

**MORE RETURN PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**

**STATEMENT OF FINANCIAL POSITION**

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	6	57,499,406	214,600,145	15,097,124	98,711,976
Trade and other current receivables - net	5, 7	239,006,889	220,221,343	243,587,972	229,252,036
Short - term loans to related parties - net	5	-	-	115,449,400	145,919,400
Short - term loans to other company - net	8	-	-	-	-
Inventories - net	9	6,165,722	-	-	-
Other current financial assets	10	54,403,562	78,346,044	54,399,657	78,342,231
Other current assets		6,337,352	5,007,846	2,619,998	2,104,558
<b>Total current assets</b>		<b>363,412,931</b>	<b>518,175,378</b>	<b>431,154,151</b>	<b>554,330,201</b>
<b>Non - current assets</b>					
Other non - current financial assets	11	16,256,357	255,572,524	16,256,357	255,572,524
Investments in associates - net	12	-	-	-	-
Investments in subsidiaries - net	13	-	-	332,023,430	422,549,900
Investment properties	14	256,730,700	261,922,000	19,979,000	19,979,000
Plant, properties and equipment - net	15	39,201,663	41,180,001	1,640,375	2,914,573
Licensing for sale of treated water - net	16	26,690,510	27,689,510	-	-
Assets for distribution of treated water -					
assets to be transferred at the end of the contract of the subsidiary - net	17	137,345,858	140,111,667	-	-
Assets for management of resort -					
assets to be transferred at the end of the contract of the subsidiary - net	18	1,404,310	1,773,203	-	-
Assets to be transferred at the end of the contract of the loud club - net	19	59,186,501	-	59,186,501	-
Goodwill	20	22,245,989	22,245,989	-	-
Film rights - net	21	-	-	-	-
Other intangible assets - net	22	79,542	95,248	50,065	60,072
Deferred tax assets - net	23	29,025,262	170,764,624	28,662,855	170,402,217
Other non - current assets	24	26,150,379	46,306,860	20,000,000	40,000,000
<b>Total non - current assets</b>		<b>614,317,071</b>	<b>967,661,626</b>	<b>477,798,583</b>	<b>911,478,286</b>
<b>Total assets</b>		<b>977,730,002</b>	<b>1,485,837,004</b>	<b>908,952,734</b>	<b>1,465,808,487</b>

**MORE RETURN PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Trade and other current payables	25	46,476,419	39,695,303	15,180,790	11,929,587
Short - term loans from related parties	5	-	-	31,000,000	-
Current portion of leases liabilities due within one year	26	-	86,956	-	-
Income tax payable		167,475	2,468,642	-	1,700,327
Other current liabilities	27	21,086,113	51,533,197	2,085,499	50,841,579
<b>Total current liabilities</b>		<b>67,730,007</b>	<b>93,784,098</b>	<b>48,266,289</b>	<b>64,471,493</b>
<b>Non - current liabilities</b>					
Estimation of employee benefit liabilities	28	104,773	80,418	104,773	80,418
Other non - current liabilities		6,645,950	6,274,914	-	-
<b>Total non - current liabilities</b>		<b>6,750,723</b>	<b>6,355,332</b>	<b>104,773</b>	<b>80,418</b>
<b>Total liabilities</b>		<b>74,480,730</b>	<b>100,139,430</b>	<b>48,371,062</b>	<b>64,551,911</b>
<b>Shareholders' equity</b>					
Share capital					
Registered					
7,375,871,595 ordinary shares of Baht 0.05 each	29.1	368,793,580	368,793,580	368,793,580	368,793,580
Issued and fully paid - up					
7,176,748,441 ordinary shares of Baht 0.05 each	29.1	358,837,422	358,837,422	358,837,422	358,837,422
Share premium	29.2	1,695,946,653	1,695,946,653	1,695,946,653	1,695,946,653
Retained earnings (deficit)					
Appropriated - statutory reserve	29	5,991,811	5,991,811	5,991,811	5,991,811
Unappropriated		(918,907,342)	76,674,534	(1,085,654,334)	21,978,024
Other components of shareholders' equity		(114,539,880)	(681,497,334)	(114,539,880)	(681,497,334)
Equity attributable to owners of the Company		1,027,328,664	1,455,953,086	860,581,672	1,401,256,576
Non - controlling interests		(124,079,392)	(70,255,512)	-	-
<b>Total shareholders' equity</b>		<b>903,249,272</b>	<b>1,385,697,574</b>	<b>860,581,672</b>	<b>1,401,256,576</b>
<b>Total liabilities and shareholders' equity</b>		<b>977,730,002</b>	<b>1,485,837,004</b>	<b>908,952,734</b>	<b>1,465,808,487</b>