

Miss Grand International Public Company Limited
Statement of financial position
As at 30 September 2023

(Unit: Thousand Baht)

	Financial statements		
	in which the equity method is applied		
	Separate financial statements		
Note	30 September 2023	30 September 2023	31 December 2022
	(Unaudited but reviewed)	(Unaudited but reviewed)	(Audited)
Assets			
Current assets			
Cash and cash equivalents	3	192,925	111,039
Trade and other receivables	4	13,136	25,795
Inventories		9,929	15,122
Advance payment for goods		8,528	8,069
Prepaid expenses		12,316	1,596
Other current financial assets		619	28
Other current assets		741	8,466
Total current assets		238,194	170,115
Non-current assets			
Other non-current financial assets		-	241
Investment in joint venture	5	4,789	-
Building improvement and equipment	6	10,957	6,690
Deposit of purchase land and building		30,000	-
Right-of-use assets		442	1,121
Intangible assets	7	5,613	3,626
Deferred tax assets		3,979	1,977
Other non-current assets		1,906	1,637
Total non-current assets		57,686	15,292
Total assets		295,880	185,407

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

นายรัชพล จันทรทิม



นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited
Statement of financial position (continued)
As at 30 September 2023

(Unit: Thousand Baht)

	Note	Financial statements		
		in which the equity method is applied		Separate financial statements
		30 September 2023	30 September 2023	31 December 2022
		(Unaudited but reviewed)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity				
Current liabilities				
Trade and other payables	8	39,109	39,109	30,714
Current portion of lease liabilities		443	443	791
Income tax payable		6,485	6,485	3,951
Current portion of deferred revenue		74,862	74,862	38,800
Other current liabilities		1,351	1,351	1,161
Total current liabilities		122,250	122,250	75,417
Non-current liabilities				
Deferred revenue, net of current portion		4,760	4,760	3,503
Lease liabilities, net of current portion		-	-	349
Provision for long-term employee benefits		2,177	2,177	1,723
Total non-current liabilities		6,937	6,937	5,575
Total liabilities		129,187	129,187	80,992

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Miss Grand International Public Company Limited
Statement of financial position (continued)
As at 30 September 2023

(Unit: Thousand Baht)

	Financial statements		
	in which the equity method is applied		
	Separate financial statements		
Note	30 September 2023	30 September 2023	31 December 2022
	(Unaudited but reviewed)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)			
Share capital	9		
Registered			
210,000,000 ordinary shares of Baht 0.5 each	105,000	105,000	105,000
Issued and fully paid up			
150,000,000 ordinary shares of Baht 0.5 each	75,000	75,000	75,000
Retained earnings			
Appropriated - statutory reserve	5,550	5,550	5,550
Unappropriated	86,143	86,354	23,865
Total shareholders' equity	166,693	166,904	104,415
Total liabilities and shareholders' equity	295,880	296,091	185,407

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


Directors



(Unaudited but reviewed)

Miss Grand International Public Company Limited

Statement of comprehensive income

For the three-month period ended 30 September 2023

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	Financial statements		
		in which the equity method is applied		Separate financial statements
		2023	2023	2022
Profit or loss:				
Revenues				
Sales and service income		135,565	135,565	73,181
Other income		1,288	1,288	1,657
Total revenues		<u>136,853</u>	<u>136,853</u>	<u>74,838</u>
Expenses				
Cost of sales		27,303	27,303	12,469
Cost of services		44,283	44,283	28,877
Selling and distribution expenses		17,349	17,349	8,583
Administrative expenses		16,500	16,500	10,376
Total expenses		<u>105,435</u>	<u>105,435</u>	<u>60,305</u>
Operating profit		31,418	31,418	14,533
Share of loss from investment in joint venture	5	(100)	-	-
Finance income		177	177	100
Finance cost		(3)	(3)	(9)
Profit before income tax expenses		31,492	31,592	14,624
Income tax expenses	10	(6,460)	(6,460)	(2,847)
Profit for the period		<u>25,032</u>	<u>25,132</u>	<u>11,777</u>
Other comprehensive income:				
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		<u>25,032</u>	<u>25,132</u>	<u>11,777</u>
Basic earnings per share	11			
Profit (Baht)		<u>0.17</u>	<u>0.17</u>	<u>0.08</u>
Weighted average number of ordinary shares (Thousand shares)		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>

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


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นายรัชพล จันทรทิม




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นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Statement of comprehensive income

For the nine-month period ended 30 September 2023

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	Financial statements		
		in which the equity method is applied		Separate financial statements
		2023	2023	2022
Profit or loss:				
Revenues				
Sales and service income		428,928	428,928	218,679
Other income		3,128	3,128	3,088
Total revenues		<u>432,056</u>	<u>432,056</u>	<u>221,767</u>
Expenses				
Cost of sales		85,458	85,458	51,315
Cost of services		159,300	159,300	78,131
Selling and distribution expenses		44,523	44,523	17,989
Administrative expenses		46,158	46,158	28,808
Total expenses		<u>335,439</u>	<u>335,439</u>	<u>176,243</u>
Operating profit		96,617	96,617	45,524
Share of loss from investment in joint venture	5	(211)	-	-
Finance income		397	397	252
Finance cost		(16)	(16)	(32)
Profit before income tax expenses		96,787	96,998	45,744
Income tax expenses	10	(19,656)	(19,656)	(9,158)
Profit for the period		<u>77,131</u>	<u>77,342</u>	<u>36,586</u>
Other comprehensive income:				
Other comprehensive income not be reclassified to profit or loss in subsequent periods				
Actuarial gain		183	183	237
Less: Income tax effect		(36)	(36)	(47)
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax		147	147	190
Other comprehensive income for the period		<u>147</u>	<u>147</u>	<u>190</u>
Total comprehensive income for the period		<u>77,278</u>	<u>77,489</u>	<u>36,776</u>
Basic earnings per share	11			
Profit (Baht)		0.51	0.52	0.27
Weighted average number of ordinary shares (Thousand shares)		150,000	150,000	136,081

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


นายรัชพล จันทรม




นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited
Statement of changes in shareholders' equity
For the nine-month period ended 30 September 2023

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied			
	Issued and paid up	Retained earnings		Total
Note	share capital	statutory reserve	Unappropriated	
Balance as at 1 January 2023	75,000	5,550	23,865	104,415
Profit for the period	-	-	77,131	77,131
Other comprehensive income for the period	-	-	147	147
Total comprehensive income for the period	-	-	77,278	77,278
Dividend paid	13	-	(15,000)	(15,000)
Balance as at 30 September 2023	<u>75,000</u>	<u>5,550</u>	<u>86,143</u>	<u>166,693</u>

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



นายรัชพล จันทรทิม



นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited
Statement of changes in shareholders' equity
For the nine-month period ended 30 September 2023

(Unit: Thousand Baht)

	Note	Separate financial statements			Total
		Issued and paid up share capital	Retained earnings Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2022		50,000	3,051	18,323	71,374
Profit for the period		-	-	36,586	36,586
Other comprehensive income for the period		-	-	190	190
Total comprehensive income for the period		-	-	36,776	36,776
Increase in share capital during the period	9	25,000	-	-	25,000
Statutory reserve		-	1,955	(1,955)	-
Dividend paid	13	-	-	(40,000)	(40,000)
Balance as at 30 September 2022		<u>75,000</u>	<u>5,006</u>	<u>13,144</u>	<u>93,150</u>
Balance as at 1 January 2023		75,000	5,550	23,865	104,415
Profit for the period		-	-	77,342	77,342
Other comprehensive income for the period		-	-	147	147
Total comprehensive income for the period		-	-	77,489	77,489
Dividend paid	13	-	-	(15,000)	(15,000)
Balance as at 30 September 2023		<u>75,000</u>	<u>5,550</u>	<u>86,354</u>	<u>166,904</u>

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



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นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Cash flow statement

For the nine-month period ended 30 September 2023

(Unit: Thousand Baht)

	Financial statements		
	in which the equity method is applied		Separate financial statements
	<u>2023</u>	<u>2023</u>	<u>2022</u>
Cash flows from operating activities			
Profit before tax	96,787	96,998	45,744
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:			
Depreciation and amortisation	13,921	13,921	1,379
Share of loss from investment in joint venture	211	-	-
Provision for long-term employee benefits	638	638	603
Loss on disposals of equipment	-	-	46
Bad debt and expected credit losses	300	300	271
Reversal reduction of cost of inventories to net realisable	(105)	(105)	-
Finance income	(397)	(397)	(252)
Finance expense	16	16	32
Profit from operating activities before changes in operating assets and liabilities	111,371	111,371	47,823
Operating assets (increase) decrease:			
Trade and other receivables	12,495	12,495	(3,685)
Inventories	5,298	5,298	(7,069)
Advance payment for goods	(459)	(459)	(1,623)
Prepaid expenses	(10,720)	(10,720)	(8,127)
Other current financial assets	(591)	(591)	(1,396)
Other current assets	(675)	(675)	(366)
Operating liabilities increase (decrease):			
Trade and other payables	8,015	8,015	7,606
Deferred revenue	37,319	37,319	35,753
Other current liabilities	190	190	(137)
Cash from operating activities	162,243	162,243	68,779
Cash received from interest income	261	261	164
Cash paid for interest expenses	(16)	(16)	(32)
Cash paid for corporate income tax	(19,161)	(19,161)	(11,245)
Net cash from operating activities	143,327	143,327	57,666

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


นายรัชพล จันทรม




นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Cash flow statement (continued)

For the nine-month period ended 30 September 2023

(Unit: Thousand Baht)

	Financial statements		
	in which the equity method is applied		
	Separate financial statements		
	<u>2023</u>	<u>2023</u>	<u>2022</u>
Cash flows from investing activities			
Cash paid for acquisitions of equipment	(6,069)	(6,069)	(4,557)
Proceeds from disposals of equipment	-	-	2
Cash paid for acquisitions of intangible assets	(4,751)	(4,751)	(1,358)
Cash paid for investment in joint venture	(5,000)	(5,000)	-
Increase in deposit of purchase land and building	(30,000)	(30,000)	-
Decrease (increase) in other non-current assets	(269)	(269)	54
Decrease in other non-current financial assets	241	241	132
Net cash used in investing activities	(45,848)	(45,848)	(5,727)
Cash flows from financing activities			
Cash paid for lease liabilities	(593)	(593)	(577)
Cash received from increase in share capital	-	-	25,000
Dividend paid	(15,000)	(15,000)	(40,000)
Net cash used in financing activities	(15,593)	(15,593)	(15,577)
Net increase in cash and cash equivalents	81,886	81,886	36,362
Cash and cash equivalents at beginning of period	111,039	111,039	67,952
Cash and cash equivalents at end of period (Note 3)	192,925	192,925	104,314

Supplemental cash flows information

Non-cash transactions in investing activities

Increase in account payable - intangible assets	380	380	-
Transfer from other current assets to intangible assets	8,400	8,400	-
Decrease in right-of-use assets from remeasurement	104	104	-

Non-cash transactions in financing activities

Decrease in lease liabilities from remeasurement	104	104	-
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