

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

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

The interim financial statements were approved and authorized for issue by the Board of Directors on 15 August 2023.

1 General information

Professional Waste Technology (1999) Public Company Limited (“the Company”) is incorporated in Thailand and has its registered office at No. 1184/38 – 39, Soi Phaholyothin 32, Phaholyothin Road, Chankasem, Chatuchak, Bangkok 10900.

“Sakaeo Waste Treatment” center is located at 234 Moo 4 Nonmakkheng, Wattananakhon, Sakaeo Province.

The Company was listed on the Stock Exchange of Thailand as at 18 March 2004.

The Company’s major shareholders who hold 10% or higher than of total paid-up share capital during the period were as follows:

	<i>(% of total paid – up share capital)</i>
Sakulpakdee and Jenvitayaroj Groups	30.38

The principal activities of the Company are services of industrial waste treatment or hazardous and non-hazardous unused supplies including waste transportation, segregate and waste landfill, and waste water from industry and trading and melting for metals.

Details of the Company’s subsidiary as at 30 June 2023 were disclosed in note 10 to the financial statements.

The Stock Exchange of Thailand (SET) publicly announced the Company’s securities may be delisted and posted a Non-Compliance sign (NC) including posted a Suspension sign (SP) on the Company’s securities until such problems is gone.

SET announced the state of Company’s securities as the resume stage. The Company extended the period of time and to clear accumulated losses as notifying to SET. If the Company is unable to have a qualification within the specified period, SET will consider to delist the Company’s ordinary shares from the listed company.

Until present, the Company submitted the documents to support the Company’s securities to be compliance with qualification in order to resume trading (Resume Stage) to SET, which has been considered. The further process is in the consideration of the Office of the Securities and Exchange Commission that has not been finalized.

2 Basis of preparation of interim financial statements

2.1 Statement of compliance

The interim financial statements are prepared on a condensed basis in accordance with Thai Accounting Standard (TAS) No. 34 Interim Financial Reporting; guidelines promulgated by the Federation of Accounting Professions (“FAP”); and applicable rules and regulations of the Thai Securities and Exchange Commission.

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The interim financial statements are prepared to provide an update on the financial statements for the year ended 31 December 2022. The financial statements do not include all of the financial information required for full annual financial statements but focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial statements should be read in conjunction with the financial statements of the Group and its subsidiaries for the year ended 31 December 2022.

The interim financial statements are prepared by using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2022.

2.2 *Functional and presentation currency*

The interim financial statements are presented in Thai Baht, which is the Group's/Company's functional currency. All financial information presented in Thai Baht has been rounded in the notes to the financial statement to the nearest thousand / million unless otherwise stated.

2.3 *Use of estimates and judgments*

The preparation of interim financial statements in conformity with TFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

In preparing these interim financial statements, the significant judgments made by management in applying the Group/Company accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements of the Company and its subsidiaries for the year ended 31 December 2022.

2.4 *Measurement of fair values*

Measuring the fair value of an asset or a liability, the Group/Company uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets (Stock Exchange) for identical assets or liabilities that the Group/Company can access at the measurement date.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs are unobservable inputs for the asset or liability.

If the inputs used to measure the fair value of an asset or liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group/Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

Note 11	Investment properties
Note 29	Financial instruments

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3 Significant accounting policies

The Group/Company has significant accounting policies and methods of computation applied in these interim financial statements are consistent with those applied in the financial statements for the year ended 31 December 2022.

4 Related parties

Relationships with key management personnel, related parties that the Group / the Company had significant transactions with during the period were as follows:

Name of related parties	Country of incorporation / nationality	Nature of relationships
Shareholder		
1. UOB Kay Hian Private Limited	Singapore	Shareholder, 7.40% shareholding
Subsidiary		
2. JTS Aluminum and Metal Co., Ltd.	Thailand	Subsidiary, 100% shareholding
Other related parties		
3. S.V.P IT Genius Co., Ltd.	Thailand	Related company, common director and shareholder
4. M Mart ordinary partnership.	Thailand	Related company, common director and shareholder
Related person and key management personnel		
5. Mr. Yuttana Jenvitayaroj	Thailand	Related person with key management personnel
6. Key management personnel	Thailand	Persons having authority and responsibility for Planning, directing and controlling the activities of the entity, directly or indirectly, including any director of the Group/Company (whether executive of otherwise)

The pricing policies for particular types of transactions related parties are explained further below:

Transactions	Pricing policies
Service income	Market price, near the price offered to outsider
Revenues from sale of separated scrap materials	Contract price or invoice price, close to the market price
Management fee	Contract price or invoice price
Interest income	At 4% per annum
Interest expense	At 3% per annum
Service fee	Invoice price
Purchase of office supplies	Invoice price
Compensation and accident insurance premium for management and directors	Actual payment
Director's remunerations represent meeting allowance, salary, bonus and others	The amounts are approved by the Company's directors and shareholders

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Significant transactions during the three-month and six-month periods ended 30 June 2023 and 2022 with related parties were summarized as follows:

	Consolidated financial statements		Separate financial statements	
	For the three-month periods 2023	2022	For the three-month periods 2023	2022
	<i>(in thousand Baht)</i>			
Revenues				
Subsidiaries				
Revenues from sale of separated scrap materials	-	-	-	631
Management fee	-	-	150	150
Interest income	-	-	34	2
Expenses				
Subsidiaries				
Finance cost	-	-	107	-
Other related companies				
Service fee	51	31	49	29
Purchase of office supplies	7	7	7	7
Related persons				
Directors and key management personnel				
Compensation and accident insurance premium	9	7	7	6
Directors and key management personnel compensation				
Short-term employee benefits	4,743	4,260	3,987	3,456
Post-employment benefits	150	106	150	106
Total directors and key management personal compensation	4,902	4,373	4,144	3,568

	Consolidated financial statements		Separate financial statements	
	For the six-month periods 2023	2022	For the six-month periods 2023	2022
	<i>(in thousand Baht)</i>			
Revenues				
Subsidiaries				
Service income	-	-	-	2,391
Revenues from sale of separated scrap materials	-	-	-	4,055
Management fee	-	-	300	300
Interest income	-	-	34	2
Expenses				
Subsidiaries				
Finance cost	-	-	141	5
Other related companies				
Service fee	102	62	98	58
Purchase of office supplies	7	14	7	14
Related persons				
Directors and key management personnel				
Compensation and accident insurance premium	16	14	13	12

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	Consolidated financial statements		Separate financial statements	
	For the six-month periods		For the six-month periods	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Directors and key management personnel compensation				
Short-term employee benefits	9,585	8,952	8,043	7,383
Post-employment benefits	300	212	300	212
Total directors and key management personal compensation	9,901	9,178	8,356	7,607

Balances with related parties as at 30 June 2023 and 31 December 2022 were as follows:

Account receivables – related parties

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Subsidiary				
JTS Aluminum and Metal Co., Ltd.	-	-	-	102
Total	-	-	-	102

Other current receivables – related parties

	Consolidated financial statements		Separate financial statements	
	30 June	31 December	30 June	31 December
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Subsidiaries				
<i>Other receivables :-</i>				
JTS Aluminum and Metal Co., Ltd.	-	-	-	53

Short term loans from related parties

Movements of short – term loans to related parties during the six-month periods ended 30 June were as follows:

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
At 1 January	-	-	-	-
Increase during the period	-	-	10,736	5,000
Decrease during the period	-	-	(10,736)	(5,000)
Balance at 30 June	-	-	-	-

Investments in subsidiary were as details in Notes 10 to the financial statements.

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Right-of-use - related persons

	Consolidated and Separate financial statements	
	30 June 2023	31 December 2022
Key management personnel	<u>1,754</u>	<u>2,066</u>

(in thousand Baht)

Other current payable - related persons

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
Key management personnel	59	218	59	195
Other related party S.V.P IT Genius Co., Ltd.	-	22	-	22
Total	<u>59</u>	<u>240</u>	<u>59</u>	<u>217</u>

(in thousand Baht)

Short-term loans-related parties

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
Subsidiary JTS Aluminum and Metal Co., Ltd	-	-	<u>36,500</u>	-

(in thousand Baht)

Movements of short – term loans to related parties during the six-month periods ended 30 June were as follows:

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
At 1 January	-	-	-	2,000
Increase during the period	-	-	36,500	-
Decrease during the period	-	-	-	(2,000)
Balance at 30 June	<u>-</u>	<u>-</u>	<u>36,500</u>	<u>-</u>

(in thousand Baht)

Lease liabilities - related persons

	Consolidated and separate financial statements					
	30 June 2023			31 December 2022		
	Future value of the minimum lease payment	Interest	Present value of the minimum lease payment	Future value of the minimum lease payment	Interest	Present value of the minimum lease payment
Key management personnel	<u>1,950</u>	<u>143</u>	<u>1,807</u>	<u>2,340</u>	<u>203</u>	<u>2,137</u>

(in thousand Baht)

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Provisions for employee benefit - related persons

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Key management personnel	8,674	8,374	6,893	6,593

Director's remunerations

- For the period of 2022

The Annual General Meeting held on 28 April 2022 approved by a majority vote to determine the meeting allowance and other remuneration of Board of Directors and sub-committee for the year 2022 not exceeding in the amount of Baht 3,000,000 per annum.

- For the period of 2023

The Annual General Meeting held on 27 April 2023 approved by a majority vote to determine the meeting allowance and other remunerations of Board of Directors and sub-committee for the year 2023 not exceeding in the amount of Baht 3,000,000 per annum at the same rate as year 2022.

Significant agreements with related parties

Subsidiary

The Company entered into an aluminum scrap sale and purchases agreement with a subsidiary (JTS Aluminum and Metal Co., Ltd.). The agreement period of 1 year, can be extended for 1 year at a time at a price of Baht 1.50 per kilogram in 2023 and 2022.

The Company entered into a management fee agreement with a subsidiary (JTS Aluminum and Metal Co., Ltd.) from 1 October 2021 to 31 December 2022 and renewed for one year ending on 31 December 2023 at the rate of Baht 50,000 per month.

Key management personnel

The Company entered into a agreement for 3 plots of land with a total area of 97 square wah for extension area in the meeting room of head office with a related person by extending the period of rental until the end of 2022. The monthly rental rate was Baht 19,000 with deposits in the amount of Baht 60,000.

Related person

The Company has renewed a rental agreement on building with a related person for using the location of the Company's head office to the end of 2022 and renewed the agreement for one year ending 2023 in the monthly rental of Baht 44,000 with the deposits of Baht 135,000.

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5 Trade accounts receivables

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Related parties	-	-	-	102
Other parties				
- Receivable-Airport of Thailand Pcl.	58,225	58,225	58,225	58,225
- Receivable under installment agreement or Central Waste Management Co., Ltd.	59,384	59,384	59,384	59,384
- Other receivables	11,112	21,040	8,006	15,631
Total other parties	<u>128,721</u>	<u>138,649</u>	<u>125,615</u>	<u>133,240</u>
Total	128,721	138,649	125,615	133,342
Less allowance for expected credit losses	<u>(121,210)</u>	<u>(121,211)</u>	<u>(121,210)</u>	<u>(121,211)</u>
Net	<u>7,511</u>	<u>17,438</u>	<u>4,405</u>	<u>12,131</u>

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			

For the three-month period ended 30 June

Expected credit loss	<u>11</u>	<u>85</u>	<u>11</u>	<u>85</u>
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For the six-month period ended 30 June

Expected credit loss (reversal)	<u>(1)</u>	<u>104</u>	<u>(1)</u>	<u>104</u>
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Aging analyses for trade accounts receivables were as follows:

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Trade accounts receivables				
Within credit term	5,039	15,221	2,924	9,914
Overdue :-				
1 – 3 months	2,382	2,230	1,391	2,230
3 – 6 months	102	-	102	-
More than 12 months	3,589	3,589	3,589	3,589
Total	<u>6,073</u>	<u>5,819</u>	<u>5,082</u>	<u>5,819</u>
Receivables-Airport of Thailand Pcl. (overdue)	58,225	58,225	58,225	58,225
Receivables under installment agreement or Central Waste Management Co., Ltd. (overdue)	59,384	59,384	59,384	59,384
Total	<u>128,721</u>	<u>138,649</u>	<u>125,615</u>	<u>133,342</u>
Less allowance for expected credit losses	<u>(121,210)</u>	<u>(121,211)</u>	<u>(121,210)</u>	<u>(121,211)</u>
Net	<u>7,511</u>	<u>17,438</u>	<u>4,405</u>	<u>12,131</u>

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The normal credit term granted from 30 - 65 days (the Company) and 5 - 30 days (Subsidiary).

And please also see note 28 to the financial statements.

6 Accrued service income

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Accrued service income	1,030	2,167	1,030	2,167
Total	1,030	2,167	1,030	2,167

Accrued service income is the service charge that is in the process of confirming the weight from the customers for issuing invoice. The normal term granted from 1-30 days.

7 Other current receivables

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Person and related parties	-	-	-	53
Other parties	7,776	6,002	7,353	5,529
Total	7,776	6,002	7,353	5,582
<i>Other current receivables - other parties</i>				
Other receivables	-	28	-	28
Prepaid expenses	2,849	1,404	2,611	1,257
Revenue department receivables	743	35	743	21
Advance value added tax	4,023	4,001	3,945	3,947
Accrued interest income	88	410	4	220
Others	73	124	50	56
Total	7,776	6,002	7,353	5,529

8 Inventories

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Finished goods	254	-	-	-
Raw materials	756	4,360	-	-
Work in process	901	532	-	-
Chemicals and other materials	3,769	5,544	3,678	5,460
	5,680	10,436	3,678	5,460
Less allowance loss from impairment of raw materials	(404)	(1,693)	-	-
Total	5,276	8,743	3,678	5,460

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	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
<i>For the three-month period ended 30 June</i>				
Loss on inventories devaluation (reversal)	<u>(2,119)</u>	<u>29</u>	<u>-</u>	<u>-</u>
<i>For the six-month period ended 30 June</i>				
Loss on inventories devaluation (reversal)	<u>(1,289)</u>	<u>29</u>	<u>-</u>	<u>-</u>

9 Other financial assets

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Financial assets measured at amortised cost :				
Short-term deposit with financial institution	207	207	207	207
Government Savings Bank lottery	26,010	64,010	10,010	30,010
Government Housing Bank lottery	10,000	32,000	-	-
Total	<u>36,217</u>	<u>96,217</u>	<u>10,217</u>	<u>30,217</u>
Classified to:				
Current	22,207	66,207	207	20,207
Non-current	14,010	30,010	10,010	10,010
Total	<u>36,217</u>	<u>96,217</u>	<u>10,217</u>	<u>30,217</u>

Movements for six-month periods ended 30 June was as follows:

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Government Savings Bank lottery :				
At 1 January	64,010	57,000	30,010	43,000
Purchase during the period	3,000	12,000	-	-
Sale during the period	(41,000)	-	(20,000)	-
At 30 June	<u>26,010</u>	<u>69,000</u>	<u>10,010</u>	<u>43,000</u>
Government Housing Bank lottery :				
At 1 January	32,000	39,000	-	7,000
Purchase during the period	-	12,000	-	-
Sale during the period	(22,000)	-	-	-
At 30 June	<u>10,000</u>	<u>51,000</u>	<u>-</u>	<u>7,000</u>

As at 30 June 2023, six of Government Savings Bank lotteries in the total amount of Baht 22 million in the consolidated and two of Government Savings Bank lotteries in the total amount of Baht 10 million in the separate financial statements were used as collateral for overdraft facilities with a domestic commercial bank.

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As at 31 December 2022, eleven of Government Savings Bank lotteries in the total amount of Baht 42.01 million in consolidated financial statement and seven of Government Savings Bank lotteries in the total amount of Baht 30.01 million in separate financial statement were used as collateral for overdraft facilities with a domestic commercial bank.

10 Investments in subsidiary

Movements during the six-month periods ended 30 June were as follows:

	Separate financial statements	
	2023	2022
		(Restated)
	<i>(in thousand Baht)</i>	
Cost method :-		
At 1 January	170,000	170,000
No change during the period	-	-
At 30 June	<u>170,000</u>	<u>170,000</u>

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Investments in subsidiary as at 30 June 2023 and 31 December 2022 were as follows:

	Type of business	Country of incorporation	Ownership interest		Paid-up capital		Cost	
			30 June 2023	31 December 2022 (%)	30 June 2023	31 December 2022	30 June 2023 <i>(in thousand Baht)</i>	31 December 2022
<i>Subsidiary</i>								
JTS Aluminum and Metal Co., Ltd.	Distribution of raw material, aluminum, aluminum scrap and all metals	Thailand	100	100	150,000	150,000	<u>170,000</u>	<u>170,000</u>

For the six-month periods ended 30 June 2023 and 2022, the Company has no dividend received from subsidiary.

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11 Investment properties

Acquisitions, disposals and transfers of investment properties during the six-month period ended 30 June were as follows:

	Consolidated		Separate	
	financial statements		financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Net book value at 1 January	30,122	38,161	30,122	38,161
Decrease during the period - transfer to land	-	(8,038)	-	(8,038)
Net book value at 30 June	<u>30,122</u>	<u>30,123</u>	<u>30,122</u>	<u>30,123</u>

12 Property, plant and equipment

Acquisitions, disposals and transfers of property, plant and equipment during the six-month period ended 30 June were as follows:

	Consolidated		Separate	
	financial statements		financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Net book value at 1 January	512,279	499,909	386,421	369,345
Transfer during the period from investment properties - at cost	-	8,038	-	8,038
Acquisition - at cost	12,150	20,869	8,419	15,527
Non-current other provisions for capping landfill	1,289	-	1,289	-
Disposal	(2)	(541)	(2)	-
Depreciation for the period	(16,848)	(18,594)	(10,805)	(13,000)
Net book value at 30 June	<u>508,868</u>	<u>509,681</u>	<u>385,322</u>	<u>379,910</u>

13 Right-of-use assets

	Consolidated		Separate	
	financial statements		financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Related person	1,754	2,066	1,754	2,066
Other parties	395	524	395	524
Total	<u>2,149</u>	<u>2,590</u>	<u>2,149</u>	<u>2,590</u>

Movements of the right-of-use assets during the six-month periods ended 30 June were summarized as follows:

	Consolidated		Separate	
	financial statements		financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Net book value at 1 January	2,590	3,474	2,590	3,474
Depreciation for the period	(441)	(441)	(441)	(441)
Net book value at 30 June	<u>2,149</u>	<u>3,033</u>	<u>2,149</u>	<u>3,033</u>

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14 Other intangible assets

Acquisitions, disposals and transfers of other intangible assets during the six-month period ended 30 June were as follows:

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Net book value at 1 January	6,303	4,451	6,113	4,142
Addition during the period	1,425	838	1,425	838
Amortisation for the period	(828)	(714)	(734)	(654)
Net book value at 30 June	6,900	4,575	6,804	4,326

15 Deferred tax

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Deferred tax assets	97,885	64,806	95,367	60,803
Deferred tax liabilities	(74)	(598)	(74)	(598)
Total	97,811	64,208	95,293	60,205

Movements of deferred tax assets during the six-month period ended 30 June were as follows:

For the three-month period ended 30 June 2023

	Consolidated Financial statements			At 30 June 2023
	At 1 January 2023	Profit or (loss)	(Changed)/Credited to Other comprehensive income (loss)	
	<i>(in thousand Baht)</i>			
<i>Deferred tax assets</i>				
<i>Tax rate of 20%</i>				
Trade accounts receivables	-	18,939	-	18,939
Inventories	338	(257)	-	81
Property, plant and equipment	565	(161)	-	404
Other current provisions	2,496	(1,082)	-	1,414
Non – current provisions for employee benefits	604	16	-	620
Tax loss	60,803	15,624	-	76,427
Total deferred tax assets	64,806	33,079	-	97,885
<i>Deferred tax liabilities</i>				
<i>Tax rate of 20%</i>				
Property, plant and equipment	(589)	517	-	(72)
Other intangible assets	(9)	7	-	(2)
Total deferred tax liabilities	(598)	524	-	(74)
Net	64,208	33,603	-	97,811

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
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For the three-month and six-month period ended 30 June 2023 (Unaudited)

	At 1 January 2023	Separate Financial statements (Changed)/Credited to		At 30 June 2023
		Profit or (loss) (in thousand Baht)	Other comprehensive income (loss)	
Deferred tax assets				
Tax rate of 20%				
Trade accounts receivables	-	18,939	-	18,939
Tax loss	60,803	15,625	-	76,428
Total deferred tax assets	60,803	34,564	-	95,367
Deferred tax liabilities				
Tax rate of 20%				
Property, plant and equipment	(589)	517	-	(72)
Other intangible assets	(9)	7	-	(2)
Total deferred tax liabilities	(598)	524	-	(74)
Net	60,205	35,088	-	95,293

For the six-month period ended 30 June 2022

	At 1 January 2022	Consolidated Financial statements (Changed)/Credited to		At 30 June 2022
		Profit or (loss) (in thousand Baht)	Other comprehensive income (loss)	
Deferred tax assets				
Tax rate of 20%				
Trade accounts receivables	12,391	-	-	12,391
Other current receivables	928	(928)	-	-
Short-term loans	14,719	(14,719)	-	-
Inventories	-	5	-	5
Property, plant and equipment	8	255	-	263
Other intangible assets	20	(20)	-	-
Other current provisions	1,130	715	-	1,845
Non – current provisions for employee benefits	2,141	(88)	-	2,053
Tax loss	-	33,031	-	33,031
Total deferred tax assets	31,337	18,251	-	49,588
Deferred tax liabilities				
Tax rate of 20%				
Property, plant and equipment	(1,329)	1,013	-	(316)
Lease liabilities	(1)	1	-	-
Other intangible assets	-	(4)	-	(4)
Total deferred tax liabilities	(1,330)	1,010	-	(320)
Net	30,007	19,261	-	49,268

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Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

Income tax expense (revenue) for the three-month and six-month period ended 30 June was summarized as follows:

	For the three-month period			
	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Current income tax expense				
The interim corporate income tax expenses	-	1,760	-	-
Deferred tax income				
Deferred tax expense (revenue) concern deductible temporary difference with initial recognized and reversed	200	(6,465)	-	(5,592)
Income tax expense (revenue) represented in statements of comprehensive income	200	(4,705)	-	(5,592)
	For the six-month period			
	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Current income tax expense				
The interim corporate income tax expenses	-	6,624	-	-
Deferred tax income				
Deferred tax income concern deductible temporary difference with initial recognized and reversed	(33,603)	(19,261)	(35,088)	(18,183)
Income tax revenue represented in statements of comprehensive income	(33,603)	(12,637)	(35,088)	(18,183)

16 Other non - current assets

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Deposit	2,294	2,294	1,592	1,592
Deposit at Legal Execution Department	400	400	400	400
Advance payment for assets:				
- Fuel refinery project	80,000	80,000	80,000	80,000
- Less Allowance for impairment	(80,000)	(80,000)	(80,000)	(80,000)
	-	-	-	-
Total	2,694	2,694	1,992	1,992

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Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

17 Trade accounts payables

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Other parties				
- Payable-Suvarnabhumi Environment Care Co., Ltd.	56,473	56,473	56,473	56,473
- Other payables	9,316	13,589	7,769	11,175
Total	65,789	70,062	64,242	67,648

18 Other current payables

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Related parties:-				
Related persons	59	218	59	195
Associate	-	22	-	22
	59	240	59	217
Other parties	9,082	6,562	6,579	5,956
Total	9,141	6,802	6,638	6,173
<i>Other current payables- other parties</i>				
Other payables	5,698	4,344	3,297	3,808
Assets payables	1,582	84	1,582	84
Advance received	130	17	130	18
Withholding tax payable	382	510	318	439
Revenue department payable	10	-	-	-
Others	1,280	1,607	1,252	1,607
Total	9,082	6,562	6,579	5,956

19 Lease liabilities

	Consolidated and separate financial statements					
	30 June 2023			31 December 2022		
	Future value of the minimum lease payment	Interest	Present value of the minimum lease payment	Future value of the minimum lease payment	Interest	Present value of the minimum lease payment
	<i>(in thousand Baht)</i>					
Within one year	922	89	833	1,024	110	914
After one year but within five years	1,170	54	1,116	1,580	93	1,487
Total	2,092	143	1,949	2,604	203	2,401
Reclassified to:						
Related person	1,950	143	1,807	2,340	203	2,137
Other parties	142	-	142	264	-	264
Total	2,092	143	1,949	2,604	203	2,401

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
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For the three-month and six-month period ended 30 June 2023 (Unaudited)

As at 30 June 2023 and 31 December 2022, lease liabilities of Baht 2 million and Baht 2 million in the consolidated and separate financial statements, respectively, represented liabilities under 3 lease agreements on land, office building and vehicle for a period of 4-10 years, requiring monthly payment.

20 Non-current provisions for employee benefit

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Post-employment benefits				
Legal severance payments plan				
Key management personnel and related person	8,674	8,374	6,893	6,593
Employee	6,055	5,590	4,734	4,352
Total	14,729	13,964	11,627	10,945

Movement in present value of non-current provisions for employee benefit for the six-month period ended 30 June were as follows:

	Consolidated financial statements		Separate financial statements	
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
Non – current provisions for employee benefit at 1 January	13,964	13,704	10,945	10,365
Recognized in profit or loss				
Current service costs	649	684	583	608
Interest on obligation	116	90	99	75
	765	774	682	683
Payment of employee benefits	-	(154)	-	(154)
	765	620	682	529
Non - current provisions for employee benefit at 30 June	14,729	14,324	11,627	10,894

Principle actuarial assumptions

Principal actuarial assumptions at the reporting date.

Defined benefit obligations

	Consolidated and separate financial statements	
	2023	2022
	<i>(%)</i>	
Discount rate	2.52-2.84	2.52-2.84
Future salary growth	5.00-5.50	5.00-5.50
Retirement (year)	60	60
Staff turnover rate	2.39-28.65*	2.39-28.65*
Mortality rate	105 of TMO 2017 ***	105 of TMO 2017 ***
Disability rate	Including in mortality rate	Including in mortality rate

*upon the length of service

**Based on TMO 2017 : Male and Female Thai Mortality Ordinary Tables of 2017

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21 Non-current other provisions for capping and improving landfill

	Consolidated and separate financial statements	
	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>	
Provision costs for landfill capping	22,167	20,878

Movements of non-current other provision for capping and improving landfill for the six-month periods ended 30 June were as follows:

	Consolidated and separate financial statements	
	2023	2022
	<i>(in thousand Baht)</i>	
At 1 January	20,878	21,225
Provision paid	1,289	-
Balance at 30 June	22,167	21,225

22 Other provisions

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
	<i>(in thousand Baht)</i>			
Provision for fines and damage claims from non-compliance with an agreement	21,769	21,517	21,769	21,517
Provision for the fund environmental development according to the Environmental Impact Assessment report (EIA)	34,150	33,987	34,150	33,987
Provisions according to the compromise memorandum in the proceedings report (see note 24)	9,286	-	9,286	-
Others currents provisions	7,203	12,951	-	470
Total	72,408	68,455	65,205	55,974
Classified to:				
Current	19,972	25,468	12,769	12,987
Non-current	52,436	42,987	52,436	42,987
Total	72,408	68,455	65,205	55,974

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

Movements of other provisions for the six-month periods ended 30 June were as follows:

	Consolidated financial statement											
	Provision for litigation loss		Provision for fines		Provision for the fund environmental development according to EIA		Provisions according to the compromise memorandum in the proceedings report		Other currents provision		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	(Restated) (in thousand Baht)											
At 1 January	-	1,316	21,517	20,699	33,987	32,432	-	-	12,951	5,651	68,455	60,098
Increase	-	-	252	378	163	1,069	9,286	-	2,077	6,584	11,778	8,031
Paid	-	-	-	-	-	-	-	-	(735)	(2,391)	(735)	(2,391)
Write off/reversal	-	(190)	-	-	-	-	-	-	(7,090)	-	(7,090)	(190)
At 30 June	-	1,126	21,769	21,077	34,150	33,501	9,286	-	7,203	9,844	72,408	65,548

	Separate financial statement											
	Provision for litigation loss		Provision for fines		Provision for the fund environmental development according to EIA		Provisions according to the compromise memorandum in the proceedings report		Other currents provision		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	(Restated) (in thousand Baht)											
At 1 January	-	1,126	21,517	20,699	33,987	32,432	-	-	470	-	55,974	54,257
Increase	-	-	252	378	163	1,069	9,286	-	-	622	9,701	2,069
Paid	-	-	-	-	-	-	-	-	(470)	-	(470)	-
At 30 June	-	1,126	21,769	21,077	34,150	33,501	9,286	-	-	622	65,205	56,326

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

23 Share capital

	<i>Par value (in Baht)</i>	Consolidated and separate financial statements			
		30 June 2023		31 December 2022	
		Number	Amount	Number	Amount
		<i>(in thousand share/in thousand Baht)</i>			
<i>Authorized share capital</i>					
At the beginning of period					
-Ordinary shares	0.70	<u>2,100,000</u>	<u>1,470,000</u>	<u>2,100,000</u>	<u>1,470,000</u>
At the end of period					
-Ordinary shares	0.70	<u>2,100,000</u>	<u>1,470,000</u>	<u>2,100,000</u>	<u>1,470,000</u>
<i>Issued and paid-up share capital</i>					
At the beginning of period					
- Ordinary shares	0.70	<u>2,025,092</u>	<u>1,417,564</u>	<u>2,025,092</u>	<u>1,417,564</u>
At the ended of period					
-Ordinary shares	0.70	<u>2,025,092</u>	<u>1,417,564</u>	<u>2,025,092</u>	<u>1,417,564</u>

- The Board of Directors Meeting held on 15 June 2023 resolved the following matters:
 - Reduction of the Company's registered share capital by Baht 52,435,455.80 from the existing registered share capital of Baht 1,470,000,000.00 to Baht 1,417,564,544.20 by cancelling the Company's 74,907,794 unissued authorized shares with a par value of Baht 0.70 per share and approval of amending the Memorandum of Association of the Company to be in line with the reduction of the registered capital.
 - Change of par value of the Company by merging shares, from the existing par value of Baht 0.70 to Baht 1.40, resulting in decreasing in 1,012,546,103 shares of the Company, from the existing 2,025,092,208 shares with a par value of Baht 0.70 per share, to 1,012,546,103 shares with a par value of Baht 1.40 per share, calculated 2 existing shares to 1 new share. If any shareholder (except Associate Professor Dr. Wilailuck Sakulpakdee) has any shares fraction from the calculation of previous shares converted to new shares, will be rounded up in all cases. When the total number of new shares is greater than the number of 1,012,546,103 shares, then to cut the shares of Associate Professor Dr. Wilailak Sakulpakdee to fit the number of new shares specified. Approval of the amendment of the Memorandum of Association of the Company was in line with the change of par value of the Company by merging shares.
 - Reduction of the Company's registered share capital by Baht 911,291,492.70 from the existing registered share capital of Baht 1,417,564,545.60 to Baht 506,273,051.50 and the paid-up share capital by Baht 911,291,492.70 from the existing paid-up share capital of Baht 1,417,564,544.20 to Baht 506,273,051.50 by reducing the par value of the Company's shares, from the existing par value of Baht 1.40 per share to Baht 0.50 per share. Approval of the amendment of the Memorandum of Association of the Company was in line with the reduction of the registered and paid-up share capital.
 - In this regard, it must be proposed to the Extraordinary General Meeting of Shareholders for approval.

Pleased see note 32 to the financial statements.

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
Notes to the interim financial statements
For the three-month and six-month period ended 30 June 2023 (Unaudited)

24 Other expenses

	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	2023	2022	2023	2022
	<i>(in thousand Baht)</i>			
For the three-month periods ended 30 June				
Loss on write-off of equipments	2	-	2	-
Provision for fines	141	-	141	-
Expenses according to the compromise memorandum (see notes 22 and 28)				
- Sequester bank deposits	1,505	-	1,505	-
- Record accrued expenses	2,297	-	2,297	-
- Other provisions	9,286	-	9,286	-
	<u>13,088</u>	<u>-</u>	<u>13,088</u>	<u>-</u>
Total	<u>13,231</u>	<u>-</u>	<u>13,231</u>	<u>-</u>
For the six-month periods ended 30 June				
Loss on write-off of equipments	2	543	2	-
Provision for fines	252	378	252	378
Expenses according to the compromise memorandum (see notes 22 and 28)				
- Sequester bank deposits	1,505	-	1,505	-
- Record accrued expenses	2,297	-	2,297	-
- Other provisions	9,286	-	9,286	-
	<u>13,088</u>	<u>-</u>	<u>13,088</u>	<u>-</u>
Total	<u>13,342</u>	<u>921</u>	<u>13,342</u>	<u>378</u>

Provisions according to the compromise memorandum in the proceedings report dated 12 June 2023:-

- As discussed in note 28 to the financial statements, on 2 November 2006, Mr. Boonliang Khongsathon, First plaintiff, with 200 parties (“plaintiffs”) and the Company (“defendants”) entered into a compromise agreement in front of the Sakaeo Provincial Civil Court regarding violating the annoyance due to the bad smell from wastewater and from landfills that is caused by the Company’s operations. The Company agreed to permanently close landfill no. L2 and L5 and prohibited the waste from landfill in both ponds anymore and agreed to transfer money into the community fund account from the income of the Company that was obtained from receiving solid waste to separate and landfill, at a rate of Baht 10 per ton from the beginning of the business (year 2004), payable at the end of the month.
- The Company paid by transferred money to the fund’s deposit account from 2007 to June 2018. After that, the Company stopped the payment due to some of the money from fund used for personal expenses.
- Subsequently, the Company collaborated with villagers near the factory and government agencies to set up a new community development fund named “Community Development Fund” and the Company has paid contributions since July 2018 to the present.
- On 10 January 2023, the Sakaeo Provincial Legal Execution Office issued a notice to sequester the right of two bank accounts of the Company. Subsequently, both banks sequestered the Company’s deposits and sent money to the execution officer in the amount of Baht 1,504,747 which were written off and recorded as expenses for the full amount in the period of March 2023.

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
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- On 29 March 2023, the Company filed a petition to suspend the execution and return the money which was attached by the unlawful claim to the Sakaeo Provincial Civil Court, and the Court ordered to receive the petition to be considered for an examination on 12 June 2023.
- On 12 June 2023, according to the proceedings report of Sakaeo Provincial Court after the Court brought the case into dispute, both parties agreed to negotiate the dispute in the execution stage. Both parties agreed by making a memorandum of compromise in the proceedings report as follows:
 - 1) The defendant (the Company) agreed to pay in the amount of Baht 3,801,570 represented the outstanding debt.
 - 2) The defendant (the Company) agreed to withdraw the petition to request the suspension of the execution and agreed to allow the plaintiff to receive the requested money in the amount of Baht 1,504,747 from the executing officer.
 - 3) The remaining amount of Baht 2,296,824 that the defendant (the Company) will pay in monthly installments of not less than Baht 150,000, to be complete within 1 year (the first installment on 20 July 2023 and the last installment on 20 July 2024). The defendant (the Company) also obligated to pay under the compromise agreement clause 4, dated 2 November 2006 from the income received from receiving waste to landfill by paying into the fund Baht 10 per ton every end of the month.
 - 4) The defendant (the Company) pays by transferring to the account named “Association for the Development of Quality of Life and Environment of Nonmakkeng Community (Sor Shore Sor Kor), Bank for Agriculture and Agricultural Cooperatives, Watthananakhon branch, account no. 100-8-56321-3 (formerly “Nonmakkeng Subdistrict Quality of Life and Environment Fund, Bank for Agriculture and Agricultural Cooperatives, Watthananakhon branch, account no. 3782458563”).
- Therefore, on 4 August 2023, the Executive Committee of the Company approved to record the fund account according to the compromise memorandum in the proceeding report of Sakaeo Provincial Court as an expense in the amount of Baht 13,087,788 in the period of June 2023.

Please also see note 28 to the financial statements.

25 Basic earnings (loss) per share

The calculation of basic earnings (loss) per share for the three-month and six-month periods ended 30 June 2023 and 2022 was based on the profit (loss) for the period attributable to ordinary shareholders of the Company and the number of ordinary shares issuing during the period as follows:

	Consolidated financial statements		Separate financial statements	
	For the three-month periods		For the three-month periods	
	2023	2022	2023	2022
		(Restated)		(Restated)
	<i>(in thousand Baht / in thousand share)</i>			
Loss for the period attributable to ordinary shareholders of the Company (basic)	(45,293)	(6,232)	(40,661)	(11,997)
Number of ordinary shares issuing during the period (basic)	2,025,092	2,025,092	2,025,092	2,025,092
Basic losses per share (in Baht)	(0.0224)	(0.0031)	(0.0201)	(0.0059)

Professional Waste Technology (1999) Public Company Limited and its Subsidiary
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For the three-month and six-month period ended 30 June 2023 (Unaudited)

	Consolidated financial statements		Separate financial statements	
	For the six-month periods 2023	2022 (Restated)	For the six-month periods 2023	2022 (Restated)
	<i>(in thousand Baht / in thousand share)</i>			
Profit (loss) for the period attributable to ordinary shareholders of the Company (basic)	(36,792)	31,221	(32,841)	10,288
Number of ordinary shares issuing during the period (basic)	2,025,092	2,025,092	2,025,092	2,025,092
Basic earnings (losses) per share (in Baht)	(0.0182)	0.0154	(0.0162)	0.0051

26 Business segment information

Information about reportable segments

	Waste landfills		Manufactory and sale of metals		Total reportable segment	
	2023	2022 (Restated)	2023	2022	2023	2022 (Restated)
	<i>(in million Baht)</i>					
For the three-month period ended 30 June						
Revenues from customers						
- External revenue	8	18	6	21	14	39
- Inter - segment revenue	-	1	-	-	-	1
Revenues	<u>8</u>	<u>19</u>	<u>6</u>	<u>21</u>	<u>14</u>	<u>40</u>
Eliminations	-	(1)	-	-	-	(1)
Total revenue	<u>8</u>	<u>18</u>	<u>6</u>	<u>21</u>	<u>14</u>	<u>39</u>
Segment profit (loss) before income tax (after eliminations)	<u>(41)</u>	<u>(22)</u>	<u>(4)</u>	<u>11</u>	<u>(45)</u>	<u>(11)</u>
For the six-month period ended 30 June						
Revenues from customers						
- External revenue	17	75	15	61	32	136
- Inter - segment revenue	-	7	-	-	-	7
Revenues	<u>17</u>	<u>82</u>	<u>15</u>	<u>61</u>	<u>32</u>	<u>143</u>
Eliminations	-	(7)	-	-	-	(7)
Total revenue	<u>17</u>	<u>75</u>	<u>15</u>	<u>61</u>	<u>32</u>	<u>136</u>
Segment profit (loss) before income tax (after eliminations)	<u>(67)</u>	<u>(13)</u>	<u>(3)</u>	<u>32</u>	<u>(70)</u>	<u>19</u>
Segment assets as at 30 June/ 31 December (after eliminations)	<u>564</u>	<u>562</u>	<u>159</u>	<u>209</u>	<u>723</u>	<u>771</u>
Segment liabilities as at 30 June / 31 December (after eliminations)	<u>190</u>	<u>192</u>	<u>14</u>	<u>23</u>	<u>204</u>	<u>215</u>

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Reconciliation of reportable segment profit or loss and assets

For the three-month and six-month period ended 30 June

	Consolidated financial statements			
	For the three-month period		For the six-month period	
	2023	2022	2023	2022 (Restated)
	<i>(in million Baht)</i>			
Profit or loss				
Total profit (loss) for reportable segments	(45)	(9)	(70)	21
Elimination of inter-segment profits	-	(2)	-	(2)
Profit (loss) before income tax	(45)	(11)	(70)	19

	Consolidated financial statements		Separate financial statements	
	30 June 2023	31 December 2022	30 June 2023	31 December 2022
		<i>(in million Baht)</i>		
Assets				
Total assets for reportable segments	214	259	349	346
Property, plant and equipment	509	512	385	386
Total assets	723	771	734	732

27 Commitments with non - related parties

	30 June 2023	
	Consolidated financial statements	Separate financial statements
	<i>(in million Baht)</i>	
Capital commitments		
Landfill	0.78	0.78
Building	63.02	45.59
Utilities system	0.24	0.24
Aluminum melting furnace	18.38	-
Aluminum waste crushing machine	6.44	-
Others	2.45	2.45
Total	91.31	49.06
Commitments from non-cancellable operating lease :-		
Within 1 year	2.90	2.79
Total	2.90	2.79
Other commitments		
- The purchase order of product or service agreed by supplier	2.14	2.14
- Financial advisory and other consulting agreement	0.15	0.15
- Other service agreement	3.43	3.43
Total	5.72	5.72

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28 Lawsuits and litigation

As at 30 June 2023, the Company had lawsuits and litigations were as follows:

Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
<ul style="list-style-type: none"> Black Case No. 1810/2559 	<p>The SPS Consortium (The Company a proportion of 30%)</p>	AOT	<p>1) The SPS Consortium as a plaintiffs sued AOT to the Central Administrative Court regarding the breach of an agreement and default to pay compensation according to an agreement since the 44th period (from 15 April 2010 to 14 May 2010) to the 120th period (from 1 September 2016 to 14 September 2016) totaling 77 periods because the SPS Consortium did not build incinerators. The total amount of compensation was Baht 194,083,474.04 (including VAT). The SPS Consortium asked the Court to make a judgment or make an order as follows:</p> <ul style="list-style-type: none"> ordering AOT to pay compensation according to an agreement for the 44th period (from 15 April 2010 to 14 May 2010) to the 120th period (from 1 September 2016 to 14 September 2016) totaling 77 periods with an interest at the rate of 7.5% per annum from the date of maturity of each period until the sue date totaling Baht 238,127,385.49 (including VAT) to the SPS Consortium accurately and completely. ordering AOT to pay interest at the rate of 7.5% per annum of the amount in the first title starting from the filing date until the settlement is complete. ordering AOT to return the two bank guarantees to the SPS Consortium totaling Baht 50,373,871 with an interest at the rate of 7.5% per annum of the said amount starting from the sue date until the settlement is complete. asking the Administrative Court return court's fees to the SPS Consortium. <p>The total amount of claim filed of Baht 288,501,256.49.</p> <p>2) On 14 December 2016, the Administrative Court of First Instance ordered to deny the consideration the</p>

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>complaint in respect of the compensation from the 44th period (due on 26 June 2010) to the 59th period (due on 30 October 2011) (which the total amount of claim filed amounted to Baht 51,605,839.93) because the filing was performed after the expiration of five years from the date of the cause of the lawsuit but it was not later than ten years from the date of the cause of the lawsuit. The remaining amount of claim filed was Baht 236,895,416.56.</p> <p>3) On 13 January 2017, the SPS Consortium submitted an appeal to the Administrative Court against a judgment due to not considering certain plaintiff in order to the Court revoke the consideration proceedings which did not accept the plaintiff in relation to the 44th period to the 59th period compensations.</p> <p>4) On 29 March 2017, the Supreme Administrative Court ordered to confirm based on the Administrative Court of First Instance to deny the plaintiff in respect of the compensation from the 44th period to the 59th period, and to return the court's fees of Baht 51,606 to the three prosecutors. Therefore, as at 31 March 2017, the Company had outstanding balance of receivable from the 44th period the 59th period of Baht 10.82 million, of which the periods of prescription was terminated.</p> <p>5) On 21 August 2017, the Central Administrative Court ordered the SPS Consortium to file an answer to the counterclaim. Subsequently, on 28 February 2018, the SPS Consortium has submitted an objection for counterclaim to the Central Administrative Court.</p> <p>6) On 5 September 2017, the Central Administrative Court issued a notice and to order Krung Thai Bank Public Company Limited to be an interpleader in this case. Krung Thai Bank has submitted the testimony to the Central Administrative Court.</p>

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>7) On 18 June 2018, AOT submitted an additional explanation and an objection to the Central Administrative Court.</p> <p>8) On 25 December 2018, the SPS Consortium submitted additional objections to the Central Administrative Court.</p> <p>9) On 11 January 2019 and 10 June 2019, the SPS Consortium filed an objection to the Central Administrative Court as a copy of the order of the Administrative Court.</p> <p>10) On 9 August 2021, Krung Thai Bank Public Company Limited has made payments in the full amount under the two guarantee letter to Airports of Thailand Pcl.</p> <p>11) On 19 September 2022, the SPS Consortium received a Court's order notice together with a copy of AOT's answer to the additional complaint dated 24 August 2022 submitted to the Central Administrative Court.</p> <p>12) On 22 November 2022, the SPS Consortium has submitted the additional objections to the Central Administrative Court.</p> <p>13) On 1 March 2023, AOT has submitted the additional objections to the Central Administrative Court.</p> <ul style="list-style-type: none"> As of 15 August 2023, the case has been in the process of consideration of the Central Administrative Court which has not been finalized.
<ul style="list-style-type: none"> Black Case No. Por 4723/2560 Red Case No. Por 4087/2561 Black Case No. Lor 1978/2564 Red Case No. Lor 1818/2564 	The Company ("Pro")	Central Waste Management Co., Ltd. ("CW")	<ul style="list-style-type: none"> On 6 October 2017, the Company, as a plaintiff, filed a lawsuit against CW regarding the breach of an agreement, call damages with the total amount of claim filed of Baht 54,581,922. Pro requested the Court to subpoena CW to judge and force CW to pay of Baht 54,581,922 with interest rate at 7.5% per annum from the sue date until the settlement will be complete, and to order CW to pay the court fees and attorney fee instead of Pro. The Court taking of evidence from the plaintiff on 3-4 July 2018. On 13 December 2017, CW informed additional information that there was no debt burden according to the

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>lawsuit, but Pro still owed CW another Baht 44,773,637.88 as reported to the Court on 21 November 2017.</p> <ul style="list-style-type: none"> • The audit committee and the management have reviewed the documents and contracts and provided their opinions that CW has been a debtor of Pro since 2015 and Pro has filed a lawsuit against 3 former executives of Pro. Therefore, it is believed that CW is the debtor of Pro. • The consideration of case has been completed. On 15 August 2018, the Court sentenced the Company to win and ordered CW paid of Baht 54,581,922 with interest rate of 7.5% per annum and legal fee and lawyer fee to the plaintiff. • On 6 July 2021, the Central Bankruptcy Court has issued an absolute receivership judgment. • On 21 July 2021, the creditor must file a claim for repayment with the Official Receiver within 2 months from the date of this order. • On 17 February 2022, the Official Receiver arranged the first meeting of creditor. • On 25 March 2022, the Official Receiver made an appointment to investigate and submitted the supporting evidence for debt repayment request. • On 23 August 2022 and 20 October 2022, the Company gave an investigation and submitted a memorandum of words in lieu of the investigation and submitted a statement to confirm the facts and supporting documents for debt repayment to the Official Receiver. • On 6 June 2023, the Official Receiver ordered the Company receive the payment of the judgment debt from the debtor's properties in full upon the request for payment. • Up to the present, it has been in the process of the Official Receiver divides the debtor's assets for the first time.

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
<ul style="list-style-type: none"> • Black Case No. Por. 5322/2562 Red Case No. Por. 3228/2563 	<p>Three Trans (1995) Co., Ltd.</p>	<p>The Company</p>	<ul style="list-style-type: none"> • On 30 September 2019, the Company was sued by a creditor regarding breach of transportation hiring agreement which was called compensation of Baht 9,847,570.91. The plaintiff asked the Court to compel the defendant to pay the debt in the amount of Baht 9,847,570.91 with the interest rate of 7.5% per annum from the date of filing onwards until the payment is complete. • On 24 September 2020, the Company filed an appeal to the Civil Court and on 9 June 2021, the Court of Appeal reversed the judgment to dismiss the plaintiff. • On 23 June 2022, the plaintiff filed a Dika and the Court ordered to allow Dika and on 17 August 2022, the Company submitted an appeal of Dika to the Court. • On 19 June 2023, the Supreme Court reversed the decision to the defendant to pay the prosecution in the amount of Baht 5,681,533 (the Company had already recorded as a trade account payable in full) with the interest rate of 7.5% per annum from 1 January 2014 to 10 April 2021 and at the rate of 5% per annum as from 11 April 2021 until the complete settlement (until 30 June 2023, the Company has already recorded as financial costs in the amount of Baht 3,733,079), the case is finalized.
<ul style="list-style-type: none"> • Black Case No. Por. 967/2563 • Red Case No. Por. 525/2564 	<p>The Company</p>	<p>Mr. Kriengkrai with 3 parties</p>	<ul style="list-style-type: none"> • Reclaim property (computer software) with the total amount of claim filed of Baht 89.72 million. On March 2021, the taking of evidences from the plaintiff and the defendant had already been performed. • On 14 May 2021, the Civil Court dismissed the lawsuit. • On 11 August 2021, the Company has filed an appeal and the Court made an appointment to hear the judgment on 8 September 2022. • On 8 September 2022, the Court of Appeal upheld the judgment of the Court of First Instance to dismiss the plaintiff's lawsuit, and on 6 October

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>2022, the Company filed a request for an extension of the period of Dika.</p> <ul style="list-style-type: none"> Subsequently, on 5 May 2023, the Company's Executive Committee meeting passed a resolution not to appeal and approved to write off all relevant accounts in the financial statements for the three-month period ended 31 March 2023. The case is finalized.
<ul style="list-style-type: none"> Black Case No. Aor. 795/2564 	The Company	<ol style="list-style-type: none"> Mr. Sinsathien Aimpoonsup Mr. Kriengkrai Lertsirisamphan Ms. Ratiya Sungduang Mr. Somsit Moonsatan 	<ul style="list-style-type: none"> On 1 April 2021, the Company, as a plaintiff, filed a lawsuit against 4 defendants in fault base, as a former managing director or person who was responsible for the operations of the Company whose securities are listed on the stock exchange, for acting or agreeing jointly making false statements or failing to record important statements in accounts or documents of the Company, to prepare incomplete, uncorrect, out-of-date or inaccurate accounts records in order to deceive any person together falsify and use fake bills. On 11 November 2022, the Criminal Court investigated the cause and considered that the case was prima facie and accepted the lawsuit for consideration, and summoned the defendant to defend on 23 January 2023. On 23 January 2023, three defendants did not come to the court. The Court then issued an arrest warrant and make an appointment for a new statement of defence on 13 March 2023. Subsequently, on 13 March 2023, the Court makes an appointment to examine witnesses of the plaintiff and the defendant in September and October 2023.

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
<ul style="list-style-type: none"> • Aor. 132/2563 	Special Prosecutor for Economic Cases and Resources 2	Chief Executive Officer and former employee	<ul style="list-style-type: none"> • In 2020, the Special Prosecutor for Economic and Resource 2 as a plaintiff filed a lawsuit against the defendants for conspiracy to commit theft, make false statements and be responsible for the operations. • The Court made an appointment to examine the defendant's witnesses during 22-24 November 2022. • Due to take an evidence from the defendant was not finished as scheduled, therefore, the Court postponed the taking evidence date to 18-19 May 2023 and 13-14 June 2023. • The Court appointed to hear the verdict on 14 September 2023.
<ul style="list-style-type: none"> • Black Case No. 412/2549 • Red Case No. 1325/2549 	Mr. Boonliang Khongsathon First plaintiff with 200 parties	The Company	<ul style="list-style-type: none"> • On 2 November 2006, the parties entered into a compromise agreement in front of the Sakaeo Provincial Civil Court regarding violating the annoyance due to the bad smell from wastewater and from landfills that is caused by the Company's operations. The Company agreed to permanently close landfill no. L2 and L5 and prohibited the waste from landfill in both ponds anymore and agreed to transfer money into the community fund account from the income of the Company that was obtained from receiving solid waste to separate and landfill at a rate of Baht 10 per ton from the beginning of the business, payable at the end of the month. • The Company transferred money to the fund's deposit account from 2007 to June 2018. After that, the Company stopped paying due to some of the money from fund used for personal expenses. • Subsequently, the Company collaborated with villagers near the factory and government agencies to set up a new community development fund named "Community Development Fund" and the Company has paid contributions since July 2018 to the present. • On 10 January 2023, the SaKaeo Provincial Legal Execution Office issued a notice to sequester the right

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>of two bank accounts of the Company in the total amount of Baht 4,055,070 for a period of 1 month to enforce the lawsuit under the compromise agreement. After the 1 month period, it is assumed that the end of the sequestration without the withdrawal of sequestration notice.</p> <ul style="list-style-type: none"> • Subsequently, both banks sequestered the Company's deposits and sent money to the execution officer in the amount of Baht 1,504,747 which had been written off as expenses and shown under the other expenses in whole amount. • On 29 March 2023, the Company filed a petition to suspend the execution and return the money which was attached by the unlawful claim to the Sakaeo Provincial Civil Court, and the Court ordered to receive the petition to be considered for an examination on 12 June 2023. • On 12 June 2023, the Sakaeo Provincial Court brought the case into the dispute and the parties mediated and agreed by making a memorandum of compromise in the proceedings report, where the defendant agreed as follows: <ol style="list-style-type: none"> 1) To pay in the amount of Baht 3,801,570 represented outstanding debt. 2) To withdraw the petition to request the suspension of the execution and agreed the plaintiff to receive the requested money in the amount of Baht 1,504,747 from the executing officer. 3) The remaining amount of Baht 2,296,824 (as of 30 June 2023, the Company recorded as an accrued expense) will be paid in monthly installments of not less than Baht 1 5 0 , 0 0 0 , which must be paid completely within 1 year (the first installment on 20 July 2023 and the last installment on 20 July 2024), and the defendant has still obligated to pay under the compromise agreement clause 4 , dated 2 November 2 0 0 6 from the income received from

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Case No.	Plaintiff/ Complainant	Defendant/ Objector	Description
			<p>receiving waste to landfill by paying into the fund Baht 1 0 per ton every end of the month apart from the money the defendant owes in clause 3 of this memorandum. During the installment, the plaintiff will not enforce the case against the defendant's property.</p> <p>4) The defendant pays by transferring to the account named "Association for the Development of Quality of Life and Environment of Nonmakkeng Community (Sor Shore Sor Kor), Bank for Agriculture and Agricultural Cooperatives, Watthananakhon branch.</p> <p>The Court considered that the parties agreed as stated to the Court, therefore he allowed to withdraw the request and notified to the executing officer.</p> <ul style="list-style-type: none"> • For permanent closure of landfill no. L2 and L5 • On 9 May 2 0 2 2 , the Company submitted a letter to clarify the details of the final extension of the landfill no. L2 and to request opening the landfill no. L2 , the last extension, to the Department of Industrial Works, along with submitting additional documents. • On 1 July 2 0 2 2 , the Department of Industrial Works issued a letter to inform the review of the civil case judgment of the Sakaeo Provincial Court, it was found that the landfill no. L2 was ordered to be closed permanently. Therefore, the Department of Industrial Works cannot grant permission unless the Court orders otherwise and must be approved by the Office of Natural Resources and Environmental Policy and Planning before considering the permission • On 27 June 2023, the Company filed a request to the Court to investigate the perform in according to the judgment with the Sakaeo Provincial Court and the Court ordered to receive the petition for considering the petition on 21 August 2023.

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29 Financial instruments

Since the majority of the Company's financial assets and liabilities are short-term in nature or carrying interest at rates close to the market interest rates, the Group/Company estimates the fair value of the majority of the financial assets and liabilities approximate the amounts presented in the statements of financial position.

The methods and assumptions used by the Group in estimating the fair value of financial instruments are as follows:

For financial assets and liabilities with short-term maturity, including cash and deposit at financial institutions, accounts receivable and accounts payable, their carrying amounts in the statements of financial position approximate their fair values.

For loans to and loans bearing interest closely approximate to the market rate, their fair value in the statements of financial position approximates their carrying amounts.

During the current period, there was no transfer within the fair value hierarchy.

30 Other information

- 1) To suspend any act that violates or perform properly in compliance with section 39 paragraph 1 of the Factory Act B.E. 2535

Landfill capping hazardous L3

- On 30 September 2022, the Department of Industrial Works agreed that the Company has to stop operating in compliance with section 39 paragraph 1 of the Factory Act B.E. as follows: 1) to bring aluminum dross, which was landfilled around hazardous waste landfill area L3 without stabilization, to destructive action by stabilization before landfill and 2) to prepare a project plan according to the Environmental Impact Assessment (EIA) report together with surveying the boundaries of every landfill which is certified by the relevant government agencies to be completed by 30 October 2022, the Company sent a letter to request an extension of the period of 90 days for the remedial action. (The order to allow the extension to end on 31 January 2023).
- Later on 13 December 2022, the Company informed the Director General of the Department of Industrial Works that the Company performed completely the stabilization process, preparing project layout plan according to the EIA report together with the land boundary survey of all landfill holes (L1 to L8) and certified by relevant government agencies including requesting to terminate the order under section 39 paragraph 1 of the Factory Act B.E. 2535.
- On 11 January 2023, the Department of Industrial Works considered the evidence submitted by the Company in the above matter. It appeared that, some of layouts of landfill area and the layout of total projects were incorrect and inconsistent with the layouts of landfill area and the layout of total projects as reported in the EIA report, which was considered an important fact that must be taken into account in order to terminate the above order. Therefore, there has been an order to extend the period according to the order until 31 May 2023 and extend the period according to the order until 1 December 2023, and there has been an additional order for the Company to submit documents for examination of incorrect and inconsistencies of landfill area.

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- Subsequently, on 10 February 2023, the Company filed an appeal against the order to submit additional documents and extend the period for compliance with the order of Section 39 paragraph 1 of the Factory Act B.E. 2535, to the Minister of Industry. Until 15 August 2023, the result of the appeal has not been known. In addition, on 8 March 2023, the Company submitted a letter to request the justice to the Minister of Industry to terminate such order and allow the Company to continue to operate normally. Until 15 August 2023, the result of requesting justice has not been known.

Landfill capping hazardous L4

- On 24 November 2022, Department of Industrial Works issued an order “Amendment to the order according to the letter of the Department of Industrial Works dated 18 April 2022”. The order has forced the Company to stop operating the factory only at the hazardous waste landfill in the L4 area and to fix the L4’s landfill according to the EIA report as approval within 20 February 2023, which determined the condition in the report of compliance with the Department of Industrial Works orders, will not be allowed to bring sewage or unused materials that are hazardous wastes will be treated or disposed of in the L4’s landfill until all orders are complied with and is permitted to open a factory business.
 - On 17 February 2023, the Company issued a letter for an extension of the time to comply with the said order by 90 days. Subsequently, the Department of Industrial Works granted permission to extend the period for improving the factory under Section 39, paragraph 1, until 21 May 2023 and extend the period until 22 November 2023.
- 2) To suspend any act that violates or perform properly in compliance with Section 37, paragraph 1, of the Factory Act B.E. 2535 as follows:
- On 30 March 2023, the Sakaeo Provincial Industrial Office ordered the factory operators to improve according to Section 37, paragraph 1, of the Factory Act, B.E. 2535, to proceed as follows: 1) improving the soil embankment in the buffer area around the factory and planting perennials around, 2) installing a contaminated rainwater collection system and improving the waste water collection system from landfills including preparing preventive measures in case of leakage of the wastewater treatment system and 3) installing an emergency overflow protection system in a wastewater treatment tank and store leachate waste from landfills in a closed tank or well. These have to be completed by 15 May 2023. Subsequently, the Department of Industrial Works granted the permission to extend the period for improving the factory until 15 November 2023.

31 Correction of accounting errors in the prior period

The Board of Directors’ meeting held on 27 January 2023 resolved to correct the errors in recording other non-current provisions for the Environmental Development Fund according to the Environmental Impact Assessment report (“EIA”) by retrospective adjusting such comparative figures to be correct with the EIA report by calculated according to the rate of Baht per ton of waste that the project accepts for treatment.

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The effect of correction of accounting errors in the prior period by restating the comparative financial information, which were summarized as follows:

	Consolidated financial statements			Separate financial statements		
	As reported in the prior period	Effect of correction of an error increase (decrease) related	Restated <i>(in thousand Baht)</i>	As reported in the prior period	Effect of correction of an error increase (decrease) related	Restated
For the three-month period ended 30 June 2022						
<i>Statements of comprehensive income</i>						
Administrative expenses	12,396	357	12,753	9,410	357	9,767
Total expenses	49,552	357	49,909	35,875	357	36,232
Loss before income tax expenses	(10,580)	(357)	(10,937)	(17,232)	(357)	(17,589)
Loss for the period	(5,875)	(357)	(6,232)	(11,640)	(357)	(11,997)
Total comprehensive loss for the period	(5,875)	(357)	(6,232)	(11,640)	(357)	(11,997)
Losses per share (Baht)						
Basic	(0.0029)	(0.0002)	(0.0031)	(0.0057)	(0.0002)	(0.0059)
For the six-month period ended 30 June 2022						
<i>Statements of comprehensive income</i>						
Administrative expenses	26,718	1,069	27,787	20,641	1,069	21,710
Total expenses	116,081	1,069	117,150	87,678	1,069	88,747
Profit (loss) before income tax expenses	19,653	(1,069)	18,584	(6,826)	(1,069)	(7,895)
Profit (loss) for the period	32,290	(1,069)	31,221	11,357	(1,069)	10,288
Total comprehensive income (loss) for the period	32,290	(1,069)	31,221	11,357	(1,069)	10,288
Earnings (loss) per share (Baht)						
Basic	0.0159	(0.0005)	0.0154	0.0056	(0.0005)	0.0051
For the six-month period ended 30 June 2022						
<i>Statements of cash flows</i>						
Profit for the period	32,290	(1,069)	31,221	11,357	(1,069)	10,288
Other current provisions	6,962	1,069	8,031	1,000	1,069	2,069

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32 Events after the reporting period

- The Extraordinary General Meeting of Shareholders held on 27 July 2023 resolved to not approve for the reduction of the Company's registered share capital by Baht 52,435,455.80 from the existing registered share capital of Baht 1,470,000,000.00 to Baht 1,417,564,544.20 by cancelling the Company's 74,907,794 unissued authorized shares with a par value of Baht 0.70 per share, and not approve for the amendment to Clause 4 of the Memorandum of Association of the Company in accordance with the reduction of the registered share capital because of a vote of less than three - fourths of the shareholders attending the meeting and having the right to vote including abstentions in the calculation base. Due to agenda 2 was not passed to approve for the reduction of the Company's registered share capital, the meeting was not able to proceed further to consider the Company's capital structure adjustment in agenda 3-4 as they were related agendas and conditional to each other.