



บริษัท ดีลอยท์ ทูเช่ โทมัทสึ ไชโยส
สอบบัญชี จำกัด
อาคาร เอไอเอ สาทร์ ทาวเวอร์ ชั้น 23-27
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**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION
BY THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**TO THE BOARD OF DIRECTORS
HUMANICA PUBLIC COMPANY LIMITED**

We have reviewed the consolidated statement of financial position of Humanica Public Company Limited and its subsidiaries and the separate statement of financial position of Humanica Public Company Limited as at June 30, 2022, and the related consolidated and separate statements of comprehensive income for the three-month and six-month periods ended June 30, 2022, the consolidated and separate statements of changes in shareholders' equity and the consolidated and separate statements of cash flows for the six-month period ended June 30, 2022, and the condensed notes to the financial statements. The Company's management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Thai Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the aforementioned interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting".

Wimolporn Boonyusthian
Certified Public Accountant (Thailand)
Registration No. 4067

BANGKOK
August 15, 2022

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.



HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION
AS AT JUNE 30, 2022

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		As at	As at	As at	As at
		June 30, 2022	December 31, 2021	June 30, 2022	December 31, 2021
		“Unaudited”		“Unaudited”	
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	5.1	418,651	334,587	57,895	147,329
Trade and other current receivables	6	213,450	128,569	118,680	88,287
Current contract assets		36,042	35,800	35,282	36,289
Inventories	7	11,894	14,551	-	-
Other current financial assets	8	52,819	50,096	50,819	48,096
Short-term loans		3,375	3,375	3,375	3,375
Other current assets		18,480	4,531	17,360	4,107
Total Current Assets		754,711	571,509	283,411	327,483
NON-CURRENT ASSETS					
Restricted bank deposits		1,861	641	103	574
Other non-current financial assets	8	569,424	634,150	569,424	634,150
Investment in associates	9	98,859	63,675	98,599	60,798
Investment in subsidiaries	10	-	-	2,269,079	276,504
Building improvement and equipment	11	68,052	43,740	31,819	37,246
Right-of-use assets	12	190,207	136,032	120,911	130,761
Goodwill		108,619	108,619	-	-
Other intangible assets other than goodwill	13	179,541	177,166	113,887	107,570
Computer software under development	14	13,712	15,864	5,330	15,864
Unallocated costs of business acquisition	10	1,865,384	-	-	-
Deferred tax assets		33,853	4,793	18,090	-
Other non-current assets	15	11,768	13,824	9,085	10,599
Total Non-current Assets		3,141,280	1,198,504	3,236,327	1,274,066
TOTAL ASSETS		3,895,991	1,770,013	3,519,738	1,601,549

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2022

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements	Financial Statements	Financial Statements	Financial Statements
		As at	As at	As at	As at
		June 30,	December 31,	June 30,	December 31,
		2022	2021	2022	2021
		“Unaudited”		“Unaudited”	
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES					
Trade and other current payables	16	56,364	51,127	26,372	25,851
Current contract liabilities		106,996	58,017	29,855	38,622
Current portion of lease liabilities	17	36,963	20,670	16,118	17,067
Corporate income tax payable		16,435	11,049	1,825	5,102
Other current liabilities		22,776	14,820	10,387	9,492
Total Current Liabilities		239,534	155,683	84,557	96,134
NON-CURRENT LIABILITIES					
Lease liabilities	17	175,300	128,992	118,974	127,163
Deferred tax liabilities		12,158	15,018	-	636
Non-current provisions for employee benefits	18	75,934	31,752	22,223	20,725
Other non-current liabilities		1,076	941	1,220	1,085
Total Non-current Liabilities		264,468	176,703	142,417	149,609
TOTAL LIABILITIES		504,002	332,386	226,974	245,743
SHAREHOLDERS' EQUITY					
Share capital					
Authorized share capital	21				
877,443,576 ordinary shares of Baht 0.50 each		438,722		438,722	
690,000,000 ordinary shares of Baht 0.50 each			345,000		345,000
Issued and paid-up share capital					
867,443,576 ordinary shares of Baht 0.50 each, fully paid		433,722		433,722	
680,000,000 ordinary shares of Baht 0.50 each, fully paid			340,000		340,000
Share premium on ordinary shares	21	2,542,304	649,124	2,542,304	649,124
Other surpluses (deficits)					
Surplus on share based payment		5,145	5,145	5,145	5,145
Deficit arising from change in ownership interest in subsidiaries		(12,666)	(12,666)	-	-
Warrants	19	2,611	-	2,611	-
Retained earnings					
Appropriated - Legal reserve		34,500	34,500	34,500	34,500
Unappropriated		386,175	370,462	287,533	285,668
Other components of shareholders' equity		(6,541)	45,451	(13,051)	41,369
Total Shareholders' equity attributable to owners of the Company		3,385,250	1,432,016	3,292,764	1,355,806
Non-controlling interests		6,739	5,611	-	-
TOTAL SHAREHOLDERS' EQUITY		3,391,989	1,437,627	3,292,764	1,355,806
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		3,895,991	1,770,013	3,519,738	1,601,549

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2022
“UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
REVENUES					
Revenue from sales and rendering services	24	230,493	198,754	113,185	112,698
Other income		10,369	3,517	18,126	9,338
Total Revenues		240,862	202,271	131,311	122,036
EXPENSES					
Cost of sales and rendering services		121,843	96,966	65,775	53,494
Distribution costs		8,224	7,750	3,871	2,869
Administrative expenses		49,157	38,119	23,635	28,857
Losses (gains) on measuring financial assets		12,135	(1,947)	12,135	(1,947)
Total Expenses		191,359	140,888	105,416	83,273
Profit from operating activities		49,503	61,383	25,895	38,763
Finance income		3,032	2,116	22,638	17,069
Finance costs		(2,955)	(2,399)	(2,050)	(2,294)
Share loss of associates accounted for using equity method		(2,261)	(49)	-	-
Profit before income tax expense		47,319	61,051	46,483	53,538
Income tax expense	20	(8,297)	(7,192)	(2,381)	(2,530)
PROFIT FOR THE PERIODS		39,022	53,859	44,102	51,008
OTHER COMPREHENSIVE INCOME (LOSS)					
Components of other comprehensive income (loss) that may be reclassified subsequently to profit or loss					
Exchange differences on translation financial statements		2,903	1,913	-	-
Total components of other comprehensive income (loss) that may be reclassified subsequently to profit or loss, net of tax		2,903	1,913	-	-
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
Gain (loss) on investment in equity designated at fair value through other comprehensive income		(42,753)	1,000	(42,753)	1,000
Gains on re-measurements of defined benefit plans		1,644	-	-	-
Total components of other comprehensive income (loss) that will not be reclassified to profit or loss, net of tax		(41,109)	1,000	(42,753)	1,000
Other comprehensive income (loss) for the periods, net of tax		(38,206)	2,913	(42,753)	1,000
TOTAL COMPREHENSIVE INCOME FOR THE PERIODS		816	56,772	1,349	52,008

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
 STATEMENTS OF COMPREHENSIVE INCOME (CONTINUED)
 FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2022
 “UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
PROFIT (LOSS) ATTRIBUTABLE TO:					
Owners of the parent		39,426	54,998	44,102	51,008
Non-controlling interests		(404)	(1,139)	-	-
PROFIT FOR THE PERIODS		<u>39,022</u>	<u>53,859</u>	<u>44,102</u>	<u>51,008</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:					
Owners of the parent		1,220	57,911	1,349	52,008
Non-controlling interests		(404)	(1,139)	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIODS		<u>816</u>	<u>56,772</u>	<u>1,349</u>	<u>52,008</u>
Earnings per share					
Basic earnings attributable to owners of the Company per share (Baht)	22	<u>0.05</u>	<u>0.08</u>	<u>0.06</u>	<u>0.08</u>

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022

“UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
REVENUES					
Revenue from sales and rendering services	24	411,836	368,054	217,286	212,442
Other income		12,206	8,663	26,637	19,798
Total Revenues		424,042	376,717	243,923	232,240
EXPENSES					
Cost of sales and rendering services		222,158	193,774	129,288	111,760
Distribution costs		15,585	15,534	7,012	5,814
Administrative expenses		82,636	72,125	47,789	51,579
Losses (gain) on measuring financial assets		18,087	(2,801)	18,087	(2,801)
Total Expenses		338,466	278,632	202,176	166,352
Profit from operating activities		85,576	98,085	41,747	65,888
Finance income		5,729	5,928	25,332	20,898
Finance costs		(5,125)	(4,749)	(4,122)	(4,516)
Share of (loss) profit of associates accounted for using equity method		(2,617)	433	-	-
Profit before income tax expense		83,563	99,697	62,957	82,270
Income tax expense	20	(10,489)	(11,781)	(1,080)	(5,384)
PROFIT FOR THE PERIODS		73,074	87,916	61,877	76,886
OTHER COMPREHENSIVE INCOME (LOSS)					
Components of other comprehensive income (loss) that may be reclassified subsequently to profit or loss					
Exchange differences on translation financial statements		2,428	3,848	-	-
Total components of other comprehensive income (loss) that may be reclassified subsequently to profit or loss, net of tax		2,428	3,848	-	-
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
Gain (loss) on investment in equity designated at fair value through other comprehensive income		(46,432)	4,888	(46,432)	4,888
Gains on re-measurements of defined benefit plans		1,644	-	-	-
Total components of other comprehensive income (loss) that will not be reclassified to profit or loss, net of tax		(44,788)	4,888	(46,432)	4,888
Other comprehensive income (loss) for the periods, net of tax		(42,360)	8,736	(46,432)	4,888
TOTAL COMPREHENSIVE INCOME FOR THE PERIODS		30,714	96,652	15,445	81,774

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF COMPREHENSIVE INCOME (CONTINUED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022
“UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
PROFIT (LOSS) ATTRIBUTABLE TO:					
Owners of the parent		74,081	90,631	61,877	76,886
Non-controlling interests		(1,007)	(2,715)	-	-
PROFIT FOR THE PERIODS		<u>73,074</u>	<u>87,916</u>	<u>61,877</u>	<u>76,886</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:					
Owners of the parent		31,721	99,367	15,445	81,774
Non-controlling interests		(1,007)	(2,715)	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIODS		<u>30,714</u>	<u>96,652</u>	<u>15,445</u>	<u>81,774</u>
Earnings per share					
Basic earnings attributable to owners of the Company per share (Baht)	22	<u>0.11</u>	<u>0.13</u>	<u>0.09</u>	<u>0.11</u>

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022
CONSOLIDATED FINANCIAL STATEMENTS

"UNAUDITED"

Notes	Issued and paid-up share capital	Share premium on ordinary shares	Other surpluses (deficits)	Warrants		Retained earnings		Other components of shareholders' equity			Total equity attributable to owners of the parent	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
				Appropriated	Unappropriated	Exchange differences on translation of financial statements	Gain (loss) on investment in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity					
	340,000	649,124	5,145	(12,666)	-	34,000	258,775	(2,859)	(5,897)	(8,756)	1,265,622	1,231	1,266,853
	-	-	-	-	-	-	90,631	-	-	-	90,631	(2,715)	87,916
	-	-	-	-	-	-	-	3,848	4,888	8,736	8,736	-	8,736
	-	-	-	-	-	-	90,631	3,848	4,888	8,736	99,367	(2,715)	96,652
23	-	-	-	-	-	-	(54,400)	-	-	-	(54,400)	-	(54,400)
	-	-	-	-	-	-	3,506	-	(3,506)	(3,506)	-	-	-
	340,000	649,124	5,145	(12,666)	-	34,000	298,512	989	(4,515)	(3,526)	1,310,589	7,380	1,317,969
	340,000	649,124	5,145	(12,666)	-	34,500	370,462	4,082	41,369	45,451	1,432,016	5,611	1,437,627
21	93,722	1,893,180	-	-	-	-	-	-	-	-	1,986,902	-	1,986,902
19	-	-	-	-	2,611	-	-	-	-	-	2,611	-	2,611
	-	-	-	-	-	-	74,081	-	-	-	74,081	(1,007)	73,074
	-	-	-	-	-	-	1,644	2,428	(46,432)	(44,004)	(42,360)	-	(42,360)
	-	-	-	-	-	-	75,725	2,428	(46,432)	(44,004)	31,721	(1,007)	30,714
23	-	-	-	-	-	-	(68,000)	-	-	-	(68,000)	-	(68,000)
	-	-	-	-	-	-	7,988	-	(7,988)	(7,988)	-	-	-
	433,722	2,542,304	5,145	(12,666)	2,611	34,500	386,175	6,510	(13,051)	(6,541)	3,385,250	6,739	3,391,989

See the condensed notes to the financial statements

HUMANIKA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (CONTINUED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022
SEPARATE FINANCIAL STATEMENTS

"UNAUDITED"

UNIT : THOUSAND BAHT

Notes	Issued and paid-up share capital	Share premium on ordinary shares	Other surpluses	Warrants	Retained earnings		Gain (loss) on investment in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Total shareholders' equity
					Appropriated	Unappropriated			
	340,000	649,124	5,145	-	34,000	164,078	(5,897)	(5,897)	1,186,450
	-	-	-	-	-	76,886	-	-	76,886
	-	-	-	-	-	-	4,888	4,888	4,888
23	-	-	-	-	-	76,886	4,888	4,888	81,774
	-	-	-	-	-	(54,400)	-	-	(54,400)
	340,000	649,124	5,145	-	34,000	164,078	(5,897)	(5,897)	1,186,450
	340,000	649,124	5,145	-	34,000	190,070	(4,515)	(4,515)	1,213,824
21	340,000	649,124	5,145	-	34,500	285,668	41,369	41,369	1,355,806
19	93,722	1,893,180	-	2,611	-	-	-	-	1,986,902
	-	-	-	-	-	-	-	-	2,611
	-	-	-	-	-	61,877	-	-	61,877
	-	-	-	-	-	-	(46,432)	(46,432)	(46,432)
23	-	-	-	-	-	61,877	(46,432)	(46,432)	15,445
	-	-	-	-	-	(68,000)	-	-	(68,000)
	433,722	2,542,304	5,145	2,611	34,500	287,533	(7,988)	(7,988)	3,292,764
	433,722	2,542,304	5,145	2,611	34,500	287,533	(13,051)	(13,051)	3,292,764

Balance as at January 1, 2021

Profit for the period

Other comprehensive income for the period

Total comprehensive income for the period

Dividends paid

Profit on disposal of investment in equity as measured at fair value through other comprehensive income

Balance as at June 30, 2021

Balance as at January 1, 2022

Increase in share capital

Issuance of warrants

Profit for the period

Other comprehensive loss for the period

Total comprehensive income for the period

Dividends paid

Profit on disposal of investment in equity as measured at fair value through other comprehensive income

Balance as at June 30, 2022

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022

“UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before income tax expense		83,563	99,697	62,957	82,270
Adjustments to reconcile profit before income tax expense to net cash provided by operating activities					
Depreciation and amortization		44,877	41,440	28,134	27,502
Allowance for expected credit losses (reversal)		(1,145)	-	(548)	-
Loss on diminution in value of inventories (reversal)		524	(20)	-	-
Gain on sale of equipment		(289)	-	(43)	-
Long-term employee benefit expenses		4,201	3,030	1,455	1,742
Unrealised loss (gain) on change in value of other current and non-current financial assets		18,087	(2,801)	18,087	(2,801)
Gain on disposal of other current and non-current financial assets		(93)	(4,685)	(93)	(4,685)
Share of loss (profit) from investment in associates		2,617	(433)	-	-
Unrealized loss (gain) on foreign exchange rates		(7,968)	654	(7,907)	657
Finance income		(5,729)	(5,928)	(25,332)	(20,898)
Finance costs		5,125	4,749	4,122	4,516
Expense related to the warrants	19	2,611	-	2,611	-
Profit from operating activities before changes in operating assets and liabilities		146,381	135,703	83,443	88,303
Operating assets (increase) decrease					
Trade and other current receivables		21,409	(21,127)	(26,087)	(8,691)
Current contract assets		(242)	(8,753)	1,007	(11,783)
Inventories		2,133	(2,636)	-	-
Other current assets		(13,325)	11,887	(13,253)	437
Other non-current assets		2,283	(1,860)	1,513	22
Operating liabilities increase (decrease)					
Trade and other current payables		(42,321)	(13,105)	(2,409)	(10,932)
Current contract liabilities		(37,624)	4,108	(8,767)	1,972
Other current liabilities		3,041	(791)	(45)	(319)
Other non-current liabilities		135	238	135	382
Cash received from operating activities		81,870	103,664	35,537	59,391
Cash paid for income tax expense		(18,093)	(14,071)	(9,478)	(7,176)
Net cash provided by operating activities		63,777	89,593	26,059	52,215

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022
“UNAUDITED”

UNIT : THOUSAND BAHT

	Notes	Consolidated		Separate	
		Financial Statements		Financial Statements	
		2022	2021	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES					
(Increase) decrease in restricted bank deposits		(1,220)	(29)	471	(5)
Cash paid for purchases of other current and non-current financial assets		(126,735)	(274,754)	(126,735)	(275,754)
Cash received from disposal of other current and non-current financial assets		119,686	267,094	119,686	267,094
Cash paid for acquisition of building improvement and equipment	5.2	(5,029)	(12,366)	(2,610)	(9,850)
Cash received from sales of equipment		1,049	-	751	-
Cash paid for development/acquisition of computer software		(6,659)	(9,648)	(5,357)	(9,380)
Cash paid for short-term loans		-	(3,875)	-	(3,875)
Cash received from short-term loans		-	-	-	14,500
Cash received from financial income		2,004	5,878	22,827	17,809
Cash paid for direct costs related to acquisition of subsidiaries		-	-	(5,672)	-
Cash received from acquisition of subsidiaries		159,656	-	-	-
Cash paid for acquisition of investment in associates and subsidiaries		(37,801)	(33,096)	(37,801)	(58,980)
Net cash provided by (used in) investing activities		<u>104,951</u>	<u>(60,796)</u>	<u>(34,440)</u>	<u>(58,441)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Cash paid for lease liabilities	5.3	(14,161)	(10,057)	(9,138)	(6,722)
Cash paid for interest expenses for lease liabilities		(5,125)	(4,749)	(4,122)	(4,515)
Dividends paid		(68,000)	(54,400)	(68,000)	(54,400)
Net cash used in financing activities		<u>(87,286)</u>	<u>(69,206)</u>	<u>(81,260)</u>	<u>(65,637)</u>
Exchange differences on translation of financial statements		2,415	3,435	-	-
Effect of exchange rate changes in cash and cash equivalents		207	-	207	-
Net increase (decrease) in cash and cash equivalents		<u>84,064</u>	<u>(36,974)</u>	<u>(89,434)</u>	<u>(71,863)</u>
Cash and cash equivalents as at January 1,		<u>334,587</u>	<u>246,798</u>	<u>147,329</u>	<u>105,736</u>
Cash and cash equivalents as at June 30,	5.1	<u>418,651</u>	<u>209,824</u>	<u>57,895</u>	<u>33,873</u>

See the condensed notes to the financial statements

HUMANICA PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
CONDENSED NOTES TO THE FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2022
“UNAUDITED”

1. GENERAL INFORMATION

Humanica Public Company Limited (the “Company”) is a public company incorporated and domiciled in Thailand. The registered office of the Company is located at 2 Soi Rong Muang 5, Rong Muang Road, Rong Muang, Pathumwan, Bangkok.

The Company was listed on the Stock Exchange of Thailand in December 2017.

The principal businesses of the Company and its subsidiaries (the “Group”) are involved in providing human resource outsourcing and payroll services, sales and providing implementation services of human resource systems, sales of and providing implementation services of computer software for enterprise resource planning, sales of advance access control devices, and provide life and non-life insurance brokerage.

The Coronavirus disease 2019 (“COVID-19”) pandemic resulting in an economic slowdown and adversely impacting most businesses and industries. This situation may bring uncertainties and have an impact on the environment in which the Group operates. Nevertheless, the Group’s management will continue to monitor the ongoing development and regularly assess the financial impact in respect of valuation of assets, provisions and contingent liabilities.

2. BASIS FOR PREPARATION AND PRESENTATION OF THE INTERIM CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

- 2.1 These interim consolidated and separate financial statements are prepared in Thai Baht and in compliance with Thai Accounting Standard No. 34 “Interim Financial Reporting” and accounting practices generally accepted in Thailand. The Company presents the condensed notes to interim financial statements and the additional information is disclosed in accordance with the regulations of the Office of the Securities and Exchange Commission.
- 2.2 The consolidated and separate statements of financial position as at December 31, 2021, presented herein for comparison, have been derived from the consolidated and separate financial statements of the Company for the year ended December 31, 2021, which had been previously audited.
- 2.3 The unaudited results of operations presented in the three-month and six-month periods ended June 30, 2022 are not necessarily an indication nor anticipation of the operating results for the full year.
- 2.4 Certain financial information which is normally included in the annual financial statements prepared in accordance with Thai Financial Reporting Standards, which is not required for the interim reporting purposes, has been omitted. Therefore, the interim financial statements for the three-month and six-month periods ended June 30, 2022 should be read in conjunction with the audited financial statements for the year ended December 31, 2021.

- 2.5 Material intercompany transactions between the Company and its subsidiaries have been eliminated from this interim consolidated financial statements. The interim consolidated financial statements for the three-month and six-month periods ended June 30, 2022 have included the subsidiaries' interim financial information for the three-month and six-month periods ended June 30, 2022, which were reviewed.
- 2.6 The interim consolidated financial statements for the three-month and six-month periods ended June 30, 2022 include the financial information of Humanica Public Company Limited (the "Company") and the following subsidiaries (the "subsidiaries"):

Company's name	Nature of business	Country of incorporation	Percentage of shareholding June 30, 2022 (Percent)	December 31, 2021 (Percent)
<u>Subsidiaries held directly by the Company</u>				
Professional Outsourcing Solutions Limited	Provide payroll outsourcing services	Thailand	100.00	100.00
Humanica FAS Limited	Provide accounting outsourcing and financing services	Thailand	100.00	100.00
Humanica Asia Pte. Ltd.	Provide payroll outsourcing services and human resource management software consulting services	Singapore	100.00	100.00
Tiger Soft (1998) Co., Ltd.	Provide implementation of human resource and payroll software and sales of advance access control devices	Thailand	100.00	100.00
Benix Limited	Provide life and non-life insurance brokerage	Thailand	51.00	51.00
PT. IndoDev Niaga Internet ¹	Provide human resource solutions and enterprise resource planning solutions	Indonesia	100.00	-
DataOn International Co., Ltd. ¹	Distribution service and manage distribution channel of Sunfish HR Software	Hong Kong Special Administrative Region of the People's Republic of China	100.00	-
<u>Subsidiary held by Humanica Asia Pte. Ltd.</u>				
Humanica SDN. BHD.	Provide payroll outsourcing services and human resource management software consulting services	Malaysia	100.00	100.00
<u>Subsidiary held by Humanica FAS Limited</u>				
Humanica EEC Limited	Provide accounting outsourcing and financing services	Thailand	70.00	70.00

Company's name	Nature of business	Country of incorporation	Percentage of shareholding	
			June 30, 2022 (Percent)	December 31, 2021 (Percent)
<u>Subsidiary held PT. IndoDev Niaga Internet</u>				
PT. Synergy Group Asia ¹	Provide technology information system relating to HR Software	Indonesia	99.50	-
Grafido Solusindo ¹	Discontinue	Indonesia	99.00	-

¹ PT. IndoDev Niaga Internet, DataOn International Co., Ltd., PT. Synergy Group Asia, and Grafido Solusindo collectively referred to as "DataOn Group".

2.7 Thai Financial Reporting Standards affecting the presentation and disclosure in the current period financial statements

During the period, the Group has adopted the revised financial reporting standards issued by the Federation of Accounting Professions which are effective for fiscal years beginning on or after January 1, 2022. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards, with most of the changes towards revision of wording and terminology, and the accounting requirements for interest rate benchmark reform - Phase 2. The adoption of these financial reporting standards does not have significant impact on the Group's interim financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES

The interim financial statements have been prepared based on the basis, accounting policies and method of computation consistent with those used in the financial statements for the year ended December 31, 2021, except for the first time adoption of Thai Financial Reporting Standard No. 2 "Share-based Payment" ("TFRS 2") in the current period as follows:

Share-based payment

Equity-settled share-based payments to executives and employees are measured at the fair value of the equity instruments at the grant date. The fair value of the equity instrument is measured by using a Binomial Tree model, which included financial assumption such as share price at grant date, exercise price warrant, expected volatility, the expected period that shareholders will completely use their right on warrant, expected dividend yield and risk-free interest rate, etc.

The fair value determined at the grant date of the equity instrument is expensed on a straight-line basis over the vesting period, based on the Group's estimate of equity instruments that will eventually vest, with a corresponding in related shareholders' equity.

At the end of each reporting period, the Group revises its estimation of the number of expected vest equity instruments. If the subsequent information indicates that the number of equity instruments that are expected vest equity instruments differs from previous estimates. Change in value is recognized in the statement of comprehensive income and adjusted to employee benefit obligations.

4. RELATED PARTY TRANSACTIONS

During the current period, the Company and its subsidiaries had significant business transactions with related parties. Such transactions, which are summarized below, arose in the ordinary course of business and were concluded on commercial terms and basis agreed upon between the Company and its subsidiaries and those related parties.

Significant transactions with related parties for the three-month and six-month periods ended June 30, are as follows:

	Consolidated		Separate		Unit: Thousand Baht Pricing policies
	Financial Statements		Financial Statements		
	for the three-month periods ended June 30,				
	2022	2021	2022	2021	
<u>Transactions with subsidiaries</u>					
(Eliminated from the consolidated financial statements)					
Service income	-	-	1,792	2,157	As agreed
Management fees	-	-	7,020	5,274	Contract price
Finance income - dividend income	-	-	19,999	15,000	As declared
Rental income	-	-	967	1,089	As agreed
Other income	-	-	343	398	As agreed
Service charges	-	-	967	595	As agreed
Other expenses	-	-	-	7	As agreed
<u>Transactions with related parties</u>					
Service income	1,524	1,256	1,227	1,048	Market price
Rental income	1,073	171	1,073	171	Contract price
Other income	115	146	115	146	Contract price
Software rental expense	-	2,069	-	2,069	Contract price
Other expenses	319	754	319	754	Market price

	Consolidated		Separate		Unit: Thousand Baht Pricing policies
	Financial Statements		Financial Statements		
	for the six-month periods ended June 30,				
	2022	2021	2022	2021	
<u>Transactions with subsidiaries</u>					
(Eliminated from the consolidated financial statements)					
Service income	-	-	3,580	3,914	As agreed
Management fees	-	-	12,540	10,325	Contract price
Finance income - dividend income	-	-	19,999	15,000	As declared
Finance income - interest income	-	-	-	23	At the rate of 0.9 - 1.8 percent p.a.
Rental income	-	-	1,934	2,116	As agreed
Other income	-	-	1,137	761	As agreed
Service charges	-	-	2,024	1,171	As agreed
Other expenses	-	-	-	7	As agreed
<u>Transactions with related parties</u>					
Service income	3,442	3,025	2,931	2,690	Market price
Rental income	1,510	417	1,510	417	Contract price
Other income	229	220	229	220	Contract price
Software rental expense	-	4,076	-	4,076	Contract price
Other expenses	468	1,402	383	1,402	Market price

As at June 30, 2022 and December 31, 2021, the balances of the accounts between the Company and related parties are as follows:

	Consolidated		Unit: Thousand Baht Separate	
	Financial Statements		Financial Statements	
	As at	As at	As at	As at
	June 30, 2022	December 31, 2021	June 30, 2022	December 31, 2021
Trade receivables - related parties (Note 6)				
Associates	222	84	143	52
Related parties	5,509	276	354	262
	<u>5,731</u>	<u>360</u>	<u>497</u>	<u>314</u>
Other receivables - related parties (Note 6)				
Subsidiaries	-	-	4,333	4,359
Associates	177	50	177	50
Related party	-	47	-	47
	<u>177</u>	<u>97</u>	<u>4,510</u>	<u>4,456</u>
Contract asset - related parties				
Subsidiaries	-	-	14,211	8,976
Associates	-	20	-	-
Related party	405	484	405	484
	<u>405</u>	<u>504</u>	<u>14,616</u>	<u>9,460</u>
Trade payables - related parties (Note 16)				
Related party	-	788	-	787
	<u>-</u>	<u>788</u>	<u>-</u>	<u>787</u>
Other payables - related parties (Note 16)				
Subsidiaries	-	-	1,275	932
	<u>-</u>	<u>-</u>	<u>1,275</u>	<u>932</u>
Contract liability - related parties				
Related parties	1,229	1,396	1,229	1,396
	<u>1,229</u>	<u>1,396</u>	<u>1,229</u>	<u>1,396</u>
Accrued expenses - related party (Note 16)				
Subsidiary	-	-	27	-
Related party	-	736	-	736
	<u>-</u>	<u>736</u>	<u>27</u>	<u>736</u>
Other non-current liabilities				
Subsidiary	-	-	144	144
Associates	732	237	732	237
Related party	116	116	116	116
	<u>848</u>	<u>353</u>	<u>992</u>	<u>497</u>

Directors and management's benefits

During the three-month and six-month periods ended June 30, the Group had employee benefit expenses of their directors and management as below;

	Consolidated Financial Statements		Unit: Million Baht Separate Financial Statements	
	2022	2021	2022	2021
For the three-month periods ended June 30,				
Short-term employee benefits	8.0	10.5	6.6	7.1
Post-employment benefits	1.3	1.2	1.3	0.8
Total	<u>9.3</u>	<u>11.7</u>	<u>7.9</u>	<u>7.9</u>
For the six-month periods ended June 30,				
Short-term employee benefits	19.8	22.1	15.7	14.4
Post-employment benefits	2.7	2.5	2.4	1.6
Total	<u>22.5</u>	<u>24.6</u>	<u>18.1</u>	<u>16.0</u>

5. ADDITIONAL CASH FLOW INFORMATION

5.1 Cash and cash equivalents as at June 30, 2022 and December 31, 2021, are as follows:

	Consolidated Financial Statements		Unit: Thousand Baht Separate Financial Statements	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Cash on hand	1,544	595	465	465
Deposits at financial institutions	502,755	434,426	113,239	218,552
<u>Less</u> Deposits in the Company and its subsidiaries' names for customer accounts	<u>(85,648)</u>	<u>(100,434)</u>	<u>(55,809)</u>	<u>(71,688)</u>
Total	<u>418,651</u>	<u>334,587</u>	<u>57,895</u>	<u>147,329</u>

5.2 Non-cash transactions are as follows:

Cash payments for the acquisition of building improvement and equipment for the six-month periods ended June 30, are as follows:

	Consolidated Financial Statements		Unit: Thousand Baht Separate Financial Statements	
	2022	2021	2022	2021
Liabilities incurred from the acquisition of building improvement and equipment as at January 1,	67	686	67	686
<u>Add</u> Purchase of building improvement and equipment during the period	<u>6,366</u>	<u>11,720</u>	<u>3,947</u>	<u>9,204</u>
<u>Less</u> Cash payments	<u>(5,029)</u>	<u>(12,366)</u>	<u>(2,610)</u>	<u>(9,850)</u>
Liabilities incurred from the acquisition of building improvement and equipment as at June 30,	<u>1,404</u>	<u>40</u>	<u>1,404</u>	<u>40</u>

5.3 Changes in liabilities from financing activities

	Unit: Thousand Baht			
	Consolidated Financial Statements			
	Balance as at January 1, 2022	Financing cash flows	Non-cash change	Balance as at June 30, 2022
Lease liabilities	149,662	(14,161)	76,762	212,263
Total	<u>149,662</u>	<u>(14,161)</u>	<u>76,762</u>	<u>212,263</u>

	Unit: Thousand Baht			
	Consolidated Financial Statements			
	Balance as at January 1, 2021	Financing cash flows	Non-cash change	Balance as at June 30, 2021
Lease liabilities	137,625	(10,057)	31,575	159,143
Total	<u>137,625</u>	<u>(10,057)</u>	<u>31,575</u>	<u>159,143</u>

	Unit: Thousand Baht			
	Separate Financial Statements			
	Balance as at January 1, 2022	Financing cash flows	Non-cash change	Balance as at June 30, 2022
Lease liabilities	144,230	(9,138)	-	135,092
Total	<u>144,230</u>	<u>(9,138)</u>	<u>-</u>	<u>135,092</u>

	Unit: Thousand Baht			
	Separate Financial Statements			
	Balance as at January 1, 2021	Financing cash flows	Non-cash change	Balance as at June 30, 2021
Lease liabilities	128,209	(6,722)	30,833	152,320
Total	<u>128,209</u>	<u>(6,722)</u>	<u>30,833</u>	<u>152,320</u>

5.4 Significant non-cash items for the six-month period ended June 30, 2022, consisted of the following:

Type of Transactions	Unit: Thousand Baht Consolidated Financial Statements
Assets and liabilities transferred under business combination	
Trade and other current receivables	100,108
Other current assets	629
Building improvement and equipment	30,424
Right-of-use assets	60,285
Other intangible assets other than goodwill	4,427
Computer software under development	7,092
Deferred tax assets	11,466
Trade and other current payables	35,542
Current contract liabilities	86,603
Corporate income tax payable	9,862
Dividend payable	5,132
Other current liabilities	3,978
Lease liabilities	67,723
Non-current provision for long-term employee benefits	41,583

6. TRADE AND OTHER CURRENT RECEIVABLES

Trade and other current receivables as at June 30, 2022 and December 31, 2021 are as follows:

	Consolidated Financial Statements		Unit: Thousand Baht Separate Financial Statements	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
<u>Trade receivables - related parties</u>				
Aged on the basis of due dates				
Not yet due	353	158	329	112
Past due				
Up to 3 months	3,378	-	168	-
6 - 12 months	2,000	202	-	202
Total trade receivables - related parties (see Note 4)	<u>5,731</u>	<u>360</u>	<u>497</u>	<u>314</u>
<u>Trade receivables - others</u>				
Aged on the basis of due dates				
Not yet due	78,634	63,221	50,743	43,793
Past due				
Up to 3 months	73,360	45,037	31,528	28,170
3 - 6 months	21,607	6,996	11,447	3,571
6 - 12 months	2,858	1,148	1,723	3
Over 12 months	5,192	3,638	2,625	3,173
Total	<u>181,651</u>	<u>120,040</u>	<u>98,066</u>	<u>78,710</u>
Less Allowance for expected credit losses	<u>(3,948)</u>	<u>(3,638)</u>	<u>(2,625)</u>	<u>(3,173)</u>
Total trade receivables - others	<u>177,703</u>	<u>116,402</u>	<u>95,441</u>	<u>75,537</u>
Total trade receivables	<u>183,434</u>	<u>116,762</u>	<u>95,938</u>	<u>75,851</u>
<u>Other receivables</u>				
Other receivables - related parties (see Note 4)	177	97	4,510	4,456
Other receivables - others	10,686	3,781	1,683	3,504
Advance payments for services	10,205	899	10,176	844
Advance payments to customers	766	724	-	-
Advance payments to employees	1,579	475	1,518	475
Prepaid expenses- related parties	19	-	-	-
Prepaid expenses - others	6,401	5,711	4,679	3,045
Interest receivable - related parties	176	-	176	-
Interest receivable - others	7	120	-	112
Total other receivables	<u>30,016</u>	<u>11,807</u>	<u>22,742</u>	<u>12,436</u>
Total	<u>213,450</u>	<u>128,569</u>	<u>118,680</u>	<u>88,287</u>

7. INVENTORIES

Inventories as at June 30, 2022 and December 31, 2021, are as follows:

	Unit: Thousand Baht Consolidated Financial Statements	
	As at June 30, 2022	As at December 31, 2021
	Finished goods	18,124
<u>Less Allowance for diminution in value</u>	<u>(6,230)</u>	<u>(5,706)</u>
Total	<u>11,894</u>	<u>14,551</u>

As at June 30, 2022 and December 31, 2021, there are no inventory balances in the separate financial statements.

For the three-month periods ended June 30, 2022 and 2021, cost of inventories which was recognized as cost of sales in statement of comprehensive income are Baht 8.23 million and Baht 10.20 million, respectively.

For the six-month periods ended June 30, 2022 and 2021, cost of inventories which was recognized as cost of sales in statement of comprehensive income are Baht 14.55 million and Baht 17.78 million, respectively.

Movements in the allowance for diminution in value of inventories in the consolidated financial statements for the six-month periods ended June 30, 2022 and 2021, are as follows:

	Unit: Thousand Baht	
	2022	2021
Balance as at January 1, 2022 and 2021	5,706	2,257
Adjustment of net realizable value for the periods	524	(20)
Balance as at June 30, 2022 and 2021	<u>6,230</u>	<u>2,237</u>

8. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

Other current and non-current financial assets as at June 30, 2022 and December 31, 2021, are as follows:

Financial Assets	Fair Value As at June 30, 2022		Fair Value As at December 31, 2021		Fair Value Hierarchy	Unit: Thousand Baht Valuation Techniques and Key Inputs Used in Fair Value Measurements
	Consolidated Financial Statements	Separate Financial Statements	Consolidated Financial Statements	Separate Financial Statements		
Other current financial assets						
Financial assets measured at fair value through PL						
Non-Marketable debt instruments	50,819	50,819	48,096	48,096	Level 3	Recoverable amount
Financial assets measured at amortized cost						
Held-to-maturity debt instruments	2,000	-	2,000	-	Level 3	Amortized cost and effective interest method
Total other current financial assets	<u>52,819</u>	<u>50,819</u>	<u>50,096</u>	<u>48,096</u>		

Financial Assets	Fair Value As at June 30, 2022		Fair Value As at December 31, 2021		Fair Value Hierarchy	Valuation Techniques and Key Inputs Used in Fair Value Measurements
	Consolidated Financial Statements	Separate Financial Statements	Consolidated Financial Statements	Separate Financial Statements		
Other non-current financial assets						
Financial assets measured at fair value through PL						
Marketable debt instruments	207,385	207,385	222,528	222,528	Level 1	Last bid price of the last working day of the reporting period as quoted on the Stock Exchange of Thailand
Marketable debt instruments	21,419	21,419	17,058	17,058	Level 2	Net asset value of investment units of the last working day of the reporting period
Financial assets measured at fair value through OCI						
Marketable equity instruments	212,428	212,428	266,372	266,372	Level 1	Last bid price of the last working day of the reporting period as quoted on the Stock Exchange of Thailand
Non-marketable equity instruments	128,192	128,192	128,192	128,192	Level 3	Discounted cash flow estimated with fair value of underlying asset
Total other non-current financial assets	<u>569,424</u>	<u>569,424</u>	<u>634,150</u>	<u>634,150</u>		
Total other financial assets	<u>622,243</u>	<u>620,243</u>	<u>684,246</u>	<u>682,246</u>		

As at June 30, 2022 and December 31, 2021, the non-marketable debt instruments are unsubordinated convertible bonds valued at USD 1.7 million as follows:

- 1) Convertible bonds issued on September 6, 2018 at value of USD 0.7 million with an interest rate 12% per annum and the extended maturity date to September 30, 2022.
- 2) Convertible bonds issued on April 27, 2020 at value of USD 1 million with an interest rate 8% per annum and the extended maturity date to September 30, 2022.

The conversion conditions are as specified in the agreement.

9. INVESTMENTS IN ASSOCIATES

Movements in investments in subsidiaries for the six-month periods ended June 30, are as follows:

	Unit: Thousand Baht			
	Consolidated		Separate	
	Financial Statements	Financial Statements	Financial Statements	Financial Statements
	2022	2021	2022	2021
As at January 1,	63,675	28,565	60,798	25,700
Invested in share capital of associates	37,801	33,096	37,801	33,096
Share of (loss) profit of associates accounted for using equity method	(2,617)	433	-	-
As at June 30,	<u>98,859</u>	<u>62,094</u>	<u>98,599</u>	<u>58,796</u>

On January 5, 2021, the Extraordinary General Meeting of Shareholders of Conicle Co., Ltd., an associate, passed a resolution to issue 6,271 new ordinary shares at Baht 100 per share. On January 26, 2021, the Company paid for the share increase of 1,255 shares in amount of Baht 17.70 million in order to maintain shareholding percentage of 20%.

On June 22, 2021, the Company invested in Pharmcare Group Company Limited with 10,000 ordinary shares totaling Baht 15.40 million or 25% of total issued share capital and then made a full payment for these share subscriptions on the same day. The Company classified its investment as investment in an associate.

On September 9, 2021, the Extraordinary General Meeting of Shareholders of Human Chess Capital Company Limited passed a resolution to issue 1,400,000 new ordinary shares at Baht 10 per share. The Company purchased additional 700,000 shares totaling Baht 7.00 million in order to maintain its shareholding percentage of 50%. The associate called the first share subscriptions of Baht 2.86 per share which the Company paid such amount on September 10, 2021 amounting to Baht 2.00 million and the Company paid for the share increase at amount Baht 1.43 per shares, totaling Baht 1.00 million on February 25, 2022. The remaining un-called portion is Baht 4.00 million. However, from the Company's assessment, another investor, holding another 50% shares of such company, has direct control over such company. Therefore, the Company classified such investment as investment in an associate.

On March 16, 2022, the Company invested in 90,196 ordinary shares of H Lab Company Limited at amount Baht 36.80 million, or 29% of the total issued share capital and then made a full payment for these share subscriptions on the same day. The Company classified its investment as investment in an associate.

10. INVESTMENTS IN SUBSIDIARIES

Movements in investments in subsidiaries for the six-month periods ended June 30, are as follows:

	Unit: Thousand Baht	
	Separate	
	Financial Statements	
	2022	2021
Balance as at January 1,	276,504	250,619
Additional investment in subsidiaries	1,992,575	25,885
Balance as at June 30,	<u>2,269,079</u>	<u>276,504</u>

On February 3, 2021, the Extraordinary General Meeting of Shareholders of Benix Limited, a subsidiary, passed a resolution to issue 460,000 new ordinary shares at Baht 100 per share. The Company purchased additional 234,600 shares in amount of Baht 23.46 million in order to maintain its shareholding percentage of 51%. The subsidiary called share subscriptions of Baht 6.89 million, which the Company paid such amount on February 11, 2021. The remaining un-called portion is Baht 16.57 million.

On January 5, 2021, Humanica FAS Company Limited, a subsidiary, invested in Humanica EEC Limited for 2,099,997 ordinary shares in amount of Baht 5.25 million or 70% of total issued share capital. The Company presented the investment in such company as an investment in subsidiary.

On February 3, 2021, the Extraordinary General Meeting of Shareholders of Humanica FAS Company Limited, a subsidiary, passed a resolution to issue 1,900,000 new ordinary shares at Baht 10 per share. On February 4, 2021, the Company paid for the share increased in amount of Baht 19.00 million in order to maintain shareholding percentage of 99.98%.

On March 31, 2022, the Extraordinary General Meeting of Shareholders No.1/2022 passed a resolution to approve the acquisition of DataOn Group which provides human resource solutions and enterprise resource planning solutions in Indonesia and Hong Kong Special Administrative Region of the People's Republic of China. The Company issued its 187,443,576 ordinary shares with an offering price of Baht 10.60 per share, totaling Baht 1,986.90 million (see Note 21) to private placement as the compensation and received the transferred shares on May 24, 2022.

Moreover, the Company recorded direct costs related to business acquisition including financial advisory expenses of Baht 5.67 as part of administrative expenses in the consolidated statements other comprehensive income, and recorded such direct costs related to business acquisition as part of cost of investment in subsidiaries in the separate statement of financial position as at June 30, 2022.

The Company prepared the consolidated financial statements by including the performance of DataOn Group since May 24, 2022.

Net book values of assets and liabilities of DataOn Group as at May 24, 2022, are as follows:

	Unit: Thousand Baht
Consideration for acquisition	1,986,902
Value of net assets acquired	<u>(121,518)</u>
Unallocated costs of business acquisition	<u>1,865,384</u>

The values of net assets acquired as at May 24, 2022, are as follows:

		Unit: Thousand Baht
Assets		
Cash and cash equivalents		159,656
Trade and other current receivables		100,108
Other current assets		629
Building improvement and equipment - net	11	30,424
Right-of-use assets - net	12	60,285
Other intangible assets other than goodwill - net	13	4,427
Computer software under development	14	7,092
Deferred tax assets		11,466
Total assets		<u>374,087</u>
Liabilities		
Trade and other current payables		35,542
Current contract liabilities		86,603
Corporate income tax payable		9,862
Dividend payable		5,132
Other current liabilities		3,978
Lease liabilities		67,723
Non-current provision for long-term employee benefits	18	41,583
Total liabilities		<u>250,423</u>
Non-controlling interests		<u>(2,146)</u>
Net asset value acquired		<u>121,518</u>

In the current period, the Company is in the process of assessing the fair value of business acquired at the acquisition date to allocate costs of the business acquisition to such identifiable items. The assessment process is ongoing and mainly relates to the identification and valuation of intangible assets and certain tangible assets. It is to be completed within the period of 12 months from the acquisition date allowed under Thai Financial Reporting Standard No. 3 “Business Combinations”. During the measurement period, the Company will retrospectively adjust the provisional amounts recognized at the acquisition date, to recognize additional assets or liabilities, and adjust profit or loss to reflect new information obtained about facts and circumstances that existed as of the acquisition date. The Company therefore recorded the excess of the acquisition cost of business over the net asset value as a separate item in the consolidated statements of financial position as at June 30, 2022 under the caption of “Unallocated costs of business acquisition”.

For the three-month and six-month periods ended June 30, 2022 and 2021, subsidiary declared dividend payment amounting Baht 20 million and Baht 15 million, respectively.

11. BUILDING IMPROVEMENT AND EQUIPMENT

Movements of building improvement and equipment accounts for the six-month period ended June 30, 2022, are summarized as follows:

	Unit: Thousand Baht	
	Consolidated Financial Statements	Separate Financial Statements
Net book value as at January 1, 2022	43,740	37,246
<u>Add</u> Acquisitions during the period	6,366	3,947
Business acquisitions (see Note 10)	30,424	-
<u>Less</u> Disposal during the period	(760)	(707)
Depreciation for the period	(11,724)	(8,667)
Exchange differences from translation of financial statements	6	-
Net book value as at June 30, 2022	68,052	31,819

12. RIGHT-OF-USE ASSETS

Movements of right-of-use assets accounts for the six-month period ended June 30, 2022, are summarized as follows:

	Unit: Thousand Baht	
	Consolidated Financial Statements	Separate Financial Statements
Net book value as at January 1, 2022	136,032	130,761
<u>Add</u> Increase during the period	9,035	-
Business acquisitions (see Note 10)	60,285	-
<u>Less</u> Depreciation for the period	(15,104)	(9,850)
Exchange differences from translation of financial statements	(41)	-
Net book value as at June 30, 2022	190,207	120,911

13. OTHER INTANGIBLE ASSETS OTHER THAN GOODWILL

Movements of other intangible assets other than goodwill account for the six-month period ended June 30, 2022, are summarized as follows:

	Unit: Thousand Baht	
	Consolidated Financial Statements	Separate Financial Statements
Net book value as at January 1, 2022	177,166	107,570
<u>Add</u> Acquisitions during the period	15,946	15,934
Business acquisitions (see Note 10)	4,427	-
Amortization for the period	(18,049)	(9,617)
Exchange differences from translation of financial statements	51	-
Net book value as at June 30, 2022	179,541	113,887

14. COMPUTER SOFTWARE UNDER DEVELOPMENT

Movements of computer software under development account for the six-month period ended June 30, 2022, are summarized as follows:

	Unit: Thousand Baht	
	Consolidated Financial Statements	Separate Financial Statements
Net book value as at January 1, 2022	15,864	15,864
<u>Add</u> Increase in development cost of computer software during the period	6,620	5,330
Business acquisitions (see Note 10)	7,092	-
Transferred to intangible assets	(15,864)	(15,864)
Net book value as at June 30, 2022	13,712	5,330

15. OTHER NON-CURRENT ASSETS

Other non-current assets as at June 30, 2022 and December 31, 2021, are as follows:

	Unit: Thousand Baht			
	Consolidated		Separate	
	Financial Statements		Financial Statements	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Deposits	10,881	12,371	8,299	9,813
Refundable withholding tax deducted at source	887	1,453	786	786
Total	11,768	13,824	9,085	10,599

16. TRADE AND OTHER CURRENT PAYABLES

Trade and other current payables as at June 30, 2022 and December 31, 2021, are as follows:

	Consolidated		Unit: Thousand Baht	
	Financial Statements		Separate	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Trade payables - related parties (see Note 4)	-	788	-	787
Trade payables - others	5,817	4,996	4,188	2,187
Other payables - related parties (see Note 4)	-	-	1,275	932
Other payables - others	11,506	4,447	10,015	3,212
Accrued expenses - related party (see Note 4)	-	736	27	736
Accrued expenses - others	39,041	40,160	10,867	17,997
Total	<u>56,364</u>	<u>51,127</u>	<u>26,372</u>	<u>25,851</u>

17. LEASE LIABILITIES

Lease liabilities as at June 30, 2022 and December 31, 2021, are as follows:

	Consolidated		Unit: Thousand Baht	
	Financial Statements		Separate	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Lease liabilities	256,874	182,526	163,582	176,843
<u>Less</u> Deferred interest	<u>(44,611)</u>	<u>(32,864)</u>	<u>(28,490)</u>	<u>(32,613)</u>
	212,263	149,662	135,092	144,230
<u>Less</u> Portion due within one year	<u>(36,963)</u>	<u>(20,670)</u>	<u>(16,118)</u>	<u>(17,067)</u>
Lease liabilities - net of current portion	<u>175,300</u>	<u>128,992</u>	<u>118,974</u>	<u>127,163</u>

The Group entered into several lease agreements for rental of building and motor vehicles for use in their operations, whereby they are committed to pay rental on a monthly basis. The terms of the agreements are generally between 2 years and 30 years.

Future minimum lease payments required under lease agreements are as follows:

	Unit: Thousand Baht							
	Consolidated Financial Statements						Total	
	Less than 1 year		1 - 5 years		Over 5 years		Total	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Total future minimum lease payments	51,374	28,855	190,130	131,313	15,370	22,358	256,874	182,526
Deferred interest under lease agreements	<u>(14,411)</u>	<u>(8,185)</u>	<u>(29,249)</u>	<u>(23,265)</u>	<u>(951)</u>	<u>(1,414)</u>	<u>(44,611)</u>	<u>(32,864)</u>
Present value of future minimum lease payments	<u>36,963</u>	<u>20,670</u>	<u>160,881</u>	<u>108,048</u>	<u>14,419</u>	<u>20,944</u>	<u>212,263</u>	<u>149,662</u>

	Unit: Thousand Baht							
	Separate Financial Statements						Total	
	Less than 1 year		1 - 5 years		Over 5 years		Total	
	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021	As at June 30, 2022	As at December 31, 2021
Total future minimum lease payments	23,625	25,072	124,586	129,412	15,371	22,359	163,582	176,843
Deferred interest under lease agreements	<u>(7,507)</u>	<u>(8,005)</u>	<u>(20,033)</u>	<u>(23,194)</u>	<u>(950)</u>	<u>(1,414)</u>	<u>(28,490)</u>	<u>(32,613)</u>
Present value of future minimum lease payments	<u>16,118</u>	<u>17,067</u>	<u>104,553</u>	<u>106,218</u>	<u>14,421</u>	<u>20,945</u>	<u>135,092</u>	<u>144,230</u>

18. NON-CURRENT PROVISIONS FOR EMPLOYEES BENEFITS

Movements in present value of non-current provisions for employee benefits for the six-month period ended June 30, 2022 are summarized as follows:

	Unit: Thousand Baht	
	Consolidated Financial Statements	Separate Financial Statements
Beginning balance as at January 1, 2022	31,752	20,725
Current service cost	2,237	1,324
Business acquisitions (see Note 10)	41,583	-
Interest cost	362	174
Ending balance as at June 30, 2022	75,934	22,223

19. WARRANTS

On April 19, 2021, the Company's Annual General Meeting of the Shareholders passed a resolution to issue and offer the warrants no. 1 (Human-W1) according to "The first securities offering to executives and employees (ESOP)" scheme to purchase the Company's ordinary shares of 10,000,000 units in which allocated to executives and employees of the Company.

On April 8, 2022, the Company offered the warrants to purchase the Company's ordinary shares of 10,000,000 units to executive and employees.

Details of warrants were as follows:

Project Name	Warrants to purchase the ordinary shares to executives, and employees of Humanica Public Company Limited No.1 (HUMAN-W1) (the "Warrants")	
Term (Years)	5 years from the date of issuance and offering	
Grant date	Upon 24 months from the Warrant's issuance date	Not exceeding 20%
	Upon 36 months from the Warrant's issuance date	The Warrants can be additionally exercised for not exceeding 20%
	Upon 48 months from the Warrant's issuance date	The Warrants can be additionally exercised for not exceeding 30%
	Upon 60 months from the Warrant's issuance date	any amount of allotted warrants until the maturity date
Expired date	5 years from the date of issuance and offering	
Number of Issued warrants(Unit)	Not exceeding 10,000,000 Units	
Exercise ratio per 1 warrant	1 unit of warrants has the right to purchase 1 ordinary share, except there is an adjustment of right under the right adjustment condition	
Exercise price (Baht per share)	Baht 10.90 (Ten Baht Ninety Satang), except there is an adjustment of right under the right adjustment condition.	

For the six-month periods ended June 30, 2022, the Company recorded warrants as part of shareholders' equity and recorded the related expense as part of administrative expenses of Baht 2.61 million.

20. INCOME TAX EXPENSE

Interim corporate income tax was calculated on profit before income tax for the period, using the estimated effective tax rate for the period.

The income tax expenses for the three-month and six-month periods ended June 30, are as follows:

	Consolidated		Unit: Thousand Baht	
	Financial Statements		Separate	
	2022	2021	2022	2021
	For the three-month periods ended June 30,			
Current income tax				
Current period income tax charge	(11,877)	(9,351)	(4,585)	(3,697)
Adjustment in respect of income tax expenses of previous years	(392)	227	(482)	227
Deferred tax				
Deferred tax relating to origination and (reversal of) temporary differences	3,972	1,932	2,686	940
Income tax expenses reported in the statement of comprehensive income	(8,297)	(7,192)	(2,381)	(2,530)

	Consolidated		Unit: Thousand Baht	
	Financial Statements		Separate	
	2022	2021	2022	2021
	For the six-month periods ended June 30,			
Current income tax				
Current period income tax charge	(17,437)	(14,994)	(5,719)	(6,433)
Adjustment in respect of income tax expenses of previous years	(392)	449	(482)	227
Deferred tax				
Deferred tax relating to origination and (reversal of) temporary differences	7,340	2,764	5,121	822
Income tax expenses reported in the statement of comprehensive income	(10,489)	(11,781)	(1,080)	(5,384)

The amounts of income tax relating to each component of other comprehensive income for the three-month and six-month periods ended June 30, are as follows:

	Consolidated		Unit: Thousand Baht	
	Financial Statements		Separate	
	2022	2021	2022	2021
For the three-month periods ended June 30,				
Deferred tax relating to unrealized loss (gain) on changes in value from other current and non-current financial assets	15,611	(22)	16,075	(22)
For the six-month periods ended June 30,				
Deferred tax relating to unrealized loss (gain) on changes in value from other current and non-current financial assets	13,141	(345)	13,605	(345)

21. SHARE CAPITAL

On April 19, 2021, the Company's Annual General Meeting of the Shareholders passed a resolution to increase the Company's share capital for another Baht 5,000,000 from the registered capital of Baht 340,000,000 to Baht 345,000,000 by issuing 10,000,000 new ordinary shares at a par value of Baht 0.50 per share to reserve for the exercise of the warrants issued to directors, executives and employees of the Company to purchase the Company's ordinary shares. The Company registered such increase in share capital with the Department of Business Development on May 6, 2021. The Company has not called for such additional share subscriptions.

On March 31, 2022, the Extraordinary General Meeting of Shareholders No. 1/2022 passed a resolution to increase of the Company's registered capital from Baht 345,000,000 to Baht 438,721,788 by issuing 187,443,576 newly issued ordinary shares, with a par value of Baht 0.50 per share to the private placement as the compensation for the acquisition of shares of the Company in the DataOn Group (see Note 10). The Company obtained an approval from the Securities and Exchange Commission for the permission of a private placement of such securities effective on May 3, 2022. The Company called and received the offering price of Baht 10.60 per share, totaling Baht 1,986.90 million. The Company registered such increase in share capital with the Department of Business Development on June 9, 2022.

22. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares issued during the period.

The following table sets forth the computation of basic earnings per share.

	Consolidated		Separate	
	Financial Statements 2022	2021	Financial Statements 2022	2021
For the three-month periods ended June 30,				
Earnings for the period (Thousand Baht)	39,426	54,998	44,102	51,008
Issued and paid-up share capital as of January 1, (Thousand shares)	680,000	680,000	680,000	680,000
Effect from increase in share capital (see Note 21)	45,316	-	45,316	-
Weighted average number of ordinary shares (Thousand shares)	725,316	680,000	725,316	680,000
Basic earnings per share (Baht per share)	0.05	0.08	0.06	0.08
For the six-month periods ended June 30,				
Earnings for the period (Thousand Baht)	74,081	90,631	61,877	76,886
Issued and paid-up share capital as of January 1, (Thousand shares)	680,000	680,000	680,000	680,000
Effect from increase in share capital (see Note 21)	22,783	-	22,783	-
Weighted average number of ordinary shares (Thousand shares)	702,783	680,000	702,783	680,000
Basic earnings per share (Baht per share)	0.11	0.13	0.09	0.11

As at June 30, 2022 and 2021, the Company does not have significant diluted earnings per share.

23. DIVIDENDS PAID

On April 19, 2021, the Company's Annual General Meeting of the Shareholders approved the payment of dividends for the year 2020 amounting to Baht 95.20 million. However, since the Board of Directors previously approved an interim dividends from income of the year 2020 amounting to Baht 40.80 million, there were remaining dividends payment amounting to Baht 54.40 million or Baht 0.08 per share. Such dividends were paid to the shareholders on May 17, 2021.

On April 26, 2022, the Company's Annual General Meeting of the Shareholders approved the payment of dividends for the year 2021 amounting to Baht 108.80 million. However, since the Board of Directors previously approved an interim dividends from income of the year 2021 amounting to Baht 40.80 million, there were remaining dividends payment amounting to Baht 68.00 million or Baht 0.10 per share. Such dividends were paid to the shareholders on May 24, 2022.

24. SEGMENT INFORMATION

The Company and its subsidiaries are organized into business units based on its products and services. During the current period, the Company and its subsidiaries have not changed the organization of their reportable segments.

The following tables present revenue and profit (loss) information regarding the Company and its subsidiaries' operating segments for the three-month and six-month periods ended June 30,

	For the three-month periods ended June 30,						Unit: Thousand Baht					
	Human resource management system services		Enterprise resource planning services		Accounting and financing services		Sales of advance access control devices		Life and non-life insurance broker		Consolidated Financial statements	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Sales and service income from external customers	180,465	150,412	31,572	25,545	5,410	5,723	12,500	17,016	58	546	230,493	198,754
Total revenue	180,465	150,412	31,572	25,545	5,410	5,723	12,500	17,016	58	546	230,493	198,754
Segment profit (loss)	41,618	55,113	3,895	3,981	2,099	1,793	4,266	2,964	(653)	(2,178)	51,225	61,673
Unallocated income (expenses):												
Other incomes											10,369	3,517
Amortisation of intangible assets from purchase of subsidiaries											(3,807)	(3,807)
Direct costs related to business acquisition											(5,673)	-
Expense related to the warrants											(2,611)	-
Finance income											3,032	2,116
Finance costs											(2,955)	(2,399)
Share loss of associates accounted for using equity method											(2,261)	(49)
Profit before income tax expenses											47,319	61,051
Income tax expenses											(8,297)	(7,192)
Profit for the period											39,022	53,859

Unit: Thousand Baht

	For the six-month periods ended June 30,						Consolidated					
	Human resource management system services		Enterprise resource planning services		Accounting and financing services		Sales of advance access control devices		Life and non-life Insurance broker		Financial statements	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Sales and service income from external customers	326,763	283,654	50,555	44,326	10,017	10,429	23,325	29,523	1,176	122	411,836	368,054
Total revenue	<u>326,763</u>	<u>283,654</u>	<u>50,555</u>	<u>44,326</u>	<u>10,017</u>	<u>10,429</u>	<u>23,325</u>	<u>29,523</u>	<u>1,176</u>	<u>122</u>	<u>411,836</u>	<u>368,054</u>
Segment profit (loss)	76,216	83,422	1,691	4,337	4,283	3,117	8,775	11,372	(1,738)	(5,252)	89,227	96,996
Unallocated income (expenses):												
Other incomes											12,206	8,663
Amortisation of intangible assets from purchase of subsidiaries											(7,573)	(7,574)
Direct costs related to business acquisition											(5,673)	-
Expense related to the warrants											(2,611)	-
Finance income											5,729	5,928
Finance costs											(5,125)	(4,749)
Share of (loss) profits of associates accounted for using equity method											(2,617)	433
Profit before income tax expenses											<u>83,563</u>	<u>99,697</u>
Income tax expenses											<u>(10,489)</u>	<u>(11,781)</u>
Profit for the period											<u>73,074</u>	<u>87,916</u>

Disaggregation of revenues

The Group derives its revenue from the transfer of goods and services over time and at a point in time in the following major product lines. This is consistent with the revenue information that is disclosed for each reportable segment under TFRS 8 "Operating Segments".

	Human resource management system services		Enterprise resource planning services		Accounting and financing services		Sales of advance access control devices		Life and non-life Insurance broker		Unit: Thousand Baht Consolidated Financial statements	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
For the three-month periods ended June 30,												
Timing of revenue recognition												
At a point in time												
- Revenue from sales of software	14,063	19,044	12,148	4,275	-	-	-	-	-	-	26,211	23,319
- Revenue from sales of goods	-	-	-	1	-	-	12,500	17,016	-	-	12,500	17,017
- Monthly service income	121,058	91,213	-	-	5,410	5,753	-	-	-	-	126,468	96,966
- One-time service income	7,319	7,362	-	-	-	(30)	-	-	546	58	7,865	7,390
Overtime												
- Service income from software implementation	21,855	23,420	7,120	9,845	-	-	-	-	-	-	28,975	33,265
- Other service income	16,170	9,373	12,304	11,424	-	-	-	-	-	-	28,474	20,797
Total Revenues	180,465	150,412	31,572	25,545	5,410	5,723	12,500	17,016	546	58	230,493	198,754

For the three-month periods ended June 30, 2022 and 2021, the Group have no major customer with revenue of 10 percent or more of the Group's revenues.

	Human resource management system services		Enterprise resource planning services		Accounting and financing services		Sales of advance access control devices		Life and non-life Insurance broker		Unit: Thousand Baht
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	Consolidated Financial statements
- Revenue from sales of software	24,073	27,229	15,292	6,523	-	-	-	-	-	-	39,365
- Revenue from sales of goods	-	-	-	12	-	-	23,325	29,523	-	-	23,325
- Monthly service income	224,725	185,678	-	-	10,017	10,409	-	-	310	-	235,052
- One-time service income	15,821	14,677	-	-	-	20	-	-	866	122	16,687
Overtime	-	-	-	-	-	-	-	-	-	-	-
- Service income from software implementation	36,140	37,445	11,700	14,814	-	-	-	-	-	-	47,840
- Other service income	26,004	18,625	23,563	22,977	-	-	-	-	-	-	49,567
Total Revenues	326,763	283,654	50,555	44,326	10,017	10,429	23,325	29,523	1,176	122	411,836
											368,054

For the six-month periods ended June 30,
Timing of revenue recognition
At a point in time

For the six-month periods ended June 30, 2022 and 2021, the Group have no major customer with revenue of 10 percent or more of the Group's revenues.

25. GUARANTEES

As at June 30, 2022 and December 31, 2021, the Company has letter of guarantees issued by bank on behalf of the Company of Baht 0.60 million and Baht 0.60 million, respectively, in respect of contractual performance.

26. FOREIGN CURRENCY RISK

The balances of financial assets and liabilities denominated in foreign currencies of the Group as at June 30, 2022 and December 31, 2021, are summarized as follows:

Foreign currency	Consolidated Financial Statements					
	Financial assets		Financial liabilities		Average exchange rate	
	As at	As at	As at	As at	As at	As at
	June 30, 2022 (Million)	December 31, 2021 (Million)	June 30, 2022 (Million)	December 31, 2021 (Million)	June 30, 2022 (Baht per 1 foreign currency unit)	December 31, 2021
USD	0.99	0.02	-	0.01	35.2970	33.4199
JPY	0.13	0.08	-	-	25.8710	0.2906
MYR	2.07	1.92	0.17	0.17	8.0170	8.0143
SGD	4.15	3.79	0.70	0.58	25.3626	24.7357
PHP	6.34	-	-	-	0.6418	0.6550
IDR	81,012.51	-	33,996.81	-	0.0024	0.0023
HKD	0.27	-	0.13	-	4.4999	4.2886

Foreign currency	Separate Financial Statements					
	Financial assets		Financial liabilities		Average exchange rate	
	As at	As at	As at	As at	As at	As at
	June 30, 2022 (Million)	December 31, 2021 (Million)	June 30, 2022 (Million)	December 31, 2021 (Million)	June 30, 2022 (Baht per 1 foreign currency unit)	December 31, 2021
USD	0.01	-	-	0.01	35.2970	33.4199
JPY	0.13	0.08	-	-	25.8710	0.2906
MYR	0.07	0.07	-	-	8.0170	8.0143
SGD	0.24	0.18	0.05	0.04	25.3626	24.7357

27. RECLASSIFICATIONS

Certain reclassifications have been made to the financial statements for the three-month and six-month period ended June 30, 2021 to conform to the classifications used in the financial statements for the three-month and six-month period ended June 30, 2022. Such reclassifications have no impact on the previously reported net profit, total comprehensive income and the shareholders' equity. The reclassifications are as follows:

Items	Previous presentation	Reclassified to	Unit: Thousand Baht	
			Consolidated Financial Statements	Separate Financial Statements
Statement of comprehensive income for the three-month period ended June 30, 2021				
Sale salaries	Administrative expenses	Distribution costs	4,320	-
Gains on measuring financial assets	Other income	Gains on measuring financial assets	1,947	1,947
Statement of comprehensive income for the six-month period ended June 30, 2021				
Sale salaries	Administrative expenses	Distribution costs	8,531	-
Gains on measuring financial assets	Other income	Gains on measuring financial assets	2,801	2,801

28. EVENTS AFTER THE REPORTING PERIOD

On August 15, 2022, the Company's Board of Directors' Meeting passed a resolution to declare interim dividend from the profit for the six-month period ended June 30, 2022 to its shareholders amounting to Baht 52.05 million or Baht 0.06 per share. Such dividends will be paid to the shareholders on September 14, 2022.

29. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

These interim financial statements have been approved for issuing by the audit committee and authorized director of the Company on August 15, 2022.