



Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")

Statement of financial position

As at 31 December 2022

		(Unit: Baht)	
	<u>Note</u>	<u>2022</u>	<u>2021</u>
Assets			
Current assets			
Cash and cash equivalents	7	111,038,879	67,952,450
Trade and other receivables	8	25,794,713	10,968,690
Inventories	9	15,121,703	11,658,598
Advance payment for goods		8,069,277	3,954,245
Prepaid expenses		1,596,462	553,796
Other current financial assets		28,000	40,000
Other current assets	10	8,465,521	31,411
Total current assets		<u>170,114,555</u>	<u>95,159,190</u>
Non-current assets			
Other non-current financial assets		240,679	240,679
Building improvement and equipment	11	6,689,593	4,477,190
Right-of-use assets	12	1,121,359	1,092,110
Intangible assets	13	3,626,317	2,152,789
Deferred tax assets	20	1,976,415	1,936,243
Other non-current assets		1,636,900	1,617,758
Total non-current assets		<u>15,291,263</u>	<u>11,516,769</u>
Total assets		<u>185,405,818</u>	<u>106,675,959</u>

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


นายวัฒน์ อิศรไกรศิลป์

 MISS GRAND
 INTERNATIONAL
 Miss Grand International Public Company Limited
 บริษัท มิสแกรนด์ อินเตอร์เนชั่นแนล จำกัด (มหาชน)


นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")
Statement of financial position (continued)
As at 31 December 2022

		(Unit: Baht)	
	<u>Note</u>	<u>2022</u>	<u>2021</u>
Liabilities and shareholders' equity			
Current liabilities			
Trade and other payables	14	30,714,385	17,425,915
Current portion of lease liabilities	12	791,725	771,250
Income tax payable		3,950,528	3,632,872
Current portion of deferred revenue		38,799,528	8,270,774
Other current liabilities		1,160,503	1,183,607
Total current liabilities		<u>75,416,669</u>	<u>31,284,418</u>
Non-current liabilities			
Deferred revenue, net of current portion		3,503,073	2,510,460
Lease liabilities, net of current portion	12	348,734	353,431
Provision for long-term employee benefits	15	1,722,563	1,153,661
Total non-current liabilities		<u>5,574,370</u>	<u>4,017,552</u>
Total liabilities		<u>80,991,039</u>	<u>35,301,970</u>

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


นายณวัฒน์ อิศรไกรศิลป์

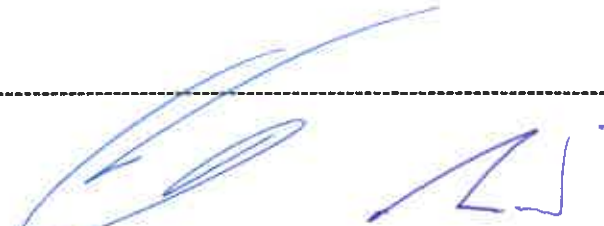



นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")
Statement of financial position (continued)
As at 31 December 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
(Unit: Baht)			
Liabilities and shareholders' equity (continued)			
Share capital	16		
Registered			
210,000,000 ordinary shares of Baht 0.5 each (2021: 500,000 ordinary shares of Baht 100 each)		105,000,000	50,000,000
Issued and fully paid up			
150,000,000 ordinary shares of Baht 0.5 each (2021: 500,000 ordinary shares of Baht 100 each)		75,000,000	50,000,000
Retained earnings			
Appropriated - statutory reserve	17	5,549,912	3,051,129
Unappropriated		23,864,867	18,322,860
Total shareholders' equity		104,414,779	71,373,989
Total liabilities and shareholders' equity		185,405,818	106,675,959

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



Directors



Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")

Statement of comprehensive income

For the year ended 31 December 2022

		(Unit: Baht)	
	<u>Note</u>	<u>2022</u>	<u>2021</u>
Profit or loss:			
Revenues			
Sales and service income	18	315,090,486	342,165,038
Other income		<u>4,521,573</u>	<u>2,763,167</u>
Total revenues		<u>319,612,059</u>	<u>344,928,205</u>
Expenses			
Cost of sales	19	67,164,517	158,315,289
Cost of services		127,378,247	54,083,727
Selling and distribution expenses		23,533,126	63,289,921
Administrative expenses		<u>41,575,403</u>	<u>32,847,548</u>
Total expenses		<u>259,651,293</u>	<u>308,536,485</u>
Operating profit		59,960,766	36,391,720
Finance income		243,305	166,917
Finance cost		<u>(38,193)</u>	<u>(79,371)</u>
Profit before income tax expenses		60,165,878	36,479,266
Income tax expenses	20	<u>(12,314,367)</u>	<u>(7,473,692)</u>
Profit for the year		<u>47,851,511</u>	<u>29,005,574</u>
Other comprehensive income:			
Other comprehensive income not be reclassified to profit or loss in subsequent periods			
Actuarial gain		236,599	-
Less: Income tax effect		<u>(47,320)</u>	<u>-</u>
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax		<u>189,279</u>	<u>-</u>
Other comprehensive income for the year		<u>189,279</u>	<u>-</u>
Total comprehensive income for the year		<u>48,040,790</u>	<u>29,005,574</u>
Basic earnings per share			
Profit for the year	21	<u>0.34</u>	<u>0.49</u>
Weighted average number of ordinary shares (Thousand shares)		<u>139,589</u>	<u>58,920</u>

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

นายฉวีวัฒน์ อิศรไกรศีล



นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited
 (formerly known as "Miss Grand International Company Limited")
 Statement of changes in shareholders' equity
 For the year ended 31 December 2022

(Unit: Baht)

	Note	Issued and paid up share capital	Retained earnings		Total
			Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2021		25,500,000	100,000	47,268,415	72,868,415
Profit for the year		-	-	29,005,574	29,005,574
Other comprehensive income for the year		-	-	-	-
Total comprehensive income for the year		-	-	29,005,574	29,005,574
Dividend paid	24	-	-	(55,000,000)	(55,000,000)
Transfer to statutory reserve	17	-	2,951,129	(2,951,129)	-
Increase in share capital during the year	16	24,500,000	-	-	24,500,000
Balance as at 31 December 2021		50,000,000	3,051,129	18,322,860	71,373,989
Balance as at 1 January 2022		50,000,000	3,051,129	18,322,860	71,373,989
Profit for the year		-	-	47,851,511	47,851,511
Other comprehensive income for the year		-	-	189,279	189,279
Total comprehensive income for the year		-	-	48,040,790	48,040,790
Dividend paid	24	-	-	(40,000,000)	(40,000,000)
Transfer to statutory reserve	17	-	2,498,783	(2,498,783)	-
Increase in share capital during the year	16	25,000,000	-	-	25,000,000
Balance as at 31 December 2022		75,000,000	5,549,912	23,864,867	104,414,779

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


 นายณวัฒน์ อิศรไกรศีล




 นายศักดิ์สิทธิ์ บุญวานิช


Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")

Cash flow statement

For the year ended 31 December 2022

	(Unit: Baht)	
	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Profit before tax	60,165,878	36,479,266
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:		
Depreciation and amortisation	2,006,284	1,439,318
Expected credit loss	205,879	-
Reduction of cost of inventories to net realisable value	423,406	-
Loss on disposals of equipment	46,732	-
Loss on write-off assets under construction	1,175,258	-
Impairment loss on intangible assets	-	585,052
Provision for long-term employee benefits	805,500	943,534
Finance income	(243,305)	(166,917)
Finance expense	38,193	79,371
Profit from operating activities before changes in operating assets and liabilities	64,623,825	39,359,624
Operating assets (increase) decrease:		
Trade and other receivables	(15,031,902)	33,528,944
Inventories	(3,886,511)	(2,095,826)
Advance payment for goods	(4,115,032)	1,893,320
Prepaid expenses	(1,042,666)	(94,985)
Other current assets	(8,432,008)	878,404
Other current financial assets	12,000	(40,000)
Operating liabilities increase (decrease):		
Trade and other payables	13,288,470	(7,339,823)
Deferred revenue	31,521,367	7,865,490
Other current liabilities	(23,104)	(1,511,253)
Cash from operating activities	76,914,439	72,443,895
Cash received from interest income	241,203	166,917
Cash paid for interest expenses	(38,193)	(79,371)
Cash paid for corporate income tax	(12,084,202)	(15,640,813)
Net cash from operating activities	<u>65,033,247</u>	<u>56,890,628</u>

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


นายฉวีวัฒน์ อิศรโกศล




นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited
(formerly known as "Miss Grand International Company Limited")
Cash flow statement (continued)
For the year ended 31 December 2022

	(Unit: Baht)	
	<u>2022</u>	<u>2021</u>
Cash flows from investing activities		
Proceeds from disposals of equipment	1,054	-
Cash paid for acquisitions of equipment	(4,665,722)	(3,613,844)
Cash paid for acquisitions of intangible assets	(1,488,250)	(1,052,352)
Increase in other non-current assets	(19,142)	(643,953)
Increase in other non-current assets financial assets	-	(105,579)
Net cash used in investing activities	<u>(6,172,060)</u>	<u>(5,415,728)</u>
Cash flows from financing activities		
Cash paid for lease liabilities	(774,758)	(702,001)
Cash received from increase in share capital	25,000,000	24,500,000
Dividend paid	(40,000,000)	(55,000,000)
Net cash used in financing activities	<u>(15,774,758)</u>	<u>(31,202,001)</u>
Net increase in cash and cash equivalents	43,086,429	20,272,899
Cash and cash equivalents at beginning of year	67,952,450	47,679,551
Cash and cash equivalents at end of year (Note 7)	<u><u>111,038,879</u></u>	<u><u>67,952,450</u></u>

Supplemental cash flows information

Non-cash transactions

Right-of-use assets increase from lease agreements	-	717,581
Right-of-use assets increase from lease reassessment	790,536	-

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


นายณวัฒน์ อิศรโกศล




นายศักดิ์สิทธิ์ บุญวานิช