

**Unique Mining Services Public Company Limited  
and its Subsidiaries**

Condensed interim financial statements  
for the three-month and nine-month periods ended  
30 September 2024  
and  
Independent auditor's review report

## **Independent Auditor’s Report on Review of Interim Financial Information**

### **To the Board of Directors of Unique Mining Services Public Company Limited**

I have reviewed the accompanying consolidated and separate statements of financial position of Unique Mining Services Public Company Limited and its subsidiaries, and of Unique Mining Services Public Company Limited, respectively, as at 30 September 2024; the consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 September 2024, the consolidated and separate statements of changes in equity and cash flows for the nine-month period ended 30 September 2024; and condensed notes (“interim financial information”). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”. My responsibility is to express a conclusion on this interim financial information based on my review.

#### *Scope of Review*

I conducted my 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

#### *Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”.

*Emphasis of matter*

I draw attention to Note 2 to the interim financial statements which describes that the Group and the Company incurred a net loss for the three-month period ended 30 September 2024 of Baht 12.9 million and Baht 6.9 million and for the nine-month period ended 30 September 2024 of Baht 35.3 million and Baht 22.8 million, respectively. As of that date, the Group and the Company's current liabilities exceeded current assets by Baht 655.0 million and Baht 619.9 million, respectively, and the deficit balances were Baht 1,017.5 million and Baht 995.2 million, respectively. However, the Group and the Company has obtained financial support from the ultimate parent company and is implementing policies and procedures in an attempt to manage its liquidity risk and other circumstances. These circumstances indicate the existence of a material uncertainty that may cast significant doubt about the Group's and the Company's ability to continue as a going concern. My conclusion is not modified in respect of this matter.

(Veerachai Ratanajaratkul)  
Certified Public Accountant  
Registration No. 4323

KPMG Phoomchai Audit Ltd.  
Bangkok  
13 November 2024

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Statement of financial position**

Assets	Note	Consolidated financial statements		Separate financial statements	
		30 September 2024 (Unaudited)	31 December 2023	30 September 2024 (Unaudited)	31 December 2023
		<i>(in Baht)</i>			
<b>Current assets</b>					
Cash and cash equivalents		136,195,449	216,048,398	122,956,379	210,568,043
Trade receivables	4	42,421,317	15,773,537	34,990,852	13,621,716
Other current receivables	3	31,100,484	30,045,690	27,903,132	25,346,904
Current portion of lease receivables	3, 5	12,387,016	6,146,721	12,387,016	6,146,721
Short-term loan to related party	3	-	-	66,750,000	40,750,000
Inventories		6,443,939	4,819,630	5,195,815	4,465,053
Other current assets		837,080	2,176,588	756,429	2,067,034
<b>Total current assets</b>		<b>229,385,285</b>	<b>275,010,564</b>	<b>270,939,623</b>	<b>302,965,471</b>
<b>Non-current assets</b>					
Restricted deposit at financial institution	10	1,758,475	1,740,335	-	-
Investments in subsidiaries	6	-	-	183,263,207	183,263,207
Lease receivables	3, 5	153,995,414	114,181,758	153,995,414	114,181,758
Investment properties		143,356,556	151,057,051	143,356,556	151,057,051
Advances for purchase of equipment		8,171,679	13,278,259	6,788,992	12,787,259
Property, plant and equipment	7	522,720,899	549,464,469	334,141,024	371,441,785
Right-of-use assets		5,394,705	3,301,845	5,394,705	3,301,845
Digital assets		46,295,980	28,899,229	46,295,980	28,899,229
Intangible assets		181,999	202,003	153,968	182,324
Other non-current assets		12,918,547	11,351,327	8,271,364	7,807,542
<b>Total non-current assets</b>		<b>894,794,254</b>	<b>873,476,276</b>	<b>881,661,210</b>	<b>872,922,000</b>
<b>Total assets</b>		<b>1,124,179,539</b>	<b>1,148,486,840</b>	<b>1,152,600,833</b>	<b>1,175,887,471</b>

The accompanying notes form an integral part of the interim financial statements.

# Unique Mining Services Public Company Limited and its Subsidiaries

## Statement of financial position

Liabilities and equity	Note	Consolidated financial statements		Separate financial statements	
		30 September 2024	31 December 2023	30 September 2024	31 December 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<i>(in Baht)</i>					
<b>Current liabilities</b>					
Short-term borrowings from financial institution	8	10,000,000	28,557,023	10,000,000	28,557,023
Trade payables		13,932,356	4,091,180	12,989,199	3,896,129
Other current payables	3	10,779,371	14,463,122	7,317,790	11,450,840
Current portion of lease liabilities	3, 8	1,471,101	1,550,590	1,471,101	1,550,590
Short-term borrowings from related parties	3, 8	758,937,000	758,937,000	770,937,000	780,937,000
Accrued interest expenses to related parties	3	84,185,229	58,568,074	84,255,421	58,678,060
Accrued expenses		3,774,964	6,939,189	2,762,683	6,269,302
Other current liabilities		1,302,181	2,645,313	1,154,250	2,277,521
<b>Total current liabilities</b>		<b>884,382,202</b>	<b>875,751,491</b>	<b>890,887,444</b>	<b>893,616,465</b>
<b>Non-current liabilities</b>					
Lease liabilities	3, 8	2,658,521	1,264,145	2,658,521	1,264,145
Provision for employee benefits		4,467,348	4,049,749	4,096,825	3,716,021
Other non-current liabilities		1,579,046	1,067,117	1,579,046	1,067,117
<b>Total non-current liabilities</b>		<b>8,704,915</b>	<b>6,381,011</b>	<b>8,334,392</b>	<b>6,047,283</b>
<b>Total liabilities</b>		<b>893,087,117</b>	<b>882,132,502</b>	<b>899,221,836</b>	<b>899,663,748</b>
<b>Equity</b>					
Share capital:					
Authorised share capital		644,174,772	644,174,772	644,174,772	644,174,772
Issued and paid-up share capital		644,174,772	644,174,772	644,174,772	644,174,772
Share premium on ordinary shares		593,893,282	593,893,282	593,893,282	593,893,282
Retained earnings (deficit)					
Appropriated to legal reserve		10,500,000	10,500,000	10,500,000	10,500,000
Deficit		(1,017,475,647)	(982,213,731)	(995,189,057)	(972,344,331)
<b>Equity attributable to owners of the parent</b>		<b>231,092,407</b>	<b>266,354,323</b>	<b>253,378,997</b>	<b>276,223,723</b>
Non-controlling interests		15	15	-	-
<b>Total equity</b>		<b>231,092,422</b>	<b>266,354,338</b>	<b>253,378,997</b>	<b>276,223,723</b>
<b>Total liabilities and equity</b>		<b>1,124,179,539</b>	<b>1,148,486,840</b>	<b>1,152,600,833</b>	<b>1,175,887,471</b>

The accompanying notes form an integral part of the interim financial statements.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Statement of comprehensive income (Unaudited)**

	Note	Consolidated financial statements		Separate financial statements	
		Three-month period ended 30 September		Three-month period ended 30 September	
		2024	2023	2024	2023
		(in Baht)			
<b>Income</b>					
Revenue from sales of goods	9	36,676,318	38,640,913	33,363,295	38,640,913
Revenue from rendering of services	3, 9	23,055,905	28,852,328	18,523,908	16,773,780
Revenue from sales and services of solar cell	3, 9	3,600,941	9,086,705	3,600,941	9,086,705
Revenue from digital assets mining	9	1,984,464	3,464,006	1,984,464	3,464,006
<b>Total income</b>	9	<b>65,317,628</b>	<b>80,043,952</b>	<b>57,472,608</b>	<b>67,965,404</b>
<b>Costs</b>					
Costs of sales of goods	3	33,235,137	33,224,609	28,951,291	33,224,609
Costs of rendering of services		17,098,598	25,765,948	11,498,946	11,831,204
Costs of sales and services of solar cell		135,000	6,162,836	135,000	6,162,836
Costs of digital assets mining		6,783,748	7,883,548	6,783,748	7,883,548
<b>Total costs</b>		<b>57,252,483</b>	<b>73,036,941</b>	<b>47,368,985</b>	<b>59,102,197</b>
<b>Gross profits</b>		<b>8,065,145</b>	<b>7,007,011</b>	<b>10,103,623</b>	<b>8,863,207</b>
Other income		104,751	520,952	3,031,764	2,588,001
<b>Profit before expenses</b>		<b>8,169,896</b>	<b>7,527,963</b>	<b>13,135,387</b>	<b>11,451,208</b>
Distribution costs		1,683,362	1,654,215	1,539,332	1,654,215
Administrative expenses	3	10,400,937	9,652,295	9,426,174	8,712,484
<b>Total expenses</b>		<b>12,084,299</b>	<b>11,306,510</b>	<b>10,965,506</b>	<b>10,366,699</b>
<b>Profit (loss) from operating activities</b>		<b>(3,914,403)</b>	<b>(3,778,547)</b>	<b>2,169,881</b>	<b>1,084,509</b>
Finance costs	3	(9,011,964)	(8,166,352)	(9,117,827)	(8,985,629)
<b>Loss before income tax expense</b>		<b>(12,926,367)</b>	<b>(11,944,899)</b>	<b>(6,947,946)</b>	<b>(7,901,120)</b>
Tax income (expense)		(8,234)	178,770	-	-
<b>Loss for the period</b>		<b>(12,934,601)</b>	<b>(11,766,129)</b>	<b>(6,947,946)</b>	<b>(7,901,120)</b>
<b>Other comprehensive income for the period</b>		-	-	-	-
<b>Total comprehensive income for the period</b>		<b>(12,934,601)</b>	<b>(11,766,129)</b>	<b>(6,947,946)</b>	<b>(7,901,120)</b>
<b>Loss attributable to:</b>					
Owners of the parent		(12,934,601)	(11,766,129)	(6,947,946)	(7,901,120)
Non-controlling interests		-	-	-	-
<b>Loss for the period</b>		<b>(12,934,601)</b>	<b>(11,766,129)</b>	<b>(6,947,946)</b>	<b>(7,901,120)</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the parent		(12,934,601)	(11,766,129)	(6,947,946)	(7,901,120)
Non-controlling interests		-	-	-	-
<b>Total comprehensive income for the period</b>		<b>(12,934,601)</b>	<b>(11,766,129)</b>	<b>(6,947,946)</b>	<b>(7,901,120)</b>
<b>Basic loss per share</b>		<b>(0.010)</b>	<b>(0.010)</b>	<b>(0.005)</b>	<b>(0.007)</b>

The accompanying notes form an integral part of the interim financial statements.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Statement of comprehensive income (Unaudited)**

	Note	Consolidated financial statements Nine-month period ended 30 September		Separate financial statements Nine-month period ended 30 September	
		2024	2023	2024	2023
<i>(in Baht)</i>					
<b>Income</b>					
Revenue from sales of goods	9	113,272,875	162,913,152	109,959,852	162,913,152
Revenue from rendering of services	3, 9	65,656,367	89,951,931	47,433,640	40,485,673
Revenue from sales and services of solar cell	3, 9	64,964,352	55,003,906	64,964,352	55,003,906
Revenue from digital assets mining	9	17,396,751	15,504,313	17,396,751	15,504,313
<b>Total income</b>	9	<b>261,290,345</b>	<b>323,373,302</b>	<b>239,754,595</b>	<b>273,907,044</b>
<b>Costs</b>					
Costs of sales of goods	3	100,409,581	144,057,463	96,125,735	144,057,463
Costs of rendering of services		52,736,591	73,766,787	32,404,433	26,528,681
Costs of sales and services of solar cell		48,431,698	38,731,457	48,431,698	38,731,457
Costs of digital assets mining		29,022,667	31,087,182	29,022,667	31,087,182
<b>Total costs</b>		<b>230,600,537</b>	<b>287,642,889</b>	<b>205,984,533</b>	<b>240,404,783</b>
<b>Gross profits</b>		<b>30,689,808</b>	<b>35,730,413</b>	<b>33,770,062</b>	<b>33,502,261</b>
Other income		696,503	1,637,801	8,809,202	7,324,321
<b>Profit before expenses</b>		<b>31,386,311</b>	<b>37,368,214</b>	<b>42,579,264</b>	<b>40,826,582</b>
Distribution costs		4,883,743	5,969,029	4,739,713	5,969,029
Administrative expenses	3	36,987,924	26,750,853	33,504,855	24,535,503
<b>Total expenses</b>		<b>41,871,667</b>	<b>32,719,882</b>	<b>38,244,568</b>	<b>30,504,532</b>
<b>Profit (loss) from operating activities</b>		<b>(10,485,356)</b>	<b>4,648,332</b>	<b>4,334,696</b>	<b>10,322,050</b>
Finance costs	3	(24,751,768)	(23,453,707)	(27,179,422)	(24,434,149)
<b>Loss before income tax expense</b>		<b>(35,237,124)</b>	<b>(18,805,375)</b>	<b>(22,844,726)</b>	<b>(14,112,099)</b>
Tax expense		(24,792)	(19,677)	-	-
<b>Loss for the period</b>		<b>(35,261,916)</b>	<b>(18,825,052)</b>	<b>(22,844,726)</b>	<b>(14,112,099)</b>
<b>Other comprehensive income for the period</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b>(35,261,916)</b>	<b>(18,825,052)</b>	<b>(22,844,726)</b>	<b>(14,112,099)</b>
<b>Loss attributable to:</b>					
Owners of the parent		(35,261,916)	(18,825,052)	(22,844,726)	(14,112,099)
Non-controlling interests		-	-	-	-
<b>Loss for the period</b>		<b>(35,261,916)</b>	<b>(18,825,052)</b>	<b>(22,844,726)</b>	<b>(14,112,099)</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the parent		(35,261,916)	(18,825,052)	(22,844,726)	(14,112,099)
Non-controlling interests		-	-	-	-
<b>Total comprehensive income for the period</b>		<b>(35,261,916)</b>	<b>(18,825,052)</b>	<b>(22,844,726)</b>	<b>(14,112,099)</b>
<b>Basic loss per share</b>		<b>(0.027)</b>	<b>(0.016)</b>	<b>(0.018)</b>	<b>(0.012)</b>

The accompanying notes form an integral part of the interim financial statements.

## Unique Mining Services Public Company Limited and its Subsidiaries

### Statement of changes in equity (Unaudited)

	Consolidated financial statements						
	Issued and paid-up share capital	Share premium	Retained earnings (deficit)		Equity attributable to owners of the parent	Non- controlling interests	Total equity
			Legal reserve	Deficit (in Baht)			
<b>Nine-month period ended 30 September 2023</b>							
<b>Balance at 1 January 2023</b>	<b>572,599,797</b>	<b>465,419,213</b>	<b>10,500,000</b>	<b>(946,279,673)</b>	<b>102,239,337</b>	<b>(8)</b>	<b>102,239,329</b>
<b>Transactions with owners, recorded directly in equity</b>							
<i>Changes in ownership interests in subsidiaries</i>							
Acquisition of non-controlling interests without a change in control	-	-	-	-	-	23	23
<b>Total changes in ownership interest in subsidiaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>23</b>
<b>Total transactions with owners, recorded directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>23</b>
<b>Comprehensive income for the period</b>							
Loss	-	-	-	(18,825,052)	(18,825,052)	-	(18,825,052)
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,825,052)</b>	<b>(18,825,052)</b>	<b>-</b>	<b>(18,825,052)</b>
<b>Balance at 30 September 2023</b>	<b>572,599,797</b>	<b>465,419,213</b>	<b>10,500,000</b>	<b>(965,104,725)</b>	<b>83,414,285</b>	<b>15</b>	<b>83,414,300</b>

The accompanying notes form an integral part of the interim financial statements.



## Unique Mining Services Public Company Limited and its Subsidiaries

### Statement of changes in equity (Unaudited)

	Consolidated financial statements						
	Issued and paid-up share capital	Share premium	Retained earnings (deficit)		Equity attributable to owners of the parent	Non- controlling interests	Total equity
			Legal reserve	Deficit <i>(in Baht)</i>			
<b>Nine-month period ended 30 September 2024</b>							
<b>Balance at 1 January 2024</b>	<b>644,174,772</b>	<b>593,893,282</b>	<b>10,500,000</b>	<b>(982,213,731)</b>	<b>266,354,323</b>	<b>15</b>	<b>266,354,338</b>
<b>Comprehensive income for the period</b>							
Loss	-	-	-	(35,261,916)	(35,261,916)	-	(35,261,916)
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,261,916)</b>	<b>(35,261,916)</b>	<b>-</b>	<b>(35,261,916)</b>
<b>Balance at 30 September 2024</b>	<b>644,174,772</b>	<b>593,893,282</b>	<b>10,500,000</b>	<b>(1,017,475,647)</b>	<b>231,092,407</b>	<b>15</b>	<b>231,092,422</b>

The accompanying notes form an integral part of the interim financial statements.

## Unique Mining Services Public Company Limited and its Subsidiaries

### Statement of changes in equity (Unaudited)

	Issued and paid-up share capital	Share premium	Separate financial statements		Total equity
			Legal reserve <i>(in Baht)</i>	Retained earnings (deficit) Deficit	
<b>Nine-month period ended 30 September 2023</b>					
<b>Balance at 1 January 2023</b>	<b>572,599,797</b>	<b>465,419,213</b>	<b>10,500,000</b>	<b>(946,333,232)</b>	<b>102,185,778</b>
<b>Comprehensive income for the period</b>					
Loss	-	-	-	(14,112,099)	(14,112,099)
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,112,099)</b>	<b>(14,112,099)</b>
<b>Balance at 30 September 2023</b>	<b>572,599,797</b>	<b>465,419,213</b>	<b>10,500,000</b>	<b>(960,445,331)</b>	<b>88,073,679</b>
<b>Nine-month period ended 30 September 2024</b>					
<b>Balance at 1 January 2024</b>	<b>644,174,772</b>	<b>593,893,282</b>	<b>10,500,000</b>	<b>(972,344,331)</b>	<b>276,223,723</b>
<b>Comprehensive income for the period</b>					
Loss	-	-	-	(22,844,726)	(22,844,726)
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,844,726)</b>	<b>(22,844,726)</b>
<b>Balance at 30 September 2024</b>	<b>644,174,772</b>	<b>593,893,282</b>	<b>10,500,000</b>	<b>(995,189,057)</b>	<b>253,378,997</b>

The accompanying notes form an integral part of the interim financial statements.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Statement of cash flows (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Nine-month period ended		Nine-month period ended	
	30 September		30 September	
	2024	2023	2024	2023
	<i>(in Baht)</i>			
<b><i>Cash flows from operating activities</i></b>				
Loss for the period	(35,261,916)	(18,825,052)	(22,844,726)	(14,112,099)
<i>Adjustments to reconcile loss to cash receipts (payments)</i>				
Tax expense	24,792	19,677	-	-
Finance costs	24,751,768	23,453,707	27,179,422	24,434,149
Depreciation and amortisation	31,838,372	30,781,066	24,058,793	22,774,484
Revenue from digital assets mining	(17,396,751)	(15,504,313)	(17,396,751)	(15,504,313)
Reversal of impairment loss from assets	-	(1,308,297)	-	(1,308,297)
Provision for employee benefits	417,599	402,016	380,804	366,479
Gain on disposal of property, plant and equipment	-	(4,999)	-	(4,999)
Reversal of expected credit loss	(135,800)	(21,605)	(135,800)	(21,605)
Loss from reassessment of lease receivable	5,073,204	-	5,073,204	-
(Reversal of) loss on inventories devaluation	(107,940)	145,235	(107,940)	145,235
Interest income	(482,166)	(154,708)	(3,026,226)	(1,544,767)
	<u>8,721,162</u>	<u>18,982,727</u>	<u>13,180,780</u>	<u>15,224,267</u>
<b><i>Changes in operating assets and liabilities</i></b>				
Trade receivables	(26,511,980)	4,832,569	(21,233,336)	(780,496)
Other current receivables	(1,054,794)	(8,144,586)	41,936	(5,537,968)
Lease receivables	(3,100,457)	(9,322,370)	(3,100,457)	(9,322,370)
Inventories	(1,516,369)	5,285,347	(622,822)	5,381,251
Other current assets	1,339,508	(703,578)	1,310,605	188,140
Restricted deposit at financial institution	(18,140)	(6,437)	-	-
Right-of-use asset	(3,186,916)	-	(3,186,916)	-
Other non-current assets	(1,209,402)	(2,328,522)	-	(2,133,200)
Trade payables	9,841,176	(11,023,471)	9,093,070	(7,839,916)
Other current payables	3,084,310	15,980,707	825,598	13,714,110
Lease liabilities	2,390,187	-	2,390,187	-
Accrued expenses	(3,139,612)	(3,500,859)	(3,482,006)	(4,055,151)
Other current liabilities	(1,343,132)	457,842	(1,123,271)	571,235
Other non-current liabilities	511,929	(571,427)	511,929	(571,428)
<b>Net cash (used in) from operating activities</b>	<b>(15,192,530)</b>	<b>9,937,942</b>	<b>(5,394,703)</b>	<b>4,838,474</b>
Taxes received (paid)	(357,818)	(349,107)	(463,822)	570,994
<b>Net cash (used in) from operating activities</b>	<b>(15,550,348)</b>	<b>9,588,835</b>	<b>(5,858,525)</b>	<b>5,409,468</b>

The accompanying notes form an integral part of the interim financial statements.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Statement of cash flows (Unaudited)**

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	Nine-month period ended		Nine-month period ended	
	30 September		30 September	
	2024	2023	2024	2023
	<i>(in Baht)</i>			
<b><i>Cash flows from investing activities</i></b>				
Acquisition of investment in subsidiary	-	-	-	(44,249,977)
Increase in short-term loans to related parties	-	-	(26,000,000)	(40,750,000)
Proceeds from sales of property, plant and equipment	-	5,000	-	5,000
Acquisition of property, plant and equipment	(42,453,108)	(185,762,064)	(23,498,225)	(122,825,253)
Acquisition of intangible assets	(26,632)	(15,000)	(12,800)	(15,000)
Acquisition of digital assets	-	(1,999,998)	-	(1,999,998)
Interest received	482,166	156,187	428,062	1,343,808
<b>Net cash used in investing activities</b>	<b><u>(41,997,574)</u></b>	<b><u>(187,615,875)</u></b>	<b><u>(49,082,963)</u></b>	<b><u>(208,491,420)</u></b>
<b><i>Cash flows from financing activities</i></b>				
Increase in non-controlling interest	-	23	-	-
Proceeds from short-term borrowings from financial institutions	15,717,341	73,279,042	15,717,341	73,279,042
Repayment of short-term borrowings from financial institutions	(34,274,364)	(75,095,916)	(34,274,364)	(75,095,916)
Proceeds from short-term borrowings from related parties	-	208,600,000	-	208,600,000
Repayment of short-term borrowings from related parties	-	-	(10,000,000)	-
Payment of lease liabilities	(1,075,300)	(1,090,153)	(1,075,300)	(1,090,152)
Finance costs paid	<u>(2,672,704)</u>	<u>(6,723,587)</u>	<u>(3,037,853)</u>	<u>(7,682,305)</u>
<b>Net cash (used in) from financing activities</b>	<b><u>(22,305,027)</u></b>	<b><u>198,969,409</u></b>	<b><u>(32,670,176)</u></b>	<b><u>198,010,669</u></b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b><u>(79,852,949)</u></b>	<b><u>20,942,369</u></b>	<b><u>(87,611,664)</u></b>	<b><u>(5,071,283)</u></b>
Cash and cash equivalents at 1 January	<u>216,048,398</u>	<u>34,716,335</u>	<u>210,568,043</u>	<u>23,392,543</u>
<b>Cash and cash equivalents at 30 September</b>	<b><u><u>136,195,449</u></u></b>	<b><u><u>55,658,704</u></u></b>	<b><u><u>122,956,379</u></u></b>	<b><u><u>18,321,260</u></u></b>
<b><i>Non-cash transactions</i></b>				
Payables for acquisition of property, plant and equipment	2,117,150	3,735,808	1,411,179	3,004,347

The accompanying notes form an integral part of the interim financial statements.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

<b>Note</b>	<b>Contents</b>
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**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

These notes form an integral part of the interim financial statements.

The interim financial statements issued for Thai regulatory reporting purposes are prepared in the Thai language. These English language financial statements have been prepared from the Thai language statutory financial statements and were approved and authorised for issue by the Board of Directors on 13 November 2024

**1 Basis of preparation of the interim financial statements**

The condensed interim financial statements are presented in the same format as the annual financial statements together with notes to the interim financial statements on a condensed basis (“interim financial statements”) in accordance with Thai Accounting Standard (TAS) No. 34 *Interim Financial Reporting*, guidelines promulgated by the Federation of Accounting Professions and applicable rules and regulations of the Thai Securities and Exchange Commission. The interim financial statements focus on new activities, events and circumstances to avoid repetition of information previously reported in annual financial statements. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Company and its subsidiaries for the year ended 31 December 2023.

In preparing these interim financial statements, judgements and estimates are made by management in applying the Group’s accounting policies. Actual results may differ from these estimates. The accounting policies, methods of computation and the key sources of estimation uncertainty were the same as those that described in the financial statements for the year ended 31 December 2023.

**2 Current operations**

The Group and the Company incurred a net loss for three-month period ended 30 September 2024 of Baht 12.9 million and Baht 6.9 million and for nine-month period ended 30 September 2024 of Baht 35.3 million and Baht 22.8 million, respectively (*for the nine-month period ended 30 September 2023: net loss of Baht 18.8 million and Baht 14.1 million, respectively*). As of that date, the Group’s and the Company’s current liabilities exceeded current assets by Baht 655.0 million and Baht 619.9 million, respectively (*31 December 2023: Baht 600.7 million and Baht 590.7 million, respectively*) and the deficit balances were Baht 1,017.5 million and Baht 995.2 million, respectively (*31 December 2023: Baht 982.2 million and Baht 972.3 million, respectively*). These circumstances indicate the existence of a material uncertainty that may cast significant doubt about the Group’s and the Company’s ability to continue as a going concern.

The Company has received financial assistance from Thoresen Thai Agencies Public Company Limited (“TTA”), the ultimate parent company, in form of promissory notes which are payable upon the lender’s request. As at 30 September 2024, the Company had outstanding short-term borrowings from TTA of Baht 758.9 million (*31 December 2023: Baht 758.9 million*) and the Company had fully utilised all short-term borrowing facilities from TTA. In addition, the ultimate parent company issued the letter to confirm that the ultimate parent company and its subsidiaries will not call back the liabilities due from the Company in the next 12 months unless the Company has sufficient funds to meet these obligations earlier.

Moreover, the Group and the Company are in process of solving the financial position, financial performance and financial liquidity problems of the Group and the Company by implementing policies and procedures in an attempt to manage its liquidity risk and other circumstances, increasing efficiency of asset usage, service income and other income, improving current businesses performance and modifying the financial structure by plan to sell off non-operating assets.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

The financial statements have been prepared on a going concern basis, which assumes that the Group and the Company will realise its assets and discharge its liabilities in the normal course of business. Therefore, the financial statements have not included any adjustment of the value of assets to realisable value, or of liabilities to the amounts eventually due, and reclassification of accounts, which may be necessary if the Group and the Company is not able to continue as a going concern.

“C” (Caution) sign

The Stock Exchange of Thailand (“SET”) posted a “CB” (Caution - Business) sign on the Company’s securities traded on the SET when the Group’s and the Company’s total equity balances were less than 50% of the Group’s and the Company’s total paid-up share capital which the Company has already published a plan to resolve this cause.

On 5 June 2024, the Stock Exchange of Thailand (“SET”) posted a “CF” (Caution - Free Float) sign on the Company’s securities traded on the SET because the Company does not meet the qualification to distribute the minority shareholdings in accordance with the criteria of SET which the Company has already published a plan to resolve this cause.

### 3 Related Parties

Relationships with subsidiaries, key managements, and other related parties do not have material changes during the period.

<i>Significant transactions with related parties</i> <i>Nine-month period ended 30 September</i>	<b>Consolidated</b> <b>financial statements</b>		<b>Separate</b> <b>financial statements</b>	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<b>Ultimate parent</b>				
Service expenses (included in administrative expenses)	618	1,319	618	1,319
Finance costs	27,446	24,563	27,446	24,563
<b>Subsidiaries</b>				
Revenue from sales of coal	-	-	897	-
Revenue from rendering of services	-	-	5,407	4,374
Interest income	-	-	2,598	1,527
Finance costs	-	-	325	276
<b>Other related parties</b>				
Revenue from rendering of services	4,171	4,365	4,171	4,365
Service expenses (included in cost of goods sold)	561	150	561	150
Revenue from sales and services of solar cell	-	7,059	-	7,059
<b>Key management personnel</b>				
Key management personnel compensation				
Short-term benefits	4,880	4,431	4,880	4,431
Post-employment benefits	161	155	161	155
<b>Total key management personnel compensation</b>	<b>5,041</b>	<b>4,586</b>	<b>5,041</b>	<b>4,586</b>

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

Balances as at 30 September 2024 and 31 December 2023 with related parties were as follows:

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>		
	30 September 2024	31 December 2023	30 September 2024	31 December 2023	
	<i>(in thousand Baht)</i>				
<b><i>Other current receivables</i></b>					
Ultimate parent	-	54	-	54	
Subsidiaries	-	-	4,610	1,961	
Other related parties	364	587	364	587	
<b>Total</b>	<b>364</b>	<b>641</b>	<b>4,974</b>	<b>2,602</b>	
<b><i>Lease receivables</i></b>					
<i>Current portion</i>					
Other related party	<b>238</b>	<b>220</b>	<b>238</b>	<b>220</b>	
<i>Non-current portion</i>					
Other related parties	<b>6,557</b>	<b>6,738</b>	<b>6,557</b>	<b>6,738</b>	
	<b>Interest rate</b>		<b>Separate financial statements</b>		
	31 December 2023	30 September 2024	31 December 2023	Increase Decrease	30 September 2024
<b><i>Short-term loan to</i></b>	<i>(% per annum)</i>		<i>(in thousand Baht)</i>		
Subsidiaries	6.00	6.00	<b>40,750</b>	26,000	<b>66,750</b>
	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>		
	30 September 2024	31 December 2023	30 September 2024	31 December 2023	
	<i>(in thousand Baht)</i>				
<b><i>Other current payables</i></b>					
Ultimate parent	151	151	151	151	
Other related parties	520	54	520	54	
<b>Total</b>	<b>671</b>	<b>205</b>	<b>671</b>	<b>205</b>	
<b><i>Accrued interest expenses</i></b>					
Ultimate parent	84,185	58,568	84,185	58,568	
Subsidiaries	-	-	70	110	
<b>Total</b>	<b>84,185</b>	<b>58,568</b>	<b>84,255</b>	<b>58,678</b>	
<b><i>Retention</i></b>					
Other related party	<b>1,154</b>	<b>2,151</b>	<b>1,154</b>	<b>2,151</b>	



**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

	Interest rate		Consolidated financial statements			
	31	30	31			30
	December	September	December	Increase	Decrease	September
<i>Short-term borrowings from</i>	2023	2024	2023	<i>(in thousand Baht)</i>		2024
	<i>(% per annum)</i>					
Ultimate parent	4.60 - 5.00	4.60 - 5.00	<b>758,937</b>	-	-	<b>758,937</b>

	Interest rate		Separate financial statements			
	31	30	31			30
	December	September	December	Increase	Decrease	September
<i>Short-term borrowings from</i>	2023	2024	2023	<i>(in thousand Baht)</i>		2024
	<i>(% per annum)</i>					
Ultimate parent	4.60 - 5.00	4.60 - 5.00	758,937	-	-	758,937
Subsidiaries	2.50 - 3.50	3.50	22,000	-	(10,000)	12,000
<b>Total</b>			<b>780,937</b>			<b>770,937</b>

All short-term borrowings from related parties are unsecured and have repayment terms at call.

As at 30 September 2024, the Company has fully utilized short-term facilities from TTA.

	Consolidated financial statements		Separate financial statements	
	30 September	31 December	30 September	31 December
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
<i>Lease liabilities</i>				
<i>Current portion</i>				
Ultimate parent	<b>241</b>	<b>941</b>	<b>241</b>	<b>941</b>

**Significant agreement with related party**

As of 30 September 2024, the Company has operating leases agreement for office space and office equipment with the ultimate parent for 1 year which will be effective until 31 December 2024.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**4 Trade receivables**

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	30 September 2024	31 December 2023	30 September 2024	31 December 2023
	<i>(in thousand Baht)</i>			
Within credit terms	36,839	9,018	32,865	7,997
Overdue				
1 - 30 days	1,207	6,319	-	5,625
31 - 60 days	862	220	496	-
61 - 90 days	879	217	507	-
90 - 365 days	2,644	-	1,133	-
More than 365 days	4,515	4,661	4,429	4,575
<b>Total</b>	<b>46,946</b>	<b>20,435</b>	<b>39,430</b>	<b>18,197</b>
<i>Less</i> allowance for expected credit loss	(4,525)	(4,661)	(4,439)	(4,575)
<b>Net</b>	<b>42,421</b>	<b>15,774</b>	<b>34,991</b>	<b>13,622</b>

The normal credit term granted by the Group ranges from 15 days to 60 days.

<i>Allowance for expected credit loss</i> <i>Nine-month period ended 30 September</i>	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	2024	2023	2024	2023
	<i>(in thousand Baht)</i>			
Reversal	(136)	(22)	(136)	(22)

**5 Lease receivables**

	<b>Consolidated/ Separate financial statements</b>			
	Within 1 year	After 1 year but within 5 years	After 5 years	Total
	<i>(in thousand Baht)</i>			
<b><i>At 30 September 2024</i></b>				
Lease receivables	23,624	83,566	140,992	248,182
<i>Less</i> unearned interest income	(11,237)	(37,469)	(33,094)	(81,800)
<b>Net</b>	<b>12,387</b>	<b>46,097</b>	<b>107,898</b>	<b>166,382</b>
<b><i>At 31 December 2023</i></b>				
Lease receivables	13,873	55,492	115,802	185,167
<i>Less</i> unearned interest income	(7,726)	(26,617)	(30,495)	(64,838)
<b>Net</b>	<b>6,147</b>	<b>28,875</b>	<b>85,307</b>	<b>120,329</b>

The Company has entered the electricity generation from solar roof top contracts with customers. Those contracts have a duration 10 - 20 years.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**6 Investment in subsidiaries**

	Type of business	Separate financial statements											
		Ownership interest		Paid-up capital		Cost		Impairment		Cost - net of impairment		Dividend income	
		30	31	30	31	30	31	30	31	30	31	30	31
		September	December	September	December	September	December	September	December	September	December	September	December
		2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
		(%)		(in thousand Baht)									
<b>Direct subsidiaries</b>													
UMS Lighter Co., Ltd.	Barge conveyance	99.99	99.99	110,000	110,000	110,000	110,000	-	-	110,000	110,000	-	-
UMS Port Services Co., Ltd.	Port service	99.99	99.99	18,000	18,000	18,000	18,000	-	-	18,000	18,000	-	-
UMS Pellet Energy Co., Ltd.	Road transport and trading of biomass energy	99.99	99.99	18,000	18,000	18,000	18,000	(13,293)	(13,293)	4,707	4,707	-	-
UMS Distribution Co., Ltd.	Logistics management and trading of fertilizer	99.99	99.99	5,000	5,000	5,000	5,000	(4,944)	(4,944)	56	56	-	-
UMS Clean Energy 1 Co., Ltd.	Production and distribution of biomass energy	99.99	99.99	48,000	48,000	48,000	48,000	-	-	48,000	48,000	-	-
UMS Clean Energy 2 Co., Ltd.	Production and distribution of electric power	99.99	99.99	2,500	2,500	2,500	2,500	-	-	2,500	2,500	-	-
<b>Total</b>				<b>201,500</b>	<b>201,500</b>	<b>201,500</b>	<b>201,500</b>	<b>(18,237)</b>	<b>(18,237)</b>	<b>183,263</b>	<b>183,263</b>	<b>-</b>	<b>-</b>

All subsidiaries are incorporated and operate in Thailand.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**7 Property, plant and equipment**

<i>Nine-month period ended 30 September 2024</i>	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
	<i>(in thousand Baht)</i>	
Acquisitions - at cost	44,609	25,949
Transfer to lease receivables	(48,027)	(48,027)

As at 30 September 2024, the Company's partial land, partial construction thereon and partial machinery located at Klong Sa-kae Sub-District, Nakornluang District, Ayudhaya province with a net book value of Baht 216.6 million (*31 December 2023: Baht 219.9 million*), have been mortgaged with a bank as collateral for borrowings as disclosed in note 8.

**8 Interest-bearing liabilities**

	<b>Consolidated financial statements</b>					
	30 September 2024			31 December 2023		
	Secured	Unsecured	Total	Secured	Unsecured	Total
	<i>(in thousand Baht)</i>					
Short-term borrowings from financial institution	10,000	-	10,000	28,557	-	28,557
Short-term borrowings from related party	-	758,937	758,937	-	758,937	758,937
Lease liabilities	-	4,130	4,130	-	2,815	2,815
<b>Total interest-bearing liabilities</b>	<b>10,000</b>	<b>763,067</b>	<b>773,067</b>	<b>28,557</b>	<b>761,752</b>	<b>790,309</b>

	<b>Separated financial statements</b>					
	30 September 2024			31 December 2023		
	Secured	Unsecured	Total	Secured	Unsecured	Total
	<i>(in thousand Baht)</i>					
Short-term borrowings from financial institution	10,000	-	10,000	28,557	-	28,557
Short-term borrowings from related party	-	770,937	770,937	-	780,937	780,937
Lease liabilities	-	4,130	4,130	-	2,815	2,815
<b>Total interest-bearing liabilities</b>	<b>10,000</b>	<b>775,067</b>	<b>785,067</b>	<b>28,557</b>	<b>783,752</b>	<b>812,309</b>

As at 30 September 2024, the Company has short-term borrowings facilities from a financial institution, in form of promissory notes, letter of credit and trust receipts totaling Baht 60.0 million (*31 December 2023: Baht 60.0 million*). The facilities are secured by a subsidiary and part of the Company's land and construction, and machinery as disclosed in note 7. The Company had unused short-term borrowings facilities amounting to Baht 50.0 million (*31 December 2023: Baht 31.4 million*).

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**9 Segment information and disaggregation of revenue**

Segment results that are reported to the Group's the chief operating decision maker include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise mainly insert unallocated items, e.g. corporate assets (primarily the Company's headquarters), head office expenses, and tax assets and liabilities.

Management determined that the Group have 3 reportable segments which are the Group's strategic divisions for different products and services, and are managed separately because they require different technology and marketing strategies. The following summary describes the operations in each of the Group's reportable segments.

Segment 1	Distribution of coal and related services
Segment 2	Transport
Segment 3	Energy

The Group is managed and operates principally in Thailand. There are no material revenues derived from, or assets located in, foreign countries.

Each segment's performance is measured based on segment profit before tax, as included in the internal management reports that are reviewed by the Group's CODM. Segment profit before tax is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

<i>For the nine-month period ended 30 September</i>	Distribution of coal and related services		Transport		Energy		Total reportable segments		Others		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	<i>(in thousand Baht)</i>											
<i>Information about reportable segments</i>												
External revenues	<u>153,223</u>	<u>199,033</u>	<u>18,223</u>	<u>49,466</u>	<u>64,964</u>	<u>55,004</u>	<u>236,410</u>	<u>303,503</u>	<u>24,880</u>	<u>19,870</u>	<u>261,290</u>	<u>323,373</u>
Profit (loss) for the period	<u>(24,024)</u>	<u>(10,086)</u>	<u>(3,967)</u>	<u>(3,057)</u>	<u>11,989</u>	<u>14,181</u>	<u>(16,002)</u>	<u>1,038</u>	<u>(19,260)</u>	<u>(19,863)</u>	<u>(35,262)</u>	<u>(18,825)</u>
<i>Disaggregation of revenue</i>												
Sales of coal	109,960	162,913	-	-	-	-	109,960	162,913	3,313	-	113,273	162,913
Selling electricity	-	-	-	-	64,964	55,004	64,964	55,004	-	-	64,964	55,004
Providing services	43,263	36,120	18,223	49,466	-	-	61,486	85,586	4,170	4,366	65,656	89,952
Digital assets mining	-	-	-	-	-	-	-	-	17,397	15,504	17,397	15,504
<b>Total</b>	<b><u>153,223</u></b>	<b><u>199,033</u></b>	<b><u>18,223</u></b>	<b><u>49,466</u></b>	<b><u>64,964</u></b>	<b><u>55,004</u></b>	<b><u>236,410</u></b>	<b><u>303,503</u></b>	<b><u>24,880</u></b>	<b><u>19,870</u></b>	<b><u>261,290</u></b>	<b><u>323,373</u></b>
<i>Timing of revenue recognition</i>												
At a point in time	109,960	162,913	-	-	54,405	50,534	164,365	213,447	20,710	15,504	185,075	228,951
Over time	<u>43,263</u>	<u>36,120</u>	<u>18,223</u>	<u>49,466</u>	<u>10,559</u>	<u>4,470</u>	<u>72,045</u>	<u>90,056</u>	<u>4,170</u>	<u>4,366</u>	<u>76,215</u>	<u>94,422</u>
<b>Total</b>	<b><u>153,223</u></b>	<b><u>199,033</u></b>	<b><u>18,223</u></b>	<b><u>49,466</u></b>	<b><u>64,964</u></b>	<b><u>55,004</u></b>	<b><u>236,410</u></b>	<b><u>303,503</u></b>	<b><u>24,880</u></b>	<b><u>19,870</u></b>	<b><u>261,290</u></b>	<b><u>323,373</u></b>

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

	<u>Distribution of coal and related services</u>	<u>Transport</u>	<u>Energy</u>	<u>Total reportable segments</u> <i>(in thousand Baht)</i>	<u>Others</u>	<u>Elimination of inter-segment transaction</u>	<u>Total</u>
<i>As at 30 September 2024</i>							
Total assets	<u>624,761</u>	<u>116,581</u>	<u>214,353</u>	<u>955,695</u>	<u>172,858</u>	<u>(4,373)</u>	<u>1,124,180</u>
Total liabilities	<u>540,704</u>	<u>5,411</u>	<u>158,804</u>	<u>704,919</u>	<u>192,778</u>	<u>(4,610)</u>	<u>893,087</u>
<i>As at 31 December 2023</i>							
Total assets	<u>660,456</u>	<u>112,237</u>	<u>203,544</u>	<u>976,237</u>	<u>174,389</u>	<u>(2,139)</u>	<u>1,148,487</u>
Total liabilities	<u>536,574</u>	<u>3,662</u>	<u>158,458</u>	<u>698,694</u>	<u>185,400</u>	<u>(1,961)</u>	<u>882,133</u>

**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**10 Financial instruments**

*Carrying amounts and fair values*

Fair values of financial current assets and financial current liabilities are taken to approximate the carrying values due to the relatively short-term maturity of these financial instruments.

Fair values of lease receivables and lease liabilities are taken to approximate the carrying values due to the interest rate stated in the lease contract is approximately close to the market interest rate.

**11 Commitments with non-related parties**

<i>As at 30 September 2024</i>	<b>Consolidated financial statements</b>	<b>Separate financial statements</b>
	<i>(in thousand Baht)</i>	
<b><i>Capital commitment</i></b>		
Solar cell construction contract	4,760	4,760
Machinery purchase contract	2,118	-
<b>Total</b>	<b>6,878</b>	<b>4,760</b>
<b><i>Other commitments</i></b>		
Short-term lease agreements	374	372
Bank guarantees	1,631	1,631
<b>Total</b>	<b>2,005</b>	<b>2,003</b>

As at 30 September 2024, a subsidiary had fixed bank deposit with a local financial institution amounting to Baht 1.8 million to use as collateral for issuing the bank guarantees of the Company.

*Major Point of Memorandum of Understanding in Relation to Torrefied Biomass Project*

UMS Clean Energy 1 Company Limited (“Subsidiary”) and its business partner entered into the Memorandum of Understanding in relation to manufacturing and distribution of Bio Synthesis and Torrefied Biomass products. This partnership is between Subsidiary and its business partner to manufacture and distribute the products of which the incentive as stipulated in the MOU will be principally shared in accordance with production volume, sales and profitability of a subsidiary.



**Unique Mining Services Public Company Limited and its Subsidiaries**  
**Notes to the condensed interim financial statements**  
**For the three-month and nine-month periods ended 30 September 2024 (Unaudited)**

**12 Environmental litigation case**

On 19 June 2020, the Central Administrative Court passed the verdict to the related Government authorities in order to exercise the laws to enforce all related companies incorporated in Ayutthaya province including the Company and the Subsidiary. The verdict ordered the Company to strictly solve the effect of dust from their operations and ordered the Subsidiary to prepare Environmental Impact Assessment (EIA) Report. However, the Company appealed to the Supreme Administrative Court on 17 July 2020 for judgment overturned or amendment of the Central Administrative Court's verdict.

On 15 December 2020, the Industrial Office of Phranakhon Si Ayutthaya Province inspected and accepted the results of the Company's factories and air pollution control system improvements as ordered. Subsequently, on 22 February 2021, the subsidiary arranged the first public hearing stage to collect public's suggestion in order to improve the preparation of EIA report. Afterwards, on 24 November 2021, the second public hearing stage was held. The aforementioned meetings were successfully completed. At the approved date of this financial statement, the case is under the consideration of the Court and the Subsidiary is still in the process of collecting documents and preparing the EIA report to submit to the Office of Natural Resource and Environmental Policy and Planning (ONEP) for consideration. Based on opinion of the expert legal counsel and management, they believe that the outcome of the Court's consideration will not have a significant financial impact on the Group other than additional improvement of their establishment in accordance with the regulation of the related Government authorities and completion of EIA report.

**13 Reclassification of accounts**

Certain accounts in the financial statements for the year ended 31 December 2023 have been reclassified to conform to the presentation in the financial statements for the period ended 30 September 2024 as follows:

	<b>Consolidated Financial Statements</b>			<b>Separate Financial Statements</b>		
	Before Reclassi- fication	Reclassi- fication	After Reclassi- fication	Before Reclassi- fication	Reclassi- fication	After Reclassi- fication
<i>Statement of financial position as at 31 December 2023</i>						
Advances for purchase of equipment	12,787	491	13,278	-	-	-
Other non-current assets	11,842	<u>(491)</u>	11,351	-	<u>-</u>	-
		<u><u>-</u></u>			<u><u>-</u></u>	