

MORE RETURN PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 2025

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Assets					
Current assets					
Cash and cash equivalents	6	33,118,701	57,499,406	4,300,328	15,097,124
Trade and other current receivables - net	5,7	246,681,037	239,006,889	258,905,860	243,587,972
Short - term loans to related parties - net	5	20,000,000	-	127,949,400	115,449,400
Short - term loans to other party - net	8	-	-	-	-
Inventories - net	9	23,382,514	6,165,722	18,290,400	-
Other current financial assets	10	56,444,834	54,403,562	56,440,858	54,399,657
Other current assets		7,886,028	6,337,352	2,633,642	2,619,998
Total current assets		387,513,114	363,412,931	468,520,488	431,154,151
Non - current assets					
Other non - current financial assets	11	9,157,461	16,256,357	9,157,461	16,256,357
Investments in associates - net	12	-	-	-	-
Investments in subsidiaries - net	13	-	-	332,023,430	332,023,430
Investment properties	14	264,443,904	224,730,700	19,979,000	19,979,000
Plant, properties and equipment - net	15	44,646,823	39,201,663	882,610	1,640,375
Licensing for sale of treated water - net	16	25,691,510	26,690,510	-	-
Assets for distribution of treated water - assets to be transferred at the end of the contract of the subsidiary - net	17	130,064,167	137,345,858	-	-
Assets for management of resort - assets to be transferred at the end of the contract of the subsidiary - net	18	4,325,786	1,404,310	-	-
Assets to be transferred at the end of the contract - The loud club - net	19	49,215,660	59,186,501	49,215,660	59,186,501
Goodwill	20	22,245,989	22,245,989	-	-
Film rights - net	21	-	-	-	-
Other intangible assets - net	22	63,836	79,542	40,058	50,065
Deferred tax assets	23	29,245,023	29,025,262	28,882,616	28,662,855
Other non - current assets	24	5,979,217	58,150,379	-	20,000,000
Total non - current assets		585,079,376	614,317,071	440,180,835	477,798,583
Total assets		972,592,490	977,730,002	908,701,323	908,952,734

MORE RETURN PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENT OF FINANCIAL POSITION (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2025

(Unit: Baht)

	Notes	Consolidated financial statements		Separate financial statements	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Liabilities and shareholders' equity					
Current liabilities					
Trade and other current payables	25	40,458,056	46,476,419	17,317,508	15,180,790
Short - term loans from related parties	5	-	-	31,000,000	31,000,000
Income tax payable		885,909	167,475	-	-
Other current liabilities	26	20,245,792	21,086,113	1,077,059	2,085,499
Total current liabilities		61,589,757	67,730,007	49,394,567	48,266,289
Non - current liabilities					
Estimation of employee benefit liabilities	27	130,798	104,773	130,798	104,773
Other non - current liabilities		7,000,784	6,645,950	-	-
Total non - current liabilities		7,131,582	6,750,723	130,798	104,773
Total liabilities		68,721,339	74,480,730	49,525,365	48,371,062
Shareholders' equity					
Share capital					
Registered					
7,375,871,595 ordinary shares of Baht 0.05 each	28	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	28	358,837,422	358,837,422	358,837,422	358,837,422
Share premium	28	1,695,946,653	1,695,946,653	1,695,946,653	1,695,946,653
Retained earnings (deficit)					
Appropriated - statutory reserve	28	5,991,811	5,991,811	5,991,811	5,991,811
Unappropriated		(919,819,121)	(918,907,342)	(1,086,180,914)	(1,085,654,334)
Other components of shareholders' equity		(115,419,014)	(114,539,880)	(115,419,014)	(114,539,880)
Equity attributable to owners of the Company		1,025,537,751	1,027,328,664	859,175,958	860,581,672
Non - controlling interests		(121,666,600)	(124,079,392)	-	-
Total shareholders' equity		903,871,151	903,249,272	859,175,958	860,581,672
Total liabilities and shareholders' equity		972,592,490	977,730,002	908,701,323	908,952,734