

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position

As at 30 June 2018

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2018	31 December 2017	30 June 2018	31 December 2017
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		285,630	218,027	146,902	107,986
Current investments - deposits with financial institutions		2,514	1,416	-	-
Trade and other receivables	4	352,183	401,630	832,072	780,704
Short-term loans to related parties	3	42,565	26,000	44,550	28,472
Inventories	5	1,801,682	1,867,791	828,161	880,790
Other current assets		41,420	41,023	9,366	14,316
Total current assets		2,525,994	2,555,887	1,861,051	1,812,268
Assets held for sale	6	-	90,429	-	90,429
		2,525,994	2,646,316	1,861,051	1,902,697
Non-current assets					
Restricted bank deposits	7	31,018	31,018	25,650	25,650
Investments in subsidiaries	8	-	-	651,265	651,265
Investment in associated company	9	8,833	8,979	-	-
Other long-term investments	10	40,281	50,167	39,141	49,027
Other receivable	11	-	-	-	-
Amounts due from related parties	3	6,686	8,208	6,686	8,208
Long-term loans to related parties	3	-	-	338,401	342,553
Investment properties	12	589,359	589,573	577,552	577,552
Property, plant and equipment	13	672,142	699,767	556,686	576,398
Leasehold rights		34,700	36,192	-	-
Other intangible assets		30,986	32,678	25,762	26,318
Deferred tax assets		69,195	91,466	59,589	80,733
Other non-current assets		21,993	22,231	386	417
Total non-current assets		1,505,193	1,570,279	2,281,118	2,338,121
Total assets		4,031,187	4,216,595	4,142,169	4,240,818

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

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 June 2018

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2018 (Unaudited but reviewed)	31 December 2017 (Audited)	30 June 2018 (Unaudited but reviewed)	31 December 2017 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institutions	15	237,992	311,168	161,669	194,960
Bills of exchange	16	128,402	213,816	79,078	163,985
Trade and other payables	17	698,943	593,091	499,120	401,581
Short-term loan from related party	3	50,000	50,000	50,000	50,000
Short-term loans from unrelated individuals	18	-	49,310	-	49,310
Current portion of long-term loans	19	142,027	515,264	106,107	479,407
Income tax payable		18,492	2,186	13,829	-
Deposit of sale and purchase agreement for land held for development	6	-	67,595	-	67,595
Other current liabilities		85,480	51,038	28,520	12,026
Total current liabilities		1,361,336	1,853,468	938,323	1,418,864
Non-current liabilities					
Long-term loans, net of current portion	19	125,114	132,699	11,127	-
Convertible debentures	20	59,431	-	59,431	-
Options	20	7,778	-	7,778	-
Provision for long-term employee benefits	21	206,676	200,186	194,207	186,583
Other non-current liabilities		3,858	1,180	-	-
Total non-current liabilities		402,857	334,065	272,543	186,583
Total liabilities		1,764,193	2,187,533	1,210,866	1,605,447

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Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 June 2018

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2018	31 December 2017	30 June 2018	31 December 2017
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity					
Share capital	23				
Registered					
634,769,950 ordinary shares of Baht 1 each (31 December 2017: 409,529,000 ordinary shares of Baht 1 each)		634,770	409,529	634,770	409,529
Issued and fully paid up					
420,541,492 ordinary shares of Baht 1 each (31 December 2017: 409,529,000 ordinary shares of Baht 1 each)		420,541	409,529	420,541	409,529
Share premium		805,914	786,855	805,914	786,855
Deficit from change in shareholding of subsidiary		(58,428)	(58,428)	-	-
Retained earnings					
Appropriated - statutory reserve		52,000	52,000	41,000	41,000
Appropriated - treasury shares reserve	24	-	49,415	-	49,415
Unappropriated		1,234,671	1,007,571	1,736,036	1,460,289
Treasury shares	24	-	(49,415)	-	(49,415)
Other components of shareholders' equity		5,078	7,709	(72,188)	(62,302)
Equity attributable to owners of the Company		2,459,776	2,205,236	2,931,303	2,635,371
Non-controlling interests of the subsidiaries		(192,782)	(176,174)	-	-
Total shareholders' equity		2,266,994	2,029,062	2,931,303	2,635,371
Total liabilities and shareholders' equity		4,031,187	4,216,595	4,142,169	4,240,818
		-	-	-	-

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

Directors