

Report of the independent auditor on the summary financial statements prepared for announcement in newspapers

To the Shareholders and Board of Directors of Thailand Securities Depository Company Limited

Opinion

The summary financial statements, which comprise the summary statements of financial position as at 31 December 2023, and the summary statements of comprehensive income for the year then ended, are derived from the audited financial statements of Thailand Securities Depository Company Limited (“the audited financial statements”).

In my opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements of Thailand Securities Depository Company Limited.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Thai Financial Reporting Standards. Reading the summary financial statements and the auditor’s report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor’s report thereon.

The Audited Financial Statements and My Report Thereon

I expressed an unmodified audit opinion on the audited financial statements in my report dated 21 February 2024.

Management’s Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements based on the audited financial statements to newspaper announcements and posted at the office of Thailand Securities Depository Company Limited.

Auditor’s Responsibilities

My responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on my procedures, which were conducted in accordance with Thai Standard on Auditing 810 (Revised), “Engagements to Report on Summary Financial Statements”.



Sumana Punpongsanon

Certified Public Accountant (Thailand) No. 5872

EY Office Limited

Bangkok: 21 February 2024

Thailand Securities Depository Company Limited

Statements of financial position

As at 31 December 2023

(Unit: Thousand Baht)

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and cash equivalents	163,929	751,120
Cash at banks for dividend accounts of investors	103,991	100,735
Other current financial asset	2,660,611	1,789,471
Trade and other receivables	100,107	113,100
Total current assets	<u>3,028,638</u>	<u>2,754,426</u>
Non-current assets		
Equipment	247	287
Intangible assets	270	1,019
Deferred tax assets	3,000	-
Total non-current assets	<u>3,517</u>	<u>1,306</u>
Total assets	<u><u>3,032,155</u></u>	<u><u>2,755,732</u></u>

Thailand Securities Depository Company Limited**Statements of financial position (continued)****As at 31 December 2023**

(Unit: Thousand Baht)

	<u>2023</u>	<u>2022</u>
Liabilities and shareholders' equity		
Current liabilities		
Trade and other payables	206,368	240,891
Income tax payable	71,338	77,743
Other current liabilities	4,932	7,367
Total current liabilities	<u>282,638</u>	<u>326,001</u>
Non-current liabilities		
Deferred tax liabilities	-	1,581
Total non-current liabilities	<u>-</u>	<u>1,581</u>
Total liabilities	<u>282,638</u>	<u>327,582</u>
Shareholders' equity		
Share capital		
Registered		
20,000,000 ordinary shares of Baht 10 each	200,000	200,000
Issued and fully paid up		
20,000,000 ordinary shares of Baht 10 each	200,000	200,000
Retained earnings		
Appropriated - statutory reserve	20,000	20,000
Unappropriated	2,529,517	2,208,150
Total shareholders' equity	<u>2,749,517</u>	<u>2,428,150</u>
Total liabilities and shareholders' equity	<u>3,032,155</u>	<u>2,755,732</u>

Thailand Securities Depository Company Limited**Statement of comprehensive income****For the year ended 31 December 2023**

(Unit: Thousand Baht)

	<u>2023</u>	<u>2022</u>
Profit or loss:		
Revenues		
Service income	2,150,807	2,186,034
Investment income	34,866	40,968
Other income	4,799	486
Total revenues	<u>2,190,472</u>	<u>2,227,488</u>
Expenses		
Management fee	731,800	731,187
Forms and mailing expenses	583,634	567,092
Depreciation and amortisation	789	793
Others expenses	13,859	10,079
Total expenses	<u>1,330,082</u>	<u>1,309,151</u>
Profit before income tax expenses	<u>860,390</u>	<u>918,337</u>
Income tax expenses	(172,659)	(185,609)
Profit for the year	<u>687,731</u>	<u>732,728</u>
Other comprehensive income:		
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u><u>687,731</u></u>	<u><u>732,728</u></u>
Earnings per share		
Basic earnings per share		
Profit attributable to equity holders of the Company (Baht per share)	<u>34.39</u>	<u>36.64</u>