

Miss Grand International Public Company Limited

Statement of financial position

As at 31 March 2024

(Unit: Thousand Baht)

Note	Financial statements in which					
	the equity method is applied		Separate financial statements			
	31 March 2024	31 December 2023	31 March 2024	31 December 2023		
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)		
Assets						
Current assets						
	Cash and cash equivalents	3	40,386	397,648	40,386	397,648
	Trade and other receivables	4	18,039	15,098	18,039	15,098
	Inventories		10,883	12,478	10,883	12,478
	Advance payment for goods		12,273	8,997	12,273	8,997
	Prepaid expenses		42,510	6,237	42,510	6,237
	Other current financial assets	5	332,776	467	332,776	467
	Other current assets		136	487	136	487
	Total current assets		457,003	441,412	457,003	441,412
Non-current assets						
	Other non-current financial assets		96	96	96	96
	Investment in joint venture	6	3,847	4,811	5,000	5,000
	Property, plant and equipment	7	150,517	145,865	150,517	145,865
	Right-of-use assets		106	242	106	242
	Intangible assets	8	10,818	7,117	10,818	7,117
	Deferred tax assets		4,088	4,146	4,088	4,146
	Other non-current assets		1,525	1,704	1,525	1,704
	Total non-current assets		170,997	163,981	172,150	164,170
	Total assets		628,000	605,393	629,153	605,582

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



นายรัชพล จันทรม




นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited

Statement of financial position (continued)

As at 31 March 2024

(Unit: Thousand Baht)

	Financial statements in which				
	the equity method is applied		Separate financial statements		
	Note	31 March 2024	31 December 2023	31 March 2024	31 December 2023
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)	
Liabilities and shareholders' equity					
Current liabilities					
Trade and other payables	9	27,912	36,972	27,912	36,972
Dividend payable		-	42,000	-	42,000
Current portion of lease liabilities		108	245	108	245
Income tax payable		17,809	13,896	17,809	13,896
Current portion of deferred revenue		95,640	51,372	95,640	51,372
Other current liabilities		2,243	2,292	2,243	2,292
Total current liabilities		143,712	146,777	143,712	146,777
Non-current liabilities					
Deferred revenue, net of current portion		5,664	1,428	5,664	1,428
Provision for long-term employee benefits		2,687	2,450	2,687	2,450
Total non-current liabilities		8,351	3,878	8,351	3,878
Total liabilities		152,063	150,655	152,063	150,655

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



นายรัชพล จันทรม




นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited

Statement of financial position (continued)

As at 31 March 2024

(Unit: Thousand Baht)

	Financial statements in which				
	the equity method is applied		Separate financial statements		
	Note	31 March 2024	31 December 2023	31 March 2024	31 December 2023
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)					
Share capital	10				
Registered					
210,000,000 ordinary shares of Baht 0.5 each		105,000	105,000	105,000	105,000
Issued and fully paid up					
210,000,000 ordinary shares of Baht 0.5 each		105,000	105,000	105,000	105,000
Share premium		257,971	257,971	257,971	257,971
Retained earnings					
Appropriated - statutory reserve		10,500	10,500	10,500	10,500
Unappropriated		102,466	81,267	103,619	81,456
Total shareholders' equity		475,937	454,738	477,090	454,927
Total liabilities and shareholders' equity		628,000	605,393	629,153	605,582

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 31 March 2024

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

	Financial statements in which the equity method is applied		Separate financial statements	
Note	2024	2023	2024	2023
Profit or loss:				
Revenues				
Sales and service income	150,549	82,457	150,549	82,457
Other income	469	573	469	573
Total revenues	151,018	83,030	151,018	83,030
Expenses				
Cost of sales	49,176	19,935	49,176	19,935
Cost of services	34,252	30,123	34,252	30,123
Selling and distribution expenses	25,789	9,295	25,789	9,295
Administrative expenses	14,908	14,141	14,908	14,141
Total expenses	124,125	73,494	124,125	73,494
Operating profit	26,893	9,536	26,893	9,536
Share of loss from investment in joint venture	6 (964)	(18)	-	-
Finance income	882	100	882	100
Finance cost	(3)	(7)	(3)	(7)
Profit before income tax expenses	26,808	9,611	27,772	9,629
Income tax expenses	11 (5,609)	(1,953)	(5,609)	(1,953)
Profit for the period	21,199	7,658	22,163	7,676
Other comprehensive income:				
Other comprehensive income not be reclassified to profit or loss in subsequent periods				
Actuarial gain	-	183	-	183
Less: Income tax effect	-	(36)	-	(36)
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax	-	147	-	147
Other comprehensive income for the period	-	147	-	147
Total comprehensive income for the period	21,199	7,805	22,163	7,823

Basic earnings per share

Profit (Baht)	0.10	0.05	0.11	0.05
Weighted average number of ordinary shares (Thousand shares)	210,000	150,000	210,000	150,000

The accompanying notes are an integral part of the financial statements

นายรัชพล จันทรมิม



นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Statement of changes in shareholders' equity

For the three-month period ended 31 March 2024

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied				
	Issued and paid up share capital	Share premium	Retained earnings		Total
Note			Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2023	75,000	-	5,550	23,865	104,415
Profit for the period	-	-	-	7,658	7,658
Other comprehensive income for the period	-	-	-	147	147
Total comprehensive income for the period	-	-	-	7,805	7,805
Dividend paid	14	-	-	(15,000)	(15,000)
Balance as at 31 March 2023	<u>75,000</u>	<u>-</u>	<u>5,550</u>	<u>16,670</u>	<u>97,220</u>
Balance as at 1 January 2024	105,000	257,971	10,500	81,267	454,738
Profit for the period	-	-	-	21,199	21,199
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	-	21,199	21,199
Balance as at 31 March 2024	<u>105,000</u>	<u>257,971</u>	<u>10,500</u>	<u>102,466</u>	<u>475,937</u>

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 three-month period ended 31 March 2024

(Unit: Thousand Baht)

	Separate financial statements					
	Note	Issued and paid up share capital	Share premium	Retained earnings		Total
				Appropriated - statutory reserve	Unappropriated	
Balance as at 1 January 2023		75,000	-	5,550	23,865	104,415
Profit for the period		-	-	-	7,676	7,676
Other comprehensive income for the period		-	-	-	147	147
Total comprehensive income for the period		-	-	-	7,823	7,823
Dividend paid	14	-	-	-	(15,000)	(15,000)
Balance as at 31 March 2023		<u>75,000</u>	<u>-</u>	<u>5,550</u>	<u>16,688</u>	<u>97,238</u>
Balance as at 1 January 2024		105,000	257,971	10,500	81,456	454,927
Profit for the period		-	-	-	22,163	22,163
Other comprehensive income for the period		-	-	-	-	-
Total comprehensive income for the period		-	-	-	22,163	22,163
Balance as at 31 March 2024		<u>105,000</u>	<u>257,971</u>	<u>10,500</u>	<u>103,619</u>	<u>477,090</u>

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


นายรัชพล จันทรม




นายศักดิ์สิทธิ์ บุณยานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Cash flow statement

For the three-month period ended 31 March 2024

(Unit: Thousand Baht)

	Financial statements in which		Separate financial statements	
	the equity method is applied			
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities				
Profit before tax	26,808	9,611	27,772	9,629
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	1,235	4,698	1,235	4,698
Share of loss from investment in joint venture	964	18	-	-
Provision for long-term employee benefits	237	210	237	210
Expected credit losses (reversal)	(5)	64	(5)	64
Reversal reduction of cost of inventories to net realisable value	(106)	(256)	(106)	(256)
Finance income	(882)	(100)	(882)	(100)
Finance expense	3	7	3	7
Profit from operating activities before changes in operating assets and liabilities	28,254	14,252	28,254	14,252
Operating assets (increase) decrease:				
Trade and other receivables	(2,994)	2,751	(2,994)	2,751
Inventories	1,701	1,050	1,701	1,050
Advance payment for goods	(3,276)	(3,788)	(3,276)	(3,788)
Prepaid expenses	(36,273)	(18,248)	(36,273)	(18,248)
Other current assets	351	(890)	351	(890)
Operating liabilities increase (decrease):				
Trade and other payables	(9,060)	(4,380)	(9,060)	(4,380)
Deferred revenue	48,504	24,889	48,504	24,889
Other current liabilities	(49)	229	(49)	229
Cash from operating activities	27,158	15,865	27,158	15,865
Cash received from interest income	940	32	940	32
Cash paid for interest expenses	(3)	(7)	(3)	(7)
Cash paid for corporate income tax	(1,638)	(975)	(1,638)	(975)
Net cash from operating activities	26,457	14,915	26,457	14,915

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 three-month period ended 31 March 2024

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2024	2023	2024	2023
Cash flows from investing activities				
Increase in other current financial assets	(332,309)	(170)	(332,309)	(170)
Cash paid for acquisitions of equipment	(5,426)	(1,423)	(5,426)	(1,423)
Cash paid for acquisitions of intangible assets	(4,026)	(145)	(4,026)	(145)
Cash paid for investment in joint venture	-	(500)	-	(500)
Decrease (increase) in other non-current assets	179	(340)	179	(340)
Decrease in other non-current financial assets	-	132	-	132
Net cash used in investing activities	(341,582)	(2,446)	(341,582)	(2,446)
Cash flows from financing activities				
Cash paid for lease liabilities	(137)	(196)	(137)	(196)
Dividend paid	(42,000)	-	(42,000)	-
Net cash used in financing activities	(42,137)	(196)	(42,137)	(196)
Net increase (decrease) in cash and cash equivalents	(357,262)	12,273	(357,262)	12,273
Cash and cash equivalents at beginning of period	397,648	111,039	397,648	111,039
Cash and cash equivalents at end of period (Note 3)	40,386	123,312	40,386	123,312

Supplemental cash flows information

Non-cash transactions in investing activities

Increase in account payable - intangible assets	-	4,272	-	4,272
Transfer from other current assets to intangible assets	-	8,400	-	8,400

Non-cash transactions in financing activities

Increase in dividend payable	-	15,000	-	15,000
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The accompanying notes are an integral part of the financial statements.



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นายศักดิ์สิทธิ์ บุญวานิช