

**RPCG Public Company Limited and its subsidiaries**

**Statement of financial position**

**As at 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2021 (Unaudited but reviewed)	31 December 2020 (Audited)	30 June 2021 (Unaudited but reviewed)	31 December 2020 (Audited)
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		468,313	117,362	7,316	8,341
Other current financial assets		368,457	1,143,557	68,444	1,143,557
Trade and other receivables	2, 3	32,776	25,263	8,428	4,134
Receivable compensation for damages		-	97,730	-	97,730
Compensation debtor for damages according to the court judgement	17.5	2,255,420	-	2,255,420	-
Inventories	4	72,337	64,016	-	-
Short-term loans to related parties	3	540,000	-	720,000	-
Short-term loans to unrelated party	5	11,275	-	-	-
Current portion of long-term loans to unrelated parties	6	563	538	-	-
Other current assets		19,490	18,002	11,091	10,426
<b>Total current assets</b>		<b>3,768,631</b>	<b>1,466,468</b>	<b>3,070,699</b>	<b>1,264,188</b>
<b>Non-current assets</b>					
Pledged deposits at banks	7	141,451	141,451	49,240	49,240
Long-term loans to related parties	3	-	-	200,000	80,000
Long-term loans to unrelated parties	6	99	387	-	-
Other non-current financial assets	8	-	-	-	-
Investment in associate	9	1,200,331	1,190,086	785,802	785,802
Investments in subsidiaries	10	-	-	631,193	321,194
Investment properties		146,936	146,936	146,936	146,936
Property, plant and equipment	11	1,092,915	1,082,226	340,171	344,577
Right-of-use assets	12	562,148	569,192	2,629	-
Intangible assets		6,699	5,774	1,369	2,509
Deferred tax assets		24,433	19,015	-	-
Other non-current assets		9,219	23,684	1,846	850
<b>Total non-current assets</b>		<b>3,184,231</b>	<b>3,178,751</b>	<b>2,159,186</b>	<b>1,731,108</b>
<b>Total assets</b>		<b>6,952,862</b>	<b>4,645,219</b>	<b>5,229,885</b>	<b>2,995,296</b>

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

**RPCG Public Company Limited and its subsidiaries**

**Statement of financial position (continued)**

**As at 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 June 2021	31 December 2020	30 June 2021	31 December 2020
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Trade and other payables	3	357,952	1,867,898	5,251	1,535,855
Compensation creditor for damages according to the court judgement	17.5	2,852,946	-	2,852,946	-
Short-term loan from unrelated party		100	100	-	-
Current portion of lease liabilities	3	22,432	20,165	1,131	-
Current portion of advances received for renovation of gasoline stations		47,488	47,322	-	-
Income tax payable		179,059	-	171,418	-
Other current liabilities		14,022	12,977	625	199
<b>Total current liabilities</b>		<b>3,473,999</b>	<b>1,948,462</b>	<b>3,031,371</b>	<b>1,536,054</b>
<b>Non-current liabilities</b>					
Deferred tax liabilities		51,579	51,579	38,818	38,818
Lease liabilities - net of current portion	3	477,438	458,317	1,046	-
Provision for long-term employee benefits		19,357	18,309	3,995	3,746
Advances received for renovation of gasoline stations		426,857	419,638	-	-
Provision for decommissioning costs		416	408	-	-
<b>Total non-current liabilities</b>		<b>975,647</b>	<b>948,251</b>	<b>43,859</b>	<b>42,564</b>
<b>Total liabilities</b>		<b>4,449,646</b>	<b>2,896,713</b>	<b>3,075,230</b>	<b>1,578,618</b>

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

**RPCG Public Company Limited and its subsidiaries****Statement of financial position (continued)****As at 30 June 2021**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<b>30 June 2021</b>	<b>31 December 2020</b>	<b>30 June 2021</b>	<b>31 December 2020</b>
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
<b>Shareholders' equity</b>				
Share capital				
Registered				
1,304,664,125 ordinary shares of Baht 1 each	1,304,664	1,304,664	1,304,664	1,304,664
Issued and paid-up				
1,304,664,125 ordinary shares of Baht 1 each	1,304,664	1,304,664	1,304,664	1,304,664
Unappropriated retained earnings (deficit)	999,375	249,730	694,718	(43,259)
Other components of shareholders' equity	199,177	194,112	155,273	155,273
<b>Total shareholders' equity</b>	<b>2,503,216</b>	<b>1,748,506</b>	<b>2,154,655</b>	<b>1,416,678</b>
<b>Total liabilities and shareholders' equity</b>	<b>6,952,862</b>	<b>4,645,219</b>	<b>5,229,885</b>	<b>2,995,296</b>
	-	-	-	-

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

Directors

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries****Income statement****For the three-month period ended 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2021	2020	2021	2020
<b>Continuing operation</b>					
<b>Revenues</b>					
Sales		1,390,650	859,384	-	-
Service income		3,812	4,190	-	-
Dividend income	9	-	-	9,291	-
Interest income		3,525	4,295	3,735	5,019
Other income		1,978	4,933	1,909	865
Income from compensation for damages according to the court judgements	17.5	920,583	-	920,583	-
<b>Total revenues</b>		<b>2,320,548</b>	<b>872,802</b>	<b>935,518</b>	<b>5,884</b>
<b>Expenses</b>					
Cost of sales		1,296,469	776,510	-	-
Cost of services		56	70	-	-
Selling and distribution expenses		23,734	20,648	-	-
Administrative expenses		75,010	68,369	12,306	9,906
<b>Total expenses</b>		<b>1,395,269</b>	<b>865,597</b>	<b>12,306</b>	<b>9,906</b>
<b>Profit (loss) from operating activities</b>		<b>925,279</b>	<b>7,205</b>	<b>923,212</b>	<b>(4,022)</b>
Share of profit (loss) from investment in associate	9	9,902	(2,047)	-	-
Finance cost		(8,127)	(9,421)	(27)	(1,410)
<b>Profit (loss) before income tax</b>		<b>927,054</b>	<b>(4,263)</b>	<b>923,185</b>	<b>(5,432)</b>
Income tax expense	13	(172,520)	(2,219)	(171,584)	-
<b>Profit (loss) for the period from continuing operation</b>		<b>754,534</b>	<b>(6,482)</b>	<b>751,601</b>	<b>(5,432)</b>
<b>Discontinued operation</b>					
Loss for the period from discontinued operation	14	-1,960	-580	-1,960	-580
<b>Profit (loss) for the period</b>		<b>752,574</b>	<b>(7,062)</b>	<b>749,641</b>	<b>(6,012)</b>
<b>Profit (loss) attributable to:</b>					
Equity holders of the Company		752,574	(1,378)	749,641	(6,012)
Non-controlling interest of the subsidiary		-	(5,684)	-	-
		<b>752,574</b>	<b>(7,062)</b>		
					(Unit: Baht)
<b>Basic earnings per share</b>					
Profit (loss) attributable to equity holders of the Company	15	0.5768	(0.0011)	0.5746	(0.0046)
					(Unit: Thousand shares)
Weighted average number of ordinary shares		1,304,664	1,304,664	1,304,664	1,304,664

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

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries**  
**Statement of comprehensive income**  
**For the three-month period ended 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2021	2020	2021	2020
<b>Profit (loss) for the period</b>		<u>752,574</u>	<u>(7,062)</u>	<u>749,641</u>	<u>(6,012)</u>
<b>Other comprehensive income:</b>					
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Gain on investment in REIT designated at fair value through other comprehensive income - net of income tax of associate	9	<u>2,221</u>	<u>4,043</u>	<u>-</u>	<u>-</u>
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		<u>2,221</u>	<u>4,043</u>	<u>-</u>	<u>-</u>
<b>Other comprehensive income for the period</b>		<u>2,221</u>	<u>4,043</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the period</b>		<u><u>754,795</u></u>	<u><u>(3,019)</u></u>	<u><u>749,641</u></u>	<u><u>(6,012)</u></u>
<b>Total comprehensive income attributable to:</b>					
Equity holders of the Company		<u>754,795</u>	<u>2,665</u>	<u><u>749,641</u></u>	<u><u>(6,012)</u></u>
Non-controlling interest of the subsidiary		<u>-</u>	<u>(5,684)</u>		
		<u><u>754,795</u></u>	<u><u>(3,019)</u></u>		

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

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries****Income statement****For the six-month period ended 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2021	2020	2021	2020
<b>Continuing operation</b>					
<b>Revenues</b>					
Sales		2,692,199	1,924,355	-	-
Service income		7,668	9,635	-	-
Dividend income	9	-	-	9,291	27,873
Interest income		4,932	8,960	8,319	15,064
Other income		3,827	10,854	3,869	1,788
Income from compensation for damages according to the court judgements	17.5	920,583	-	920,583	-
<b>Total revenues</b>		<b>3,629,209</b>	<b>1,953,804</b>	<b>942,062</b>	<b>44,725</b>
<b>Expenses</b>					
Cost of sales		2,505,549	1,774,762	-	-
Cost of services		124	191	-	-
Selling and distribution expenses		45,321	42,827	-	-
Administrative expenses		147,648	131,630	28,554	22,329
<b>Total expenses</b>		<b>2,698,642</b>	<b>1,949,410</b>	<b>28,554</b>	<b>22,329</b>
<b>Profit from operating activities</b>		<b>930,567</b>	<b>4,394</b>	<b>913,508</b>	<b>22,396</b>
Share of profit (loss) from investment in associate	9	14,471	(20,815)	-	-
Finance cost		(16,177)	(17,407)	(27)	(1,410)
<b>Profit (loss) before income tax</b>		<b>928,861</b>	<b>(33,828)</b>	<b>913,481</b>	<b>20,986</b>
Income tax expense	13	(175,296)	(867)	(171,584)	-
<b>Profit (loss) for the period from continuing operation</b>		<b>753,565</b>	<b>(34,695)</b>	<b>741,897</b>	<b>20,986</b>
<b>Discontinued operation</b>					
Loss for the period from discontinued operation	14	-3,920	-1,161	-3,920	-1,161
<b>Profit (loss) for the period</b>		<b>749,645</b>	<b>(35,856)</b>	<b>737,977</b>	<b>19,825</b>
<b>Profit (loss) attributable to:</b>					
Equity holders of the Company		749,645	(29,760)	737,977	19,825
Non-controlling interest of the subsidiary		-	(6,096)		
		<b>749,645</b>	<b>(35,856)</b>		
(Unit: Baht)					
<b>Basic earnings per share</b>					
Profit (loss) attributable to equity holders of the Company	15	0.5746	(0.0228)	0.5656	0.0152
(Unit: Thousand shares)					
Weighted average number of ordinary shares		1,304,664	1,304,664	1,304,664	1,304,664

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

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries**  
**Statement of comprehensive income**  
**For the six-month period ended 30 June 2021**

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2021	2020	2021	2020
<b>Profit (loss) for the period</b>		<u>749,645</u>	<u>(35,856)</u>	<u>737,977</u>	<u>19,825</u>
<b>Other comprehensive income:</b>					
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Gain (loss) on investment in REIT designated at fair value through other comprehensive income - net of income tax of associate	9	<u>5,065</u>	<u>(12,619)</u>	<u>-</u>	<u>-</u>
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		<u>5,065</u>	<u>(12,619)</u>	<u>-</u>	<u>-</u>
<b>Other comprehensive income for the period</b>		<u>5,065</u>	<u>(12,619)</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the period</b>		<u><u>754,710</u></u>	<u><u>(48,475)</u></u>	<u><u>737,977</u></u>	<u><u>19,825</u></u>
<b>Total comprehensive income attributable to:</b>					
Equity holders of the Company		<u>754,710</u>	<u>(42,379)</u>	<u><u>737,977</u></u>	<u><u>19,825</u></u>
Non-controlling interest of the subsidiary		<u>-</u>	<u>(6,096)</u>		
		<u><u>754,710</u></u>	<u><u>(48,475)</u></u>		

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

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries****Statement of cash flows****For the six-month period ended 30 June 2021**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	2021	2020	2021	2020
<b>Cash flows from operating activities</b>				
Profit (loss) before tax from continuing operation	928,861	(33,828)	913,481	20,986
Loss before tax from discontinued operation	(3,920)	(1,161)	(3,920)	(1,161)
Profit (loss) before income tax	924,941	(34,989)	909,561	19,825
Adjustments to reconcile profit (loss) before income tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	78,416	70,966	5,106	1,777
Amortisation of advances received for renovation of gasoline stations	(23,615)	(19,912)	-	-
Allowance for expected credit losses	117	847	-	-
Reduction of cost of inventories to net realisable value	67	889	-	-
(Gain) loss on sales of investment units in mutual funds	(2,187)	3,023	(2,187)	2,715
Loss on the change in value of investment units in mutual funds	1,100	339	1,113	261
(Gain) loss on sales of equipment	20	(114)	-	-
Loss on impairment of buildings and equipment	-	9,136	-	-
Provisions for long-term employee benefits	1,048	957	249	243
Provision for decommissioning costs	8	8	-	-
Dividend income from associate	-	-	(9,291)	(27,873)
Income from compensation for damages according to the court judgements	(920,583)	-	(920,583)	-
Interest income	(4,932)	(8,960)	(8,319)	(15,064)
Interest expense	530	1,515	-	1,410
Interest expense from lease liabilities	15,647	15,210	27	-
Loss on lease modification	409	-	-	-
Share of (profit) loss from investment in associate	(14,471)	20,815	-	-
Profit (loss) from operating activities before changes in operating assets and liabilities	56,515	59,730	(24,324)	(16,706)
Operating assets (increase) decrease				
Trade and other receivables	(7,527)	9,713	(4,235)	1,344
Inventories	(8,388)	21,479	-	-
Other current assets	(1,488)	1,821	(665)	(115)
Other non-current assets	(1,087)	(129)	(996)	-
Operating liabilities increase (decrease)				
Trade and other payables	8,163	(49,854)	(12,495)	(1,124)
Other current liabilities	1,045	(1,108)	426	76
Cash flows from (used in) operating activities	47,233	41,652	(42,289)	(16,525)
Cash received from compensation for damages and interest income	97,730	-	97,730	-
Cash paid for interest expense	(530)	(1,517)	-	(1,410)
Cash paid for interest expense from lease liabilities	(12,703)	(5,318)	(27)	-
Cash received from income tax refund	16,075	182	-	-
Cash paid for income tax	(2,178)	(4,183)	(166)	(205)
<b>Net cash flows from (used in) operating activities</b>	<b>145,627</b>	<b>30,816</b>	<b>55,248</b>	<b>(18,140)</b>

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



(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries****Statement of cash flows (continued)****For the six-month period ended 30 June 2021**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	2021	2020	2021	2020
<b>Cash flows from investing activities</b>				
Increase in pledged deposits at banks	-	(1,000)	-	-
Interest received	4,829	8,632	8,260	14,850
Dividend received from associate	9,291	27,873	9,291	27,873
Cash paid for purchases of investment units in mutual funds	(798,000)	(847,200)	(498,000)	(777,000)
Proceeds from sales of investment units in mutual funds	1,574,187	731,875	1,574,187	652,353
Increase in short-term loans to related parties	(540,000)	(100,000)	(720,000)	(100,000)
Increase in short-term loans to unrelated party	(11,275)	-	-	-
Increase in long-term loans to related party	-	-	(120,000)	-
Decrease in long-term loans to unrelated parties	263	240	-	-
Proceeds from sales of note receivable	-	200,000	-	200,000
Cash paid for investment in subsidiaries	-	-	(309,999)	-
Acquisitions of equipment	(48,178)	(98,386)	(4)	(9)
Acquisitions of intangible assets	(1,152)	(470)	(1,247)	-
Proceeds from sales of equipment	3	317	-	-
Proceeds from sales of intangible assets	-	-	2,387	-
Cash paid for right-of-use assets	(2,720)	(6,459)	-	-
Advances received for renovation of gasoline stations	31,000	90,400	-	-
<b>Net cash flows from (used in) investing activities</b>	<b>218,248</b>	<b>5,822</b>	<b>(55,125)</b>	<b>18,067</b>
<b>Cash flows from financing activities</b>				
Decrease in short-term loans from unrelated parties	-	(200)	-	-
Cash paid for lease liabilities	(12,924)	(21,647)	(1,148)	-
<b>Net cash flows used in financing activities</b>	<b>(12,924)</b>	<b>(21,847)</b>	<b>(1,148)</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>350,951</b>	<b>14,791</b>	<b>(1,025)</b>	<b>(73)</b>
Cash and cash equivalents at beginning of period	117,362	104,251	8,341	6,633
<b>Cash and cash equivalents at end of period</b>	<b>468,313</b>	<b>119,042</b>	<b>7,316</b>	<b>6,560</b>
	-	-	-	-
<b>Supplemental cash flows information:</b>				
Non-cash items				
Increase in right-of-use assets	30,959	22,293	3,325	-
Transfer of trade accounts payable to compensation creditor for damages according to the court judgement	(1,518,109)	-	(1,518,109)	-
Gain (loss) on investment in REIT designated at fair value through other comprehensive income - net of income tax of associate	5,065	(12,619)	-	-

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

(Unaudited but reviewed)

RPCG Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the six-month period ended 30 June 2021

(Unit: Thousand Baht)

	Consolidated financial statements									
	Equity attributable to owners of the Company									
	Issued and paid-up share capital	Premium on ordinary shares	Retained earnings		Revaluation surplus on assets	Other components of shareholders' equity		Total equity attributable to shareholders of the Company	Equity attributable to non-controlling interest of the subsidiary	Total shareholders' equity
Appropriated - statutory reserve			Unappropriated (deficit)	Share of other comprehensive income of associate		Total other components of shareholders' equity				
<b>Balance as at 1 January 2020</b>	1,304,664	335,967	80,305	(210,929)	206,316	2,844	209,160	1,719,167	13,111	1,732,278
Loss for the period	-	-	-	(29,760)	-	-	-	(29,760)	(6,096)	(35,856)
Other comprehensive income for the period	-	-	-	-	-	(12,619)	(12,619)	(12,619)	-	(12,619)
Total comprehensive income for the period	-	-	-	(29,760)	-	(12,619)	(12,619)	(42,379)	(6,096)	(48,475)
<b>Balance as at 30 June 2020</b>	<u>1,304,664</u>	<u>335,967</u>	<u>80,305</u>	<u>(240,689)</u>	<u>206,316</u>	<u>(9,775)</u>	<u>196,541</u>	<u>1,676,788</u>	<u>7,015</u>	<u>1,683,803</u>
<b>Balance as at 1 January 2021</b>	1,304,664	-	-	249,730	206,316	(12,204)	194,112	1,748,506	-	1,748,506
Profit for the period	-	-	-	749,645	-	-	-	749,645	-	749,645
Other comprehensive income for the period	-	-	-	-	-	5,065	5,065	5,065	-	5,065
Total comprehensive income for the period	-	-	-	749,645	-	5,065	5,065	754,710	-	754,710
<b>Balance as at 30 June 2021</b>	<u>1,304,664</u>	<u>-</u>	<u>-</u>	<u>999,375</u>	<u>206,316</u>	<u>(7,139)</u>	<u>199,177</u>	<u>2,503,216</u>	<u>-</u>	<u>2,503,216</u>
	-	-	-	-	-	-	-	-	-	-

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

(Unaudited but reviewed)

**RPCG Public Company Limited and its subsidiaries**  
**Statement of changes in shareholders' equity (continued)**  
**For the six-month period ended 30 June 2021**

(Unit: Thousand Baht)

**Separate financial statements**

	Issued and paid-up share capital	Premium on ordinary shares	Retained earnings		Revaluation surplus on assets	Other components of shareholders' equity	Total shareholders' equity
			Appropriated - statutory reserve	Unappropriated (deficit)		Total other components of shareholders' equity	
<b>Balance as at 1 January 2020</b>	1,304,664	335,967	80,305	(515,812)	155,273	155,273	1,360,397
Profit for the period	-	-	-	19,825	-	-	19,825
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	19,825	-	-	19,825
<b>Balance as at 30 June 2020</b>	<u>1,304,664</u>	<u>335,967</u>	<u>80,305</u>	<u>(495,987)</u>	<u>155,273</u>	<u>155,273</u>	<u>1,380,222</u>
<b>Balance as at 1 January 2021</b>	1,304,664	-	-	(43,259)	155,273	155,273	1,416,678
Profit for the period	-	-	-	737,977	-	-	737,977
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	737,977	-	-	737,977
<b>Balance as at 30 June 2021</b>	<u>1,304,664</u>	<u>-</u>	<u>-</u>	<u>694,718</u>	<u>155,273</u>	<u>155,273</u>	<u>2,154,655</u>
	-	-	-	-	-	-	-

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