for the period</b>	<b>513,541</b>	<b>472,812</b>	<b>1,382,979</b>	<b>2,888,174</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of comprehensive income (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Three-month period ended		Three-month period ended	
	30 June		30 June	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b>Other comprehensive income</b>				
<i>Item that will be reclassified subsequently to profit or loss</i>				
Exchange differences on translating financial statements	1,847	12,664	-	-
<b>Other comprehensive income for the period, net of tax</b>	<u>1,847</u>	<u>12,664</u>	-	-
<b>Total comprehensive income for the period</b>	<u><u>515,388</u></u>	<u><u>485,476</u></u>	<u><u>1,382,979</u></u>	<u><u>2,888,174</u></u>
<b>Profit attributable to:</b>				
Owners of the parent	513,541	472,812	1,382,979	2,888,174
Non-controlling interests	-	-	-	-
	<u>513,541</u>	<u>472,812</u>	<u>1,382,979</u>	<u>2,888,174</u>
<b>Total comprehensive income attributable to:</b>				
Owners of the parent	515,388	485,476	1,382,979	2,888,174
Non-controlling interests	-	-	-	-
	<u>515,388</u>	<u>485,476</u>	<u>1,382,979</u>	<u>2,888,174</u>
<b>Earnings per share (in Baht)</b>				
Basic earnings per share	<u>0.23</u>	<u>0.21</u>	<u>0.62</u>	<u>1.29</u>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of comprehensive income (Unaudited)**

	<i>Note</i>	<b>Consolidated</b>		<b>Separate</b>	
		<b>financial statements</b>		<b>financial statements</b>	
		Six-month period ended		Six-month period ended	
		30 June		30 June	
		2024	2023	2024	2023
<i>(in thousand Baht)</i>					
<b><i>Income</i></b>					
Revenue from sales of real estate		8,309,847	11,679,658	7,707,870	10,678,725
Revenue from sales of raw materials	2	-	-	231	57,752
Dividend income	2	-	-	860,000	2,499,999
Other income	2	215,846	198,723	232,750	217,864
<b>Total income</b>		<b>8,525,693</b>	<b>11,878,381</b>	<b>8,800,851</b>	<b>13,454,340</b>
<b><i>Expenses</i></b>					
Cost of sales of real estate		5,904,999	7,938,342	5,499,217	7,253,895
Cost of sales of raw materials		-	-	213	54,837
Distribution costs		662,055	1,007,438	590,151	936,158
Administrative expenses	2	963,302	1,283,046	877,466	1,204,318
<b>Total expenses</b>		<b>7,530,356</b>	<b>10,228,826</b>	<b>6,967,047</b>	<b>9,449,208</b>
<b>Profit from operating activities</b>		<b>995,337</b>	<b>1,649,555</b>	<b>1,833,804</b>	<b>4,005,132</b>
Finance costs	2	29,536	105,139	69,925	165,747
Share of loss of joint ventures					
accounted for using equity method		(13,000)	-	(13,000)	-
<b>Profit before income tax expense</b>	7	<b>952,801</b>	<b>1,544,416</b>	<b>1,750,879</b>	<b>3,839,385</b>
Tax expense		225,379	341,590	208,665	286,264
<b>Profit for the period</b>		<b>727,422</b>	<b>1,202,826</b>	<b>1,542,214</b>	<b>3,553,121</b>

The accompanying notes form an integral part of the interim financial statements.



**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of comprehensive income (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Six-month period ended		Six-month period ended	
	30 June		30 June	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b>Other comprehensive income</b>				
<i>Item that will be reclassified subsequently to profit or loss</i>				
Exchange differences on translating financial statements	19,427	9,920	-	-
<b>Other comprehensive income for the period, net of tax</b>	<u>19,427</u>	<u>9,920</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the period</b>	<u><u>746,849</u></u>	<u><u>1,212,746</u></u>	<u><u>1,542,214</u></u>	<u><u>3,553,121</u></u>
<b>Profit attributable to:</b>				
Owners of the parent	727,422	1,202,826	1,542,214	3,553,121
Non-controlling interests	-	-	-	-
	<u>727,422</u>	<u>1,202,826</u>	<u>1,542,214</u>	<u>3,553,121</u>
<b>Total comprehensive income attributable to:</b>				
Owners of the parent	746,849	1,212,746	1,542,214	3,553,121
Non-controlling interests	-	-	-	-
	<u>746,849</u>	<u>1,212,746</u>	<u>1,542,214</u>	<u>3,553,121</u>
<b>Earnings per share (in Baht)</b>				
Basic earnings per share	<u>0.33</u>	<u>0.54</u>	<u>0.69</u>	<u>1.59</u>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of changes in equity (Unaudited)**

	Consolidated financial statements							
	Issued and paid-up share capital	Share premium	Legal reserve	Retained earnings	Other components of equity	Equity attributable to owners of the parent	Non-controlling interests	Total equity
<b>Six-month period ended 30 June 2023</b>								
<b>Balance at 1 January 2023</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>39,403,363</b>	<b>(109,797)</b>	<b>43,583,007</b>	<b>(9,333)</b>	<b>43,573,674</b>
<i>(in thousand Baht)</i>								
<b>Transaction with owners, recorded directly in equity</b>								
<i>Distribution to owners of the parent</i>								
Dividends to owners of the Company	-	-	-	(2,143,335)	-	(2,143,335)	(1)	(2,143,336)
<b>Total transaction with owners, recorded directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,143,335)</b>	<b>-</b>	<b>(2,143,335)</b>	<b>(1)</b>	<b>(2,143,336)</b>
<b>Comprehensive income for the period</b>								
Profit	-	-	-	1,202,826	-	1,202,826	-	1,202,826
Other comprehensive income	-	-	-	-	9,920	9,920	-	9,920
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,202,826</b>	<b>9,920</b>	<b>1,212,746</b>	<b>-</b>	<b>1,212,746</b>
<b>Balance at 30 June 2023</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>38,462,854</b>	<b>(99,877)</b>	<b>42,652,418</b>	<b>(9,334)</b>	<b>42,643,084</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**

**Statement of changes in equity (Unaudited)**

	Consolidated financial statements							Non - controlling interests	Total equity
	Issued and paid-up share capital	Share premium	Legal reserve	Retained earnings	Other components of equity	Equity attributable to owners of the parent	Translation reserve		
<b>Six-month period ended 30 June 2024</b>									
<b>Balance at 1 January 2024</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>38,261,430</b>	<b>(113,164)</b>	<b>42,437,707</b>	<b>(1)</b>	<b>42,437,706</b>	
<i>(in thousand Baht)</i>									
<b>Transaction with owners, recorded directly in equity</b>									
<b><i>Distribution to owners of the parent</i></b>									
Dividends to owners of the Company	-	-	-	(2,121,048)	-	(2,121,048)	-	(2,121,048)	
<b><i>Total transaction with owners, recorded directly in equity</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,121,048)</b>	<b>-</b>	<b>(2,121,048)</b>	<b>-</b>	<b>(2,121,048)</b>	
<b>Comprehensive income for the period</b>									
Profit	-	-	-	727,422	-	727,422	-	727,422	
Other comprehensive income	-	-	-	-	19,427	19,427	-	19,427	
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>727,422</b>	<b>19,427</b>	<b>746,849</b>	<b>-</b>	<b>746,849</b>	
<b>Balance at 30 June 2024</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>36,867,804</b>	<b>(93,737)</b>	<b>41,063,508</b>	<b>(1)</b>	<b>41,063,507</b>	

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Statement of changes in equity (Unaudited)**

	Separate financial statements					Total equity
	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Retained earnings	
<b>Six-month period ended 30 June 2023</b>						
<b>Balance at 1 January 2023</b>	2,232,682	1,828,229	228,530	33,559,412		37,848,853
<b>Transaction with owners, recorded directly in equity</b>						
<i>Distribution to owners of the parent</i>						
Dividends to owners of the Company	-	-	-	(2,143,335)		(2,143,335)
<i>Total transaction with owners, recorded directly in equity</i>	-	-	-	(2,143,335)		(2,143,335)
<b>Comprehensive income for the period</b>						
Profit	-	-	-	3,553,121		3,553,121
<b>Total comprehensive income for the period</b>	-	-	-	3,553,121		3,553,121
<b>Balance at 30 June 2023</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>34,969,198</b>		<b>39,258,639</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Statement of changes in equity (Unaudited)**

	Separate financial statements				
	Issued and paid-up share capital	Share premium	Legal reserve	Unappropriated	Total equity
	<i>Note</i>		<i>(in thousand Baht)</i>		
<b>Six-month period ended 30 June 2024</b>					
<b>Balance at 1 January 2024</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>34,587,876</b>	<b>38,877,317</b>
<b>Transaction with owners, recorded directly in equity</b>					
<i>Distribution to owners of the parent</i>					
Dividends to owners of the Company	8	-	-	(2,121,048)	(2,121,048)
<b>Total transaction with owners, recorded directly in equity</b>		-	-	(2,121,048)	(2,121,048)
<b>Comprehensive income for the period</b>					
Profit		-	-	1,542,214	1,542,214
<b>Total comprehensive income for the period</b>		-	-	1,542,214	1,542,214
<b>Balance at 30 June 2024</b>	<b>2,232,682</b>	<b>1,828,229</b>	<b>228,530</b>	<b>34,009,042</b>	<b>38,298,483</b>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Statement of cash flows (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Six-month period ended 30 June		Six-month period ended 30 June	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b><i>Cash flows from operating activities</i></b>				
Profit for the period	727,422	1,202,826	1,542,214	3,553,121
<i>Adjustments to reconcile profit to cash receipts (payments)</i>				
Tax expense	225,379	341,590	208,665	286,264
Finance costs	29,536	105,139	69,925	165,747
Depreciation and amortisation	85,710	113,631	83,252	105,318
Interest income	(1,808)	-	(31,907)	(26,274)
(Reversal of) allowance for loss on real estate development for sale	3,706	195	4,277	(727)
Loss (gain) from disposal of equipment	1,212	(509)	1,452	(440)
Gain from disposal of investment properties	(58,447)	(20)	(58,447)	(20)
Gain on cancellation of lease liabilities	(9,685)	-	(9,604)	-
Share of loss of joint ventures accounted for using equity method	13,000	-	13,000	-
Dividend income from subsidiaries	-	-	(860,000)	(2,499,999)
Provision for litigation and claims	7,425	30,021	7,184	29,841
	<u>1,023,450</u>	<u>1,792,873</u>	<u>970,011</u>	<u>1,612,831</u>
<b><i>Changes in operating assets and liabilities</i></b>				
<b>Other receivables</b>				
- parent	45	-	45	-
- subsidiaries	-	-	(263,905)	37,688
- related party	76,494	2,293,216	68,200	2,293,216
Cost to obtain contracts with customers	(30,737)	141,076	(30,737)	141,076
Real estate development for sale	(81,541)	4,735,594	290,447	4,444,394
Deposits for purchase of land	(62,392)	(110,529)	(62,392)	(100,528)
Advance payment for goods	(172,338)	1,197	(124,069)	23,616
Other current assets	30,792	(39,312)	37,825	(35,849)
Other non-current assets	10,814	(4,502)	10,857	(3,632)
<b>Trade accounts payable</b>				
- subsidiaries	-	-	24,087	114,711
- related party	378,651	-	211,419	-
- others	(403,940)	(474,020)	(382,272)	(549,500)
<b>Other payables</b>				
- parent	(16,983)	170,383	(17,236)	163,518
- subsidiary	-	-	1,000	-
Payables for purchase of land	871,894	-	871,894	-
Contract liabilities	(26,186)	(594,963)	(26,006)	(595,080)
Other current liabilities	4,222	(457,956)	(17,254)	(420,706)
Non-current provisions for employee benefits	(3,036)	12,039	(3,091)	11,709
Net cash generated from operation	<u>1,599,209</u>	<u>7,465,096</u>	<u>1,558,823</u>	<u>7,137,464</u>
Taxes paid	(163,558)	(522,970)	(109,258)	(489,814)
Provision for litigation and claims paid	(8,676)	(22,008)	(8,631)	(22,001)
<b>Net cash from operating activities</b>	<u><b>1,426,975</b></u>	<u><b>6,920,118</b></u>	<u><b>1,440,934</b></u>	<u><b>6,625,649</b></u>

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Statement of cash flows (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Six-month period ended		Six-month period ended	
	30 June		30 June	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b><i>Cash flows from investing activities</i></b>				
Acquisition of investments in subsidiary	-	-	(1,000)	-
Acquisition of interest in joint ventures	(152,719)	-	(152,719)	-
Acquisition of property, plant and equipment	(2,062)	(4,395)	(2,062)	(4,375)
Proceeds from sale of equipment	3,795	1,955	3,011	1,464
Acquisition of intangible assets	(3,055)	(38,277)	(3,055)	(38,277)
Proceeds from sale of investment properties	502,610	71,020	502,610	71,020
Short-term loans to parent	(1,450,000)	(1,419)	(1,450,000)	(1,419)
Proceeds from repayment of short-term loans to parent	1,450,000	1,419	1,450,000	1,419
Dividends received from subsidiaries	-	-	860,000	2,499,999
Short-term loans to subsidiaries	-	-	(302,238)	(42,340)
Proceeds from repayment of short-term loans to subsidiaries	-	-	177,770	24,336
Short-term loan to joint venture	(1,298,000)	-	(1,298,000)	-
Proceeds from repayment of short-term loan to joint venture	98,000	-	98,000	-
Interest received	-	-	5,530	88
<b>Net cash (used in) from investing activities</b>	<b>(851,431)</b>	<b>30,303</b>	<b>(112,153)</b>	<b>2,511,915</b>
<b><i>Cash flows from financing activities</i></b>				
Dividends paid to owners of the Company	(2,121,048)	(2,143,335)	(2,121,048)	(2,143,335)
Proceeds from short-term loans from parent	3,532,177	1,239,928	3,532,177	1,239,928
Repayment of short-term loans from parent	(2,903,167)	(6,954,708)	(2,903,167)	(6,954,708)
Proceeds from short-term loans from subsidiaries	-	-	3,165,448	782,839
Repayment of short-term loans from subsidiaries	-	-	(2,851,450)	(3,081,467)
Payment of lease liabilities	(18,163)	(33,719)	(15,634)	(28,337)
Finance costs paid	(3,992)	(87,425)	(308,818)	(270,572)
<b>Net cash used in financing activities</b>	<b>(1,514,193)</b>	<b>(7,979,259)</b>	<b>(1,502,492)</b>	<b>(10,455,652)</b>
Net decrease in cash and cash equivalents, before effect of exchange rate changes	(938,649)	(1,028,838)	(173,711)	(1,318,088)
Effect of exchange rate changes on cash and cash equivalents	24,283	12,399	-	-
<b>Net decrease in cash and cash equivalents</b>	<b>(914,366)</b>	<b>(1,016,439)</b>	<b>(173,711)</b>	<b>(1,318,088)</b>
Cash and cash equivalents at 1 January	1,981,249	3,049,198	994,432	2,670,338
<b>Cash and cash equivalents at 30 June</b>	<b>1,066,883</b>	<b>2,032,759</b>	<b>820,721</b>	<b>1,352,250</b>
<b><i>Non-cash transactions:</i></b>				
Decrease in equipment and intangible assets payable, net	(230)	(243)	(230)	(243)
Transfer of investment properties from real estate development for sale, net	(2,065,376)	(468,158)	(2,065,485)	(400,245)
Transfer of investment properties from property, plant and equipment, net	(637,063)	(669,339)	(637,063)	(669,339)

The accompanying notes form an integral part of the interim financial statements.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

<b>Note</b>	<b>Contents</b>
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# Pruksa Real Estate Public Company Limited and its Subsidiaries

## Notes to the condensed interim financial statements

For the three-month and six-month periods ended 30 June 2024 (Unaudited)

These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language. These English language financial statements have been prepared from the Thai language financial statements, and were approved and authorised for issue by the Board of Directors on 13 August 2024.

### 1 Basis of preparation of the interim financial statements

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”) in accordance with Thai Accounting Standard (TAS) No. 34 *Interim Financial Reporting*, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and Exchange Commission. The interim financial statements focus on new activities, events and circumstances to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Company and its subsidiaries for the year ended 31 December 2023.

In preparing these interim financial statements, judgments and estimates are made by management in applying the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods of computation and the key sources of estimation uncertainty were the same as those that described in the financial statements for the year ended 31 December 2023.

### 2 Related parties

Group had significant transactions with during the period were as follows:

<i>Significant transactions with related parties</i> <i>Six-month period ended 30 June</i>	<b>Consolidated</b> <b>financial statements</b>		<b>Separate</b> <b>financial statements</b>	
	2024	2023	2024	2023
	<i>(in million Baht)</i>			
<b>Parent</b>				
Management fee	244	263	244	263
Interest expense	14	96	14	96
<b>Subsidiaries</b>				
Sales of raw materials	-	-	-	58
Sales of land	-	-	1	-
Interest income	-	-	30	26
Management income	-	-	1	3
Dividend Income	-	-	860	2,500
Interest expense	-	-	51	125
<b>Other related parties</b>				
Rental and service income	62	61	62	61
Rental and service charges	17	30	14	26
<b>Key management personnel</b>				
Key management personnel compensation				
Short-term employee benefits <i>(including director’s remuneration)</i>	32	56	32	56
Post-retirement benefits	2	-	2	-
<b>Total key management personnel compensation</b>	<b>34</b>	<b>56</b>	<b>34</b>	<b>56</b>

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

<i>Balance with related parties</i> <i>As at</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
	<i>(in million Baht)</i>			
<b>Other receivables</b>				
Subsidiaries	-	-	364	100
Related parties	137	214	137	205
<b>Total</b>	<b>137</b>	<b>214</b>	<b>501</b>	<b>305</b>

<i>Loans to</i>	<b>Interest rate</b>		<b>Consolidated financial statements</b>			
	31 December 2023	30 June 2024	31 December 2023	Increase (Decrease)		30 June 2024
	<i>(% per annum)</i>		<i>(in million Baht)</i>			
Joint venture						
- Short-term loan	-	5.0	-	1,298	(98)	1,200
- Accrued interest income			-			2
<b>Total</b>			<b>-</b>			<b>1,202</b>

<i>Loans to</i>	<b>Interest rate</b>		<b>Separate financial statements</b>			
	31 December 2023	30 June 2024	31 December 2023	Increase (Decrease)		30 June 2024
	<i>(% per annum)</i>		<i>(in million Baht)</i>			
Subsidiaries						
- Short-term loans	5.1	4.2	1,182	302	(178)	1,306
- Accrued interest income			327			352
<b>Total</b>			<b>1,509</b>			<b>1,658</b>

Joint venture						
- Short-term loan	-	5.0	-	1,298	(98)	1,200
- Accrued interest income			-			2
<b>Total</b>			<b>-</b>			<b>1,202</b>

<i>Balance with related parties</i> <i>As at</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
	<i>(in million Baht)</i>			

<b>Deposits for rental and service</b> <i>(presented under other non-current assets)</i>				
Other related parties	<b>9</b>	<b>19</b>	<b>7</b>	<b>16</b>

<b>Trade accounts payable</b>				
Subsidiaries	-	-	1,110	1,085
Related parties	392	13	221	9
<b>Total</b>	<b>392</b>	<b>13</b>	<b>1,331</b>	<b>1,094</b>

<b>Other payables</b>				
Parent	122	139	113	130
Subsidiary	-	-	1	-
Related party	1	1	1	1
<b>Total</b>	<b>123</b>	<b>140</b>	<b>115</b>	<b>131</b>



## Pruksa Real Estate Public Company Limited and its Subsidiaries

### Notes to the condensed interim financial statements

For the three-month and six-month periods ended 30 June 2024 (Unaudited)

- (d) The Company had borrowing agreements to grant loans to its subsidiaries and joint venture with credit lines totaling Baht 3,131 million and Baht 1,300 million respectively, and had borrowing agreement to borrow from its subsidiary with credit lines totaling Baht 3,615 million, with mutually agreed interest rate and are repayable on demand.
- (e) The Company had borrowing agreement to grant loans to its parent with credit line totaling Baht 500 million and had borrowing agreements to borrow from its parent with credit line totaling Baht 1,147 million, with mutually agreed interest rate and are repayable on demand.

### 3 Credit facilities and assets used as collateral

As at 30 June 2024, the Group had unutilised credit facilities totaling Baht 16,491 million (*31 December 2023: Baht 18,541 million*). The Company had unutilised credit facilities totaling Baht 15,886 million (*31 December 2023: Baht 17,936 million*).

### 4 Real estate development for sale

	Consolidated financial statements		Separate financial statements	
	30 June 2024	31 December 2023	30 June 2024	31 December 2023
	<i>(in million Baht)</i>			
Construction materials	10	15	9	13
Sample houses	821	853	703	737
Projects under development				
- land	11,982	13,385	9,937	11,112
- land improvements	1,118	1,148	785	803
- construction costs	1,988	1,194	1,702	944
- public utilities	1,758	1,637	1,321	1,283
- overhead costs	1,484	1,574	1,306	1,420
- interest costs	399	528	568	705
	<u>18,729</u>	<u>19,466</u>	<u>15,619</u>	<u>16,267</u>
Land, and land and houses for sale	8,028	8,374	7,204	7,841
Land held for development	12,529	13,291	10,706	11,749
<b>Total</b>	<b>40,117</b>	<b>41,999</b>	<b>34,241</b>	<b>36,607</b>
Less allowance for loss on real estate development for sale	(109)	(105)	(26)	(22)
<b>Net</b>	<b>40,008</b>	<b>41,894</b>	<b>34,215</b>	<b>36,585</b>

### 5 Investments in subsidiary and joint ventures

#### *Subsidiary*

In June 2024, The Board of Directors of the Company's approved to establish Plant Assets Co., Ltd., a company limited was registered in Thailand at 99.9% of the registered share capital, amounting Baht 1 million with the Ministry of Commerce on 19 June 2024.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

*Joint ventures*

<i>Material movements for the six-month period ended 30 June 2024</i>	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
	<i>(in million Baht)</i>	
<i>Direct joint ventures</i>		
At 1 January 2024	1	1
Additions		
- PS Well Holding Co., Ltd.	76	103
- Park Luxury SPV 1 Company Limited	24	24
- Origin Hotel Pruksa Sukhumvit Company Limited (Formerly One Origin Samui Chaweng Beach 1 Company Limited)	15	15
- Britania SPV 16 Company Limited	11	11
Share of loss of joint ventures accounted for using equity method	(13)	(13)
<b>At 30 June 2024</b>	<b>114</b>	<b>141</b>

- (a) In December 2023, the Company has entered into joint the venture with One Origin Public Company Limited, a company registered in Thailand to invested in Origin Hotel Pruksa Sukhumvit Company Limited (formerly One Origin Samui Chaweng Beach 1 Company Limited), during the year 2024, the Company has increased investment in that company from Baht 0.5 million to Baht 15 million. The shareholding proportion has not changed. The paid-up share capital was complete in April 2024.
- (b) In December 2023, the Company has entered joint the venture with Park Luxury Company Limited, a company registered in Thailand to invested in Park Luxury SPV 1 Company Limited, during the year 2024, the Company has increased investment in that company from Baht 0.5 million to Baht 24 million. The shareholding proportion has not changed. The paid-up share capital was complete in June 2024.
- (c) In January 2024, the Company has entered into joint the venture with Britania Public Company Limited, a company registered in The Securities Exchange of Thailand to invested in Britania SPV 16 Company Limited amount of 1,053,450 shares at Baht 10 per share at 50.0% of the authorised share capital, totaling Baht 11 million. The paid-up share capital was completed in January 2024.
- (d) In May 2024, the Board of Directors of the Company approved establish PS Well Holding Co., Ltd., which was registered in Thailand, amount of 30,000 shares at Baht 100 per share at 99.9% of the authorised share capital, totaling Baht 3 million with the Ministry of Commerce on 23 May 2024. Subsequently, in June 2024, PS Well Holding Co., Ltd. increased share capital from Baht 3 million to Baht 202 million which the Company has increased investment in those company amount of 1,000,200 shares at Baht 100 per share at 51.0% of the authorised share capital, totaling Baht 100 million. As a result, the shareholding proportion has changed from 99.9% of the authorised share capital to 51.0% of the authorised share capital. C-Well (TH1) Pte. Ltd., a limited company in Singapore, was a joint venture. The registration of the additional share capital and paid-up share capital was completed in June 2024.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

**6 Investment properties**

	<b>Consolidated financial statements</b>		
	Land and land improvements	Buildings and improvements <i>(in million Baht)</i>	Total
<b>Cost</b>			
At 1 January 2023	1,473	57	1,530
Transfer from real estate development for sale	553	-	553
Transfer from property, plant and equipment	366	944	1,310
Transfer to real estate development for sale	(179)	-	(179)
Disposals	(93)	-	(93)
<b>At 31 December 2023 and 1 January 2024</b>	<b>2,120</b>	<b>1,001</b>	<b>3,121</b>
Transfer from real estate development for sale	2,741	-	2,741
Transfer to real estate development for sale	(676)	-	(676)
Disposals	(451)	-	(451)
<b>At 30 June 2024</b>	<b>3,734</b>	<b>1,001</b>	<b>4,735</b>
<b>Accumulated depreciation</b>			
At 1 January 2023	101	9	110
Depreciation charge for the year	-	3	3
Transfer from real estate development for sale	54	-	54
Transfer from property, plant and equipment	45	612	657
Disposals	(9)	-	(9)
<b>At 31 December 2023 and 1 January 2024</b>	<b>191</b>	<b>624</b>	<b>815</b>
Depreciation charge for the year	2	15	17
Disposals	(7)	-	(7)
<b>At 30 June 2024</b>	<b>186</b>	<b>639</b>	<b>825</b>
<b>Net book value</b>			
<b>At 31 December 2023</b>	<b>1,929</b>	<b>377</b>	<b>2,306</b>
<b>At 30 June 2024</b>	<b>3,548</b>	<b>362</b>	<b>3,910</b>
<b>Separate financial statements</b>			
	Land and land improvements	Buildings and improvements <i>(in million Baht)</i>	Total
<b>Cost</b>			
At 1 January 2023	1,412	51	1,463
Transfer from real estate development for sale	475	-	475
Transfer from property, plant and equipment	366	944	1,310
Transfer to real estate development for sale	(179)	-	(179)
Disposals	(93)	-	(93)
<b>At 31 December 2023 and 1 January 2024</b>	<b>1,981</b>	<b>995</b>	<b>2,976</b>
Transfer from real estate development for sale	2,741	-	2,741
Transfer to real estate development for sale	(676)	-	(676)
Disposals	(451)	-	(451)
<b>At 30 June 2024</b>	<b>3,595</b>	<b>995</b>	<b>4,590</b>

# Pruksa Real Estate Public Company Limited and its Subsidiaries

## Notes to the condensed interim financial statements

For the three-month and six-month periods ended 30 June 2024 (Unaudited)

	Separate financial statements		
	Land and land improvements	Buildings and improvements <i>(in million Baht)</i>	Total
<i>Accumulated depreciation</i>			
At 1 January 2023	67	8	75
Depreciation charge for the year	-	3	3
Transfer from real estate development for sale	43	-	43
Transfer from property, plant and equipment	45	612	657
Disposals	(9)	-	(9)
<b>At 31 December 2023 and 1 January 2024</b>	<b>146</b>	<b>623</b>	<b>769</b>
Depreciation charge for the year	2	15	17
Disposals	(7)	-	(7)
<b>At 30 June 2024</b>	<b>141</b>	<b>638</b>	<b>779</b>
<i>Net book value</i>			
<b>At 31 December 2023</b>	<b>1,835</b>	<b>372</b>	<b>2,207</b>
<b>At 30 June 2024</b>	<b>3,454</b>	<b>357</b>	<b>3,811</b>

	Consolidated financial statements	Separate financial statements
	2024	2023
<i>(in million Baht)</i>		
<i>For the six-month period ended 30 June</i>		
<i>Amounts recognised in profit or loss</i>		
Rental income	<b>66</b>	<b>65</b>

The fair value of investment properties as at 30 June 2024 of the Group was Baht 3,763 million (31 December 2023: Baht 1,937 million) was determined by independent professional valuers, at market values. Input used in the fair value measurement consisted of the quoted prices of the comparable assets in similar locations. The fair value measurement for the investment properties has been categorised as a Level 3 fair values.

The Group's investment properties comprise land held for which there is no specific intention to use in the future and land and building for rent.

In December 2023 and January 2024, a direct subsidiary entered into sale and purchase agreement of two contracts and a reciprocal and land lease agreement. In sale and purchase agreement, set the date for transfer land in April 2024 and December 2024. The direct subsidiary has classified such real estate development for sale to investment properties in the consolidated statement of financial position as at 30 June 2024 with cost value of Baht 2,707 million.

## 7 Segment information and disaggregation of revenue

The Group's reportable segments were as follows:

Segment 1	SBU Townhouse:	Baan Pruksa II, The Connect, Pruksa Ville I, and Pruksa Ville II
Segment 2	SBU Single house:	Passorn I, Passorn II and Passorn III
Segment 3	SBU Condominium:	Condominium IV, Condominium V and Condominium VI

Each segment's performance is measured based on segment profit before tax, as included in the internal management reports that are reviewed by the Group's CODM. Segment profit before tax is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis.

**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

<i>Six-month period ended</i> 30 June	Consolidated financial statements											
	Segment 1		Segment 2		Segment 3		Total reportable segments		Other segments		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023		
	<i>(in million Baht)</i>											
<b><i>Information about reportable segments</i></b>												
External revenue	2,727	4,337	2,527	2,750	1,569	4,492	6,823	11,579	-	-	6,823	11,579
Inter-segment revenue	-	-	-	-	-	-	-	-	1	233	1	233
Other revenue	20	5	15	3	84	96	119	104	-	27	119	131
<b>Total revenues</b>	<b>2,747</b>	<b>4,342</b>	<b>2,542</b>	<b>2,753</b>	<b>1,653</b>	<b>4,588</b>	<b>6,942</b>	<b>11,683</b>	<b>1</b>	<b>260</b>	<b>6,943</b>	<b>11,943</b>
Segment profit (loss) before income tax	184	346	559	273	141	859	884	1,478	(17)	23	867	1,501
<b>Segment assets as at 30 June / 31 December</b>	<b>13,765</b>	<b>13,228</b>	<b>11,102</b>	<b>11,039</b>	<b>16,773</b>	<b>17,576</b>	<b>41,640</b>	<b>41,843</b>	<b>658</b>	<b>678</b>	<b>42,298</b>	<b>42,521</b>
<b><i>Timing of revenue recognition</i></b>												
At a point in time	2,747	4,341	2,542	2,753	1,653	4,588	6,942	11,682	1	260	6,943	11,942
Over time	-	1	-	-	-	-	-	1	-	-	-	1
<b>Total revenues</b>	<b>2,747</b>	<b>4,342</b>	<b>2,542</b>	<b>2,753</b>	<b>1,653</b>	<b>4,588</b>	<b>6,942</b>	<b>11,683</b>	<b>1</b>	<b>260</b>	<b>6,943</b>	<b>11,943</b>



**Pruksa Real Estate Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

<i>Reconciliation of reportable segment profit or loss for the six-month period ended 30 June</i>	<b>Consolidated financial statements</b>	
	2024	2023
	<i>(in million Baht)</i>	
<b>Profit or loss</b>		
Reportable segments	884	1,478
Other segments	(17)	23
	<u>867</u>	<u>1,501</u>
Elimination of inter-segment gain	-	(37)
Unallocated amounts:		
- Other corporate expenses	86	80
<b>Profit before income tax</b>	<u><b>953</b></u>	<u><b>1,544</b></u>

<i>Reconciliation of reportable segment assets</i>	<b>Consolidated financial statements</b>	
	30 June 2024	31 December 2023
	<i>(in million Baht)</i>	
<b>Assets</b>		
Reportable segments	41,640	41,843
Other segments	658	678
	<u>42,298</u>	<u>42,521</u>
Unallocated amounts	6,221	5,810
<b>Total assets</b>	<u><b>48,519</b></u>	<u><b>48,331</b></u>

**8 Dividends**

Details of dividends were as follows:

	Approved by	Approval date	Payment schedule	Dividend rate per share (Baht)	Amount (in million Baht)
<i>2024 Annual shareholders' meeting approved</i>					
Annual dividend	The shareholders' meeting	24 April 2024	21 May 2024	1.32	2,947
Interim dividend	The Board of Directors' meeting	9 August 2023	6 September 2023	(0.37)	(826)
<b>Dividends paid in 2024</b>				<u><b>0.95</b></u>	<u><b>2,121</b></u>

**9 Commitments with non-related parties**

<i>As at 30 June 2024</i>	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
	<i>(in million Baht)</i>	
<b>Other commitments</b>		
Short-term lease commitments	5	5
Land purchasing agreements	4,014	3,149
Development and construction agreements	4,516	4,122
Services and professional consulting agreements	6	6
<b>Total</b>	<u><b>8,541</b></u>	<u><b>7,282</b></u>

## **Pruksa Real Estate Public Company Limited and its Subsidiaries**

### **Notes to the condensed interim financial statements**

**For the three-month and six-month periods ended 30 June 2024 (Unaudited)**

#### ***Others***

As at 30 June 2024,

- (a) The Company and the Group had commitments for letters of guarantee issued by certain local financial institutions totaling Baht 6,063 million and Baht 7,430 million, respectively.
- (b) The Company had commitments with the financial institutions as a guarantor of long-term loan lines of Baht 4,980 million, overdraft lines of Baht 95 million, letters of guarantee lines by financial institutions of Baht 8,782 million, promissory note lines of Baht 7,085 million and other credit facilities of Baht 240 million of the subsidiaries.

#### **10 Contingent liability**

As at 30 June 2024, the Company and its subsidiaries have been sued by other companies and persons in cases of alleged violation of agreements, prosecution claims and other cases totaling 1,124 million (*31 December 2023: Baht 1,117 million*). Presently, the cases are being considered by the court. However, the Group has set aside provision of Baht 53 million (*31 December 2023: Baht 54 million*) in the consolidated statement of financial position for liabilities that may arise as a result of these cases, based on the opinion of their management and legal department.

#### **11 Events after the reporting period**

- (a) In July 2024, the Company has the additional paid-up share capital in Origin Hotel Pruksa Sukhumvit Company Limited (formerly One Origin Samui Chaweng Beach 1 Company Limited) amount of 2,787,000 shares, at Baht 2.4 per shares, totaling Baht 7 million. The paid-up share capital was completed in July 2024.
- (b) At the Board of Directors' meeting held on 13 August 2024, the Board of Directors approved the appropriation of interim dividend of Baht 0.46 per share, amounting to Baht 1,027 million. The dividend will be paid to the shareholders on 11 September 2024.