

BEC WORLD PUBLIC COMPANY LIMITED AND SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

ASSETS

	Notes	BAHT			
		CONSOLIDATED		SEPARATE	
		2025	2024	2025	2024
Current Assets					
Cash and cash equivalents	3.2 and 4	1,808,152,413	2,885,028,383	1,228,166,801	2,274,166,374
Other current financial assets					
-fixed deposit at bank		2,444,845,832	1,528,240,604	2,444,845,832	1,528,240,604
Trade and other current receivables	3.3 and 5	435,942,933	461,195,289	1,498,068,155	2,392,799,679
Short-term loans to related parties	6	-	-	-	459,747,302
Current portion of long-term loans to related parties	13	-	-	660,618,940	-
Short-term loans to other companies	7	-	-	-	-
Inventories	3.4	2,594,859	653,713	-	-
Current tax assets		140,397,897	163,528,035	31,103,124	2,602,597
Other current financial assets-investments in non-marketable securities	3.3 and 8	-	-	-	-
Other current assets	9	14,886,912	16,768,032	4,550,291	6,087,677
Total Current Assets		4,846,820,846	5,055,414,056	5,867,353,143	6,663,644,233
Non-current Assets					
Other non-current financial assets					
-investments in non-marketable securities	3.3 and 10	353,500	340,000	-	-
Investments in subsidiaries	3.5 and 11	-	-	705,910,272	705,914,792
Investments in joint ventures	3.6 and 12	127,174,293	171,924,110	5,050,000	5,050,000
Other non-current receivables		32,257,909	-	5,982,561	47,525,703
Long-term loans to related parties	13	-	-	1,681,745,945	2,084,907,935
Investments property	3.7 and 14	6,750,000	6,750,000	700,000	700,000
Leasehold improvement and equipment	3.8 and 15	180,366,258	246,340,809	58,080,012	55,994,722
Right-of-use assets	3.9 and 16	343,145,870	225,213,629	156,024,381	89,961,292
Intangible assets	3.10 and 17	107,848,566	101,303,582	26,354,689	46,207,382
Deferred right to use spectrum	3.11 and 18	455,937,116	593,585,625	-	-
Deferred pictures rental, plays and copyright charges	3.12 and 19	1,205,392,568	2,009,418,628	38,094,549	31,641,349
Deposit on pictures copyright		9,571,610	27,611,887	9,571,610	26,861,888
Deferred tax assets	3.13 and 29	548,465,922	608,632,276	46,763,610	51,740,454
Other non-current assets	20	194,539,997	158,598,684	14,909,654	22,175,936
Total Non-current Assets		3,211,803,609	4,149,719,230	2,749,187,283	3,168,681,453
TOTAL ASSETS		8,058,624,455	9,205,133,286	8,616,540,426	9,832,325,686

Notes to the financial statements form an integral part of these statements.

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STATEMENTS OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

LIABILITIES AND SHAREHOLDERS' EQUITY

		BAHT			
		CONSOLIDATED		SEPARATE FINANCIAL STATEMENTS	
	Notes	2025	2024	2025	2024
Current Liabilities					
Trade and other current payables	21	447,559,564	453,880,233	138,910,372	124,549,829
Accrued expenses		88,054,035	155,954,772	38,946,073	52,235,087
Current portion of lease liabilities	3.9 and 22	62,898,055	68,301,737	28,749,456	26,958,967
Current portion of debentures	3.3 and 23	-	1,244,562,198	-	1,244,562,198
Current provisions for employee benefits	3.18 and 24	38,035,290	10,857,882	25,314,086	9,862,426
Other current liabilities		14,691,663	21,198,965	91,383,686	152,351,095
Total Current Liabilities		651,238,607	1,954,755,787	323,303,673	1,610,519,602
Non-current Liabilities					
Lease liabilities	3.9 and 22	293,420,493	166,522,140	131,379,841	65,123,595
Debentures	3.3 and 23	753,779,057	753,101,347	753,779,057	753,101,347
Non-current provisions of employee benefits	3.18 and 24	223,536,603	258,821,168	97,119,656	141,834,561
Total Non-current Liabilities		1,270,736,153	1,178,444,655	982,278,554	960,059,503
Total Liabilities		1,921,974,760	3,133,200,442	1,305,582,227	2,570,579,105
Shareholders' Equity					
Share capital					
Authorized share capital					
		2,000,000,000 common stocks of Baht 1 par value	2,000,000,000	2,000,000,000	2,000,000,000
Issued and paid-up share capital					
		2,000,000,000 common stocks at Baht 1 each	2,000,000,000	2,000,000,000	2,000,000,000
Premium on common stocks		1,166,724,373	1,166,724,373	1,166,724,373	1,166,724,373
Retained earnings					
Appropriated					
	27	Legal reserve	200,000,000	200,000,000	200,000,000
		Unappropriated	2,769,885,248	2,705,173,144	3,944,233,826
Total Shareholders' Equity of Parent Company		6,136,609,621	6,071,897,517	7,310,958,199	7,261,746,581
Non-controlling interests		40,074	35,327	-	-
Total Shareholders' Equity		6,136,649,695	6,071,932,844	7,310,958,199	7,261,746,581
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		8,058,624,455	9,205,133,286	8,616,540,426	9,832,325,686

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