

Miss Grand International Public Company Limited

Statement of financial position

As at 30 June 2024

(Unit: Thousand Baht)

Note	Financial statements in which				
	the equity method is applied		Separate financial statements		
	30 June 2024	31 December 2023	30 June 2024	31 December 2023	
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)	
Assets					
Current assets					
Cash and cash equivalents	3	12,310	397,648	12,310	397,648
Trade and other receivables	4	30,534	15,098	30,534	15,098
Inventories		12,599	12,478	12,599	12,478
Advance payment for goods		10,875	8,997	10,875	8,997
Prepaid expenses		26,212	6,237	26,212	6,237
Other current financial assets	5	203,695	467	203,695	467
Other current assets		158	487	158	487
Total current assets		296,383	441,412	296,383	441,412
Non-current assets					
Other non-current financial assets	5	23,796	96	23,796	96
Investment in joint venture	6	12,445	4,811	15,000	5,000
Property, plant and equipment	7	166,177	145,865	166,177	145,865
Right-of-use assets		200	242	200	242
Intangible assets	8	11,079	7,117	11,079	7,117
Deferred tax assets		26,143	4,146	26,143	4,146
Other non-current assets		1,600	1,704	1,600	1,704
Total non-current assets		241,440	163,981	243,995	164,170
Total assets		537,823	605,393	540,378	605,582

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 June 2024

(Unit: Thousand Baht)

	Note	Financial statements in which the equity method is applied		Separate financial statements	
		30 June 2024	31 December 2023	30 June 2024	31 December 2023
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Trade and other payables	9	31,381	36,972	31,381	36,972
Dividend payable		-	42,000	-	42,000
Current portion of lease liabilities		201	245	201	245
Income tax payable		16,872	13,896	16,872	13,896
Current portion of deferred revenue		57,651	51,372	57,651	51,372
Other current liabilities		4,249	2,292	4,249	2,292
Total current liabilities		110,354	146,777	110,354	146,777
Non-current liabilities					
Deferred revenue, net of current portion		10,221	1,428	10,221	1,428
Provision for long-term employee benefits		2,923	2,450	2,923	2,450
Total non-current liabilities		13,144	3,878	13,144	3,878
Total liabilities		123,498	150,655	123,498	150,655

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นายศักดิ์สิทธิ์ บุญวานิช

Miss Grand International Public Company Limited

Statement of financial position (continued)

As at 30 June 2024

(Unit: Thousand Baht)

	Financial statements in which				
	the equity method is applied		Separate financial statements		
	Note	30 June 2024	31 December 2023	30 June 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		129,894	81,267	132,449	81,456
Other components of shareholders' equity		(89,040)	-	(89,040)	-
Total shareholders' equity		414,325	454,738	416,880	454,927
Total liabilities and shareholders' equity		537,823	605,393	540,378	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 30 June 2024

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

	Note	Financial statements in which			
		the equity method is applied		Separate financial statements	
		2024	2023	2024	2023
Profit or loss:					
Revenues					
Sales and service income		231,400	210,906	231,400	210,906
Other income		5,876	1,267	5,876	1,267
Total revenues		237,276	212,173	237,276	212,173
Expenses					
Cost of sales		40,602	38,220	40,602	38,220
Cost of services		79,609	84,894	79,609	84,894
Selling and distribution expenses		22,384	17,879	22,384	17,879
Administrative expenses		19,261	15,517	19,261	15,517
Total expenses		161,856	156,510	161,856	156,510
Operating profit		75,420	55,663	75,420	55,663
Share of loss from investment in joint venture	6	(1,402)	(93)	-	-
Finance income		68	120	68	120
Finance cost		(7)	(6)	(7)	(6)
Profit before income tax expenses		74,079	55,684	75,481	55,777
Income tax expenses	11	(15,151)	(11,243)	(15,151)	(11,243)
Profit for the period		58,928	44,441	60,330	44,534

Other comprehensive income:

Other comprehensive income not be reclassified
to profit or loss in subsequent periods

Loss on changes in value of equity investments
designated at fair value through other comprehensive
income - net of income tax

	(89,040)	-	(89,040)	-
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Other comprehensive income not be reclassified
to profit or loss in subsequent periods - net of income tax

	(89,040)	-	(89,040)	-
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Other comprehensive income for the period

	(89,040)	-	(89,040)	-
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Total comprehensive income for the period

	(30,112)	44,441	(28,710)	44,534
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Basic earnings per share

Profit (Baht)	0.28	0.30	0.29	0.30
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Weighted average number of ordinary shares
(Thousand shares)



	210,000	150,000	210,000	150,000
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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 comprehensive income

For the six-month period ended 30 June 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		381,949	293,363	381,949	293,363
Other income		6,345	1,840	6,345	1,840
Total revenues		388,294	295,203	388,294	295,203
Expenses					
Cost of sales		89,778	58,155	89,778	58,155
Cost of services		113,861	115,017	113,861	115,017
Selling and distribution expenses		48,173	27,174	48,173	27,174
Administrative expenses		34,169	29,658	34,169	29,658
Total expenses		285,981	230,004	285,981	230,004
Operating profit		102,313	65,199	102,313	65,199
Share of loss from investment in joint venture	6	(2,366)	(111)	-	-
Finance income		950	220	950	220
Finance cost		(10)	(13)	(10)	(13)
Profit before income tax expenses		100,887	65,295	103,253	65,406
Income tax expenses	11	(20,760)	(13,196)	(20,760)	(13,196)
Profit for the period		80,127	52,099	82,493	52,210
Other comprehensive income:					
<i>Other comprehensive income not be reclassified to profit or loss in subsequent periods</i>					
Actuarial gain - net of income tax		-	147	-	147
Loss on changes in value of equity investments designated at fair value through other comprehensive income - net of income tax		(89,040)	-	(89,040)	-
Other comprehensive income not be reclassified to profit or loss in subsequent periods - net of income tax		(89,040)	147	(89,040)	147
Other comprehensive income for the period		(89,040)	147	(89,040)	147
Total comprehensive income for the period		8,913	52,246	(6,547)	52,357
Basic earnings per share					
Profit (Baht)	12	0.38	0.35	0.39	0.35
Weighted average number of ordinary shares (Thousand shares)		240,000	150,000	210,000	150,000

นายรัชพล จันทรทิม

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

นายศักดิ์สิทธิ์ บุญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited
Statement of changes in shareholders' equity
For the six-month period ended 30 June 2024

(Unit: Thousand Baht)

	Financial statements in which the equity method is applied									
	Other components of shareholders' equity					Other comprehensive				
	Issued and paid up share capital	Share premium	Appropriated - statutory reserve	Retained earnings	Unappropriated financial assets at FVOCI shareholders' equity	Fair value reserve of financial assets at FVOCI shareholders' equity	income	Total other components of shareholders' equity	Total shareholders' equity	
Balance as at 1 January 2023	75,000	-	5,550	23,865	-	-	-	-	104,415	
Profit for the period	-	-	-	52,099	-	-	-	-	52,099	
Other comprehensive income for the period	-	-	-	147	-	-	-	-	147	
Total comprehensive income for the period	-	-	-	52,246	-	-	-	-	52,246	
Dividend paid	-	-	-	(15,000)	-	-	-	-	(15,000)	
Balance as at 30 June 2023	75,000	-	5,550	61,111	-	-	-	-	141,661	
Balance as at 1 January 2024	105,000	257,971	10,500	81,267	-	-	-	-	454,738	
Profit for the period	-	-	-	80,127	-	-	-	-	80,127	
Other comprehensive income for the period	-	-	-	-	-	(89,040)	-	(89,040)	(89,040)	
Total comprehensive income for the period	-	-	-	80,127	-	(89,040)	-	(89,040)	(8,913)	
Dividend paid	-	-	-	(31,500)	-	-	-	-	(31,500)	
Balance as at 30 June 2024	105,000	257,971	10,500	129,894	-	(89,040)	-	(89,040)	414,325	

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 six-month period ended 30 June 2024

(Unit: Thousand Baht)

	Separate financial statements									
	Issued and paid up share capital	Share premium	Appropriated - statutory reserve	Retained earnings		Other components of shareholders' equity				Total
				Unappropriated reserve	Unappropriated financial assets at FVOCI	Other comprehensive income	Fair value reserve of financial assets at FVOCI	shareholders' equity	shareholders' equity	
Balance as at 1 January 2023	75,000	-	5,550	23,865	-	-	-	-	-	104,415
Profit for the period	-	-	-	52,210	-	-	-	-	-	52,210
Other comprehensive income for the period	-	-	-	147	-	-	-	-	-	147
Total comprehensive income for the period	-	-	-	52,357	-	-	-	-	-	52,357
Dividend paid	-	-	-	(15,000)	-	-	-	-	-	(15,000)
Balance as at 30 June 2023	75,000	-	5,550	61,222	-	-	-	-	-	141,772
Balance as at 1 January 2024	105,000	257,971	10,500	81,456	-	-	-	-	-	454,927
Profit for the period	-	-	-	82,493	-	-	-	-	-	82,493
Other comprehensive income for the period	-	-	-	-	(89,040)	-	(89,040)	-	-	(89,040)
Total comprehensive income for the period	-	-	-	82,493	(89,040)	-	(89,040)	-	-	(6,547)
Dividend paid	-	-	-	(31,500)	-	-	-	-	-	(31,500)
Balance as at 30 June 2024	105,000	257,971	10,500	132,449	(89,040)	-	(89,040)	-	-	416,880

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



นายรัชพล จันทน์พูน



นายศักดิ์สิทธิ์ ปญวานิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

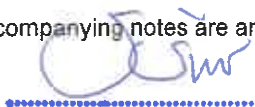
Cash flow statement

For the six-month period ended 30 June 2024

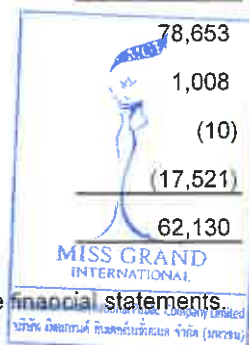
(Unit: Thousand Baht)

	Financial statements in which the equity method is applied		Separate financial statements	
	2024	2023	2024	2023
Cash flows from operating activities				
Profit before tax	100,887	65,295	103,253	65,406
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	2,542	11,780	2,542	11,780
Share of loss from investment in joint venture	2,366	111	-	-
Provision for long-term employee benefits	473	423	473	423
Expected credit losses	98	25	98	25
Reversal reduction of cost of inventories to net realisable value	(101)	(18)	(101)	(18)
Gain on fair value measurement of other current financial assets	(974)	-	(974)	-
Finance income	(950)	(220)	(950)	(220)
Finance expense	10	13	10	13
Profit from operating activities before changes in operating assets and liabilities	104,351	77,409	104,351	77,409
Operating assets (increase) decrease:				
Trade and other receivables	(15,592)	9,193	(15,592)	9,193
Inventories	(20)	3,210	(20)	3,210
Advance payment for goods	(1,878)	(2,312)	(1,878)	(2,312)
Prepaid expenses	(19,975)	(18,608)	(19,975)	(18,608)
Other current assets	329	(477)	329	(477)
Operating liabilities increase (decrease):				
Trade and other payables	(5,591)	(684)	(5,591)	(684)
Deferred revenue	15,072	24,139	15,072	24,139
Other current liabilities	1,957	999	1,957	999
Cash from operating activities	78,653	92,869	78,653	92,869
Cash received from interest income	1,008	220	1,008	220
Cash paid for interest expenses	(10)	(13)	(10)	(13)
Cash paid for corporate income tax	(17,521)	(7,078)	(17,521)	(7,078)
Net cash from operating activities	62,130	85,998	62,130	85,998

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



นายรัชพล จันทรทิม



นายศักดิ์สิทธิ์ บุณวาณิช

(Unaudited but reviewed)

Miss Grand International Public Company Limited

Cash flow statement (continued)

For the six-month period ended 30 June 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	(202,254)	(406)	(202,254)	(406)
Cash paid for acquisitions of equipment	(21,920)	(5,593)	(21,920)	(5,593)
Cash paid for acquisitions of intangible assets	(4,501)	(4,254)	(4,501)	(4,254)
Cash paid for investment in joint venture	(10,000)	(5,000)	(10,000)	(5,000)
Increase in deposit for property and plant	-	(10,000)	-	(10,000)
Decrease in other non-current assets	104	65	104	65
Decrease (increase) in other non-current financial assets	(135,000)	132	(135,000)	132
Net cash used in investing activities	(373,571)	(25,056)	(373,571)	(25,056)
Cash flows from financing activities				
Cash paid for lease liabilities	(397)	(393)	(397)	(393)
Dividend paid	(73,500)	(15,000)	(73,500)	(15,000)
Net cash used in financing activities	(73,897)	(15,393)	(73,897)	(15,393)
Net increase (decrease) in cash and cash equivalents	(385,338)	45,549	(385,338)	45,549
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)	12,310	156,588	12,310	156,588

Supplemental cash flows information

Non-cash transactions in investing activities

Increase in account payable-intangible assets	-	672	-	672
Transfer other current assets to intangible assets	-	8,400	-	8,400
Right-of-use assets increase from lease reassessment and lease modification	353	-	353	-
Lease liabilities increase from lease reassessment and lease modification	353	-	353	-

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