

**Muramoto Electron (Thailand) Public Company Limited
and its Subsidiary**

Condensed interim financial statements
For the three-month and nine-month periods ended
30 June 2021
and
Independent auditor's review report



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Independent Auditor’s Report on Review of Interim Financial Information

To the Board of Directors of Muramoto Electron (Thailand) Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Muramoto Electron (Thailand) Public Company Limited and its subsidiary, and of Muramoto Electron (Thailand) Public Company Limited, respectively, as at 30 June 2021; the consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 June 2021, and consolidated and separate statements of changes in equity and cash flows for the nine-month period ended 30 June 2021; 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 the 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”.

(Siripen Sukcharoenyingyong)
Certified Public Accountant
Registration No. 3636

KPMG Phoomchai Audit Ltd.
Bangkok
13 August 2021

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of financial position

	<i>Note</i>	Consolidated		Separate	
		financial statements		financial statements	
		30 June	30 September	30 June	30 September
Assets		2021	2020	2021	2020
		(Unaudited)		(Unaudited)	
		<i>(in thousand Baht)</i>			
<i>Current assets</i>					
Cash and cash equivalents		2,300,426	2,518,241	2,031,990	2,227,121
Trade accounts receivable	3, 4	2,372,838	1,852,411	1,879,991	1,523,790
Other receivables	3	212,537	104,726	185,028	93,994
Inventories		1,300,599	1,191,279	887,227	802,954
Total current assets		6,186,400	5,666,657	4,984,236	4,647,859
<i>Non-current assets</i>					
Investment in subsidiary	5	-	-	299,998	299,998
Property, plant and equipment	2, 6	2,505,655	2,152,184	1,893,206	1,517,326
Intangible assets		22,413	18,200	18,376	13,676
Deferred tax assets		37,991	8,648	21,821	-
Other non-current assets		12,418	13,262	4,683	5,542
Total non-current assets		2,578,477	2,192,294	2,238,084	1,836,542
Total assets		8,764,877	7,858,951	7,222,320	6,484,401

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of financial position

	Note	Consolidated		Separate	
		financial statements		financial statements	
		30 June	30 September	30 June	30 September
Liabilities and equity		2021	2020	2021	2020
		(Unaudited)		(Unaudited)	
		<i>(in thousand Baht)</i>			
Current liabilities					
Trade accounts payable	3	1,808,152	1,449,562	1,518,679	1,277,377
Other payables	3	331,468	252,319	265,693	224,164
Payable for property, plant and equipment	3	14,314	47,804	10,525	46,953
Current portion of lease liabilities	2	82,319	53,893	18,657	-
Income tax payable		69,627	12,590	53,901	5,506
Total current liabilities		2,305,880	1,816,168	1,867,455	1,554,000
Non-current liabilities					
Lease liabilities	2	170,074	122,647	42,147	-
Deferred tax liabilities		-	9,524	-	9,524
Non-current provisions for employee benefits		386,583	378,726	323,208	319,114
Total non-current liabilities		556,657	510,897	365,355	328,638
Total liabilities		2,862,537	2,327,065	2,232,810	1,882,638
Equity					
Share capital					
Authorised share capital					
<i>(23,898 thousand ordinary shares, par value at Baht 10 per share)</i>					
		238,981	238,981	238,981	238,981
Issued and paid-up share capital					
<i>(20,898 thousand ordinary shares, par value at Baht 10 per share)</i>					
		208,981	208,981	208,981	208,981
Additional paid-in capital					
Premium on ordinary shares		653,700	653,700	653,700	653,700
Retained earnings					
Appropriated					
Legal reserve		25,000	25,000	25,000	25,000
Unappropriated		5,014,659	4,644,205	4,101,829	3,714,082
Total equity		5,902,340	5,531,886	4,989,510	4,601,763
Total liabilities and equity		8,764,877	7,858,951	7,222,320	6,484,401

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of comprehensive income (Unaudited)

	<i>Note</i>	Consolidated		Separate	
		financial statements		financial statements	
		Three-month period ended 30 June		Three-month period ended 30 June	
		2021	2020	2021	2020
<i>(in thousand Baht)</i>					
Revenue					
Revenue from sale of goods	3	4,455,130	2,748,485	3,795,309	2,291,614
Other income	3	43,265	42,410	30,020	33,206
Total revenue		4,498,395	2,790,895	3,825,329	2,324,820
Expenses					
Cost of sale of goods	3	4,030,668	2,640,375	3,409,822	2,193,168
Distribution costs	3	102,572	36,529	96,692	34,669
Administrative expenses	3	109,272	121,065	57,382	118,443
Finance costs		1,709	1,953	259	-
Total expenses		4,244,221	2,799,922	3,564,155	2,346,280
Profit (loss) before income tax expense		254,174	(9,027)	261,174	(21,460)
Tax expense		59,924	6,911	54,384	4,038
Profit (loss) for the period		194,250	(15,938)	206,790	(25,498)
Other comprehensive income for the period		-	-	-	-
Total comprehensive income (loss) for the period		194,250	(15,938)	206,790	(25,498)
Basic earnings (loss) per share (Baht)		9.30	(0.76)	9.90	(1.22)

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of comprehensive income (Unaudited)

	<i>Note</i>	Consolidated		Separate	
		financial statements		financial statements	
		Nine-month period ended		Nine-month period ended	
		30 June		30 June	
		2021	2020	2021	2020
		<i>(in thousand Baht)</i>			
Revenue					
Revenue from sale of goods	3, 7	13,645,756	8,204,423	11,770,522	6,762,492
Dividend income	3, 5	-	-	50,000	50,000
Other income	3	89,573	119,643	63,861	105,374
Total revenue		13,735,329	8,324,066	11,884,383	6,917,866
Expenses					
Cost of sale of goods	3	12,440,056	7,798,644	10,661,288	6,414,909
Distribution costs	3	307,309	119,493	291,068	109,148
Administrative expenses	3	291,159	242,013	230,378	213,483
Finance costs		4,779	3,411	615	-
Total expenses		13,043,303	8,163,561	11,183,349	6,737,540
Profit before income tax expense		692,026	160,505	701,034	180,326
Tax expense		112,591	14,088	104,306	8,137
Profit for the period		579,435	146,417	596,728	172,189
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		579,435	146,417	596,728	172,189
Basic earnings per share (Baht)		27.73	7.01	28.55	8.24

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of changes in equity (Unaudited)

Consolidated financial statements

	Note	Issued and paid-up share capital	Share premium	<u>Retained earnings</u>		Total equity
				Legal reserve	Unappropriated	
<i>(in thousand Baht)</i>						
Nine-month period ended 30 June 2020						
Balance at 1 October 2019		208,981	653,700	25,000	4,573,451	5,461,132
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends		-	-	-	(208,981)	(208,981)
Total transactions with owners, recorded directly in equity		-	-	-	(208,981)	(208,981)
Comprehensive income for the period						
Profit		-	-	-	146,417	146,417
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	146,417	146,417
Balance at 30 June 2020		208,981	653,700	25,000	4,510,887	5,398,568
Nine-month period ended 30 June 2021						
Balance at 1 October 2020		208,981	653,700	25,000	4,644,205	5,531,886
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends	8	-	-	-	(208,981)	(208,981)
Total transactions with owners, recorded directly in equity		-	-	-	(208,981)	(208,981)
Comprehensive income for the period						
Profit		-	-	-	579,435	579,435
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	579,435	579,435
Balance at 30 June 2021		208,981	653,700	25,000	5,014,659	5,902,340

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of changes in equity (Unaudited)

Separate financial statements

	Note	Issued and paid-up share capital	Share premium	<u>Retained earnings</u>		Total equity
				Legal reserve	Unappropriated	
<i>(in thousand Baht)</i>						
Nine-month period ended 30 June 2020						
Balance at 1 October 2019		208,981	653,700	25,000	3,631,625	4,519,306
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends		-	-	-	(208,981)	(208,981)
Total transactions with owners, recorded directly in equity		-	-	-	(208,981)	(208,981)
Comprehensive income for the period						
Profit		-	-	-	172,189	172,189
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	172,189	172,189
Balance at 30 June 2020		208,981	653,700	25,000	3,594,833	4,482,514
Nine-month period ended 30 June 2021						
Balance at 1 October 2020		208,981	653,700	25,000	3,714,082	4,601,763
Transactions with owners, recorded directly in equity						
<i>Distributions to owners</i>						
Dividends	8	-	-	-	(208,981)	(208,981)
Total transactions with owners, recorded directly in equity		-	-	-	(208,981)	(208,981)
Comprehensive income for the period						
Profit		-	-	-	596,728	596,728
Other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		-	-	-	596,728	596,728
Balance at 30 June 2021		208,981	653,700	25,000	4,101,829	4,989,510

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of cash flows (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Nine-month period ended		Nine-month period ended	
	30 June		30 June	
	2021	2020	2021	2020
	<i>(in thousand Baht)</i>			
<i>Cash flows from operating activities</i>				
Profit for the period	579,435	146,417	596,728	172,189
<i>Adjustments to reconcile profit to cash receipts (payments)</i>				
Tax expense	112,591	14,088	104,306	8,137
Finance costs	4,779	3,411	615	-
Depreciation and amortisation	304,954	273,529	201,292	175,089
Dividend income	-	-	(50,000)	(50,000)
Unrealised (gain) loss on foreign exchange	(7,656)	6,664	2,347	(1,366)
(Reversal of) loss on inventories devaluation	5,485	(571)	1,493	(3,982)
(Gain) loss on disposal of property, plant and equipment	(822)	(19,026)	(822)	(19,651)
Employee benefit expenses	21,924	24,463	18,032	20,377
	<u>1,020,690</u>	<u>448,975</u>	<u>873,991</u>	<u>300,793</u>
<i>Changes in operating assets and liabilities</i>				
Trade accounts receivable	(513,028)	(95,189)	(348,885)	(133,902)
Other receivables	(111,551)	(4,801)	(94,692)	(21,179)
Inventories	(114,805)	(291,411)	(85,766)	(298,314)
Other non-current assets	828	(233)	844	(377)
Trade accounts payable	363,842	339,787	235,622	362,071
Other payables	79,230	(29,574)	41,321	(16,160)
Employee benefit paid	(14,067)	(8,693)	(13,938)	(8,693)
Tax paid	(90,625)	-	(83,540)	-
Net cash from operating activities	<u>620,514</u>	<u>358,861</u>	<u>524,957</u>	<u>184,239</u>

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Statement of cash flows (Unaudited)

	Consolidated		Separate	
	financial statements		financial statements	
	Nine-month period ended		Nine-month period ended	
	30 June		30 June	
	2021	2020	2021	2020
	<i>(in thousand Baht)</i>			
<i>Cash flows from investing activities</i>				
Proceeds from sale of property, plant and equipment	4,760	26,076	4,760	21,293
Acquisition of property, plant and equipment	(548,161)	(150,838)	(537,103)	(146,506)
Acquisition of intangible assets	(12,764)	(6,415)	(11,662)	(2,225)
Dividend received	-	-	50,000	50,000
Net cash used in investing activities	(556,165)	(131,177)	(494,005)	(77,438)
<i>Cash flows from financing activities</i>				
Payment of lease liabilities	(63,708)	(36,120)	(12,654)	-
Financial cost paid	(4,779)	(3,411)	(615)	-
Dividends paid	(208,981)	(208,981)	(208,981)	(208,981)
Net cash used in financing activities	(277,468)	(248,512)	(222,250)	(208,981)
Net decrease in cash and cash equivalents, before effect of exchange rates	(213,119)	(20,828)	(191,298)	(102,180)
Effect of exchange rate changes on cash and cash equivalents	(4,696)	5,543	(3,833)	5,073
Net decrease in cash and cash equivalents	(217,815)	(15,285)	(195,131)	(97,107)
Cash and cash equivalents at 1 October	2,518,241	2,418,700	2,227,121	2,215,523
Cash and cash equivalents at 30 June	2,300,426	2,403,415	2,031,990	2,118,416

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

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
For the three-month and nine-month periods ended 30 June 2021 (Unaudited)

Note	Contents
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Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
For the three-month and nine-month periods ended 30 June 2021 (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 August 2021.

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 subsidiary for the year ended 30 September 2020.

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 30 September 2020, except for those described in note 2.

2 Change in accounting policies

From 1 October 2020, the Group has initially applied TFRS - Financial instruments standards which have no material impact on the financial statements and adopted TFRS 16 *Leases* on contracts previously identified as leases according to TAS 17 *Leases* and TFRIC 4 *Determining whether an arrangement contains a lease* using the modified retrospective approach.

Previously, the Group, as a lessee, recognised payments made under operating leases in profit or loss on a straight-line basis over the term of the lease. Under TFRS 16, the Group assesses whether a contract is, or contains, a lease. If a contract contains lease and non-lease components, the Group allocates the consideration in the contract based on stand-alone selling price (transaction price). As at 1 October 2020, the Group and the Company recognised right-of-use assets and lease liabilities, as a result, the nature of expenses related to those leases was changed because the Group recognised depreciation of right-of-use assets and interest expense on lease liabilities. Right-of-use assets are presented in property, plant and equipment. Financial lease liabilities from prior year are presented in lease liabilities.

On transition, the Group also elected to use the following practical expedients:

- do not recognise right-of-use assets and lease liabilities for leases with less than 12 months of lease term;
- do not recognise right-of-use assets and lease liabilities for low value amount; and
- apply a single discount rate to a portfolio of leases with similar characteristics.

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
For the three-month and nine-month periods ended 30 June 2021 (Unaudited)

	Consolidated financial statements	Separate financial statements
	<i>(in thousand Baht)</i>	
<i>Impact from the adoption of TFRS 16</i>		
<i>At 1 October 2020</i>		
Increase in property, plant and equipment	34,177	30,812
Increase in lease liabilities	34,177	30,812
<i>Measurement of lease liability</i>		
Operating lease commitment as disclosed at 30 September 2020	49,539	44,099
Recognition exemption for short-term leases	(8,461)	(7,758)
Recognition exemption for leases of low-value assets	(5,283)	(4,738)
	35,795	31,603
Present value of remaining lease payments, discounted using the incremental borrowing rate at 1 October 2020	34,177	30,812
Finance lease liabilities recognised as at 30 September 2020	176,540	-
Lease liabilities recognised at 1 October 2020	210,717	30,812
Weighted-average incremental borrowing rate (<i>% per annum</i>)	1.30, 1.74	1.74

Right-of-use assets and lease liabilities shown above were presented as part of Electronic parts for automotive business and Electronic parts for office automation business segments, respectively.

3 Related parties

Relationships with subsidiary are described in note 5. For relationships with key management and other related parties and pricing policies have no material changes from financial statements for the year ended 30 September 2020.

<i>Significant transactions with related parties</i> <i>Nine-month period ended 30 June</i>	Consolidated financial statements		Separate financial statements	
	2021	2020	2021	2020
	<i>(in thousand Baht)</i>			
Parent				
Sales of goods	905,533	545,360	904,920	545,310
Purchases of goods and fixed assets	98,928	167,899	97,510	165,709
Service fees	214,686	95,251	212,918	94,246
Technical fees	9,148	5,014	7,493	4,726
Other income	3,355	314	3,346	314
Subsidiary				
Sales of goods	-	-	145	648
Purchases of goods and fixed assets	-	-	103,983	55,220
Dividend income	-	-	50,000	50,000
Other related parties				
Sales of goods	761,650	1,089,491	761,650	1,089,491
Other income	-	1,477	-	1,477

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
For the three-month and nine-month periods ended 30 June 2021 (Unaudited)

<i>Significant transactions with related parties</i> <i>Nine-month period ended 30 June</i>	Consolidated financial statements		Separate financial statements	
	2021	2020	2021	2020
	<i>(in thousand Baht)</i>			
Key management personnel				
Key management personnel compensation				
Short-term employee benefit	46,604	45,394	26,205	28,678
Post-employment benefits	88	88	42	43
Total key management personnel compensation	46,692	45,482	26,247	28,721

Balances as at 30 June 2021 and 30 September 2020 with related parties were as follows:

	Consolidated financial statements		Separate financial statements	
	30 June 2021	30 September 2020	30 June 2021	30 September 2020
	<i>(in thousand Baht)</i>			
Trade accounts receivable				
Parent	313,350	220,556	313,350	220,556
Subsidiary	-	-	32	61
Other related parties	66,801	227,703	66,801	227,703
Total	380,151	448,259	380,183	448,320
Other receivables				
Parent	297	-	297	-
Subsidiary	-	-	-	40
Total	297	-	297	40
Trade accounts payable				
Parent	19,402	12,844	19,016	12,630
Subsidiary	-	-	23,347	22,023
Total	19,402	12,844	42,363	34,653
Other payables				
Parent	77,163	45,207	75,662	44,159
Other related parties	423	37	423	37
Total	77,586	45,244	76,085	44,196
Payable for property, plant and equipment				
Parent	413	-	413	-
Total	413	-	413	-

Significant agreements with related parties

As at 30 June 2021, the parent company has guaranteed USD 6.1 million (*equivalent to Baht 196.55 million*) and Baht 775 million of credit facilities by the financial institutions to the Company (30 September 2020: USD 6.1 million (*equivalent to Baht 194.14 million*) and Baht 775 million).

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
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Service agreements

The Company and its subsidiary have entered into service agreements with the parent company whereby the parent company agrees to provide full assistance and furnish the Company and its subsidiary with all technical advice and business support for the production and marketing of electronic parts. Under the term of the agreements, the Company agrees to pay a fee equal to 1% - 2% and the subsidiary agrees to pay a fee equal to 0.75% of total sales in each fiscal year. The agreements are automatically renewed on a year-to-year basis, unless either of the parties hereto gives the other party prior written notice.

4 Trade accounts receivable

	Consolidated financial statements		Separate financial statements	
	30 June 2021	30 September 2020	30 June 2021	30 September 2020
	<i>(in thousand Baht)</i>			
Within credit terms	2,369,275	1,831,735	1,876,428	1,503,114
Overdue:				
1 - 30 days	35	6,191	35	6,191
61 - 90 days	-	9,310	-	9,310
91 - 365 days	3,415	5,175	3,415	5,175
More than 365 days	113	-	113	-
Total	<u>2,372,838</u>	<u>1,852,411</u>	<u>1,879,991</u>	<u>1,523,790</u>

5 Investment in subsidiary

Subsidiary	Ownership interest		Paid-up capital		Cost method		Dividend income for the nine-month periods ended	
	30 June 2021	30 September 2020	30 June 2021	30 September 2020	30 June 2021	30 September 2020	30 June 2021	31 June 2020
	<i>(%)</i>				<i>(in thousand Baht)</i>			
Sima Technology Co.,Ltd.	99.99	99.99	300,000	300,000	299,998	299,998	50,000	50,000

Subsidiary engages in manufacture of electronic parts and was incorporated in Thailand. It isn't publicly listed consequently do not has published price quotation.

Muramoto Electron (Thailand) Public Company Limited and its Subsidiary
Condensed notes to the interim financial statements
For the three-month and nine-month periods ended 30 June 2021 (Unaudited)

6 Property, plant and equipment

The movement of property, plant and equipment during the nine-month period ended 30 June 2021 was as follows:

	Consolidated financial statements	Separate financial statements
	<i>(in thousand Baht)</i>	
Book value as at 1 October 2020	2,152,184	1,517,326
Recognition of right-of-use assets on initial application of TFRS 16 <i>(see note 2)</i>	34,177	30,812
Additions	619,621	543,321
Disposals	(3,938)	(3,938)
Depreciation charge for the period	(296,389)	(194,315)
Book value as at 30 June 2021	<u>2,505,655</u>	<u>1,893,206</u>

7 Segment information and disaggregation of revenue

The Group's business segments consist of Electronic parts for automotive business, Electronic parts for office automation business and Other electronic parts business.

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<i>Nine-month period ended 30 June</i>	Consolidated financial statements											
	Electronic parts for automotive		Electronic parts for office automation		Other electronic parts		Total		Eliminations		Net	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	<i>(in million Baht)</i>											
Information about reportable segments												
External revenue	2,866	1,929	9,974	5,965	806	310	13,646	8,204	-	-	13,646	8,204
Inter-segment revenue	21	56	83	-	-	-	104	56	(104)	(56)	-	-
Total revenue	2,887	1,985	10,057	5,965	806	310	13,750	8,260	(104)	(56)	13,646	8,204
Disaggregation of revenue												
Primary geographical markets												
Thailand	806	455	8,285	4,020	433	66	9,524	4,541	(104)	(56)	9,420	4,485
Japan	1,195	876	1,770	1,452	369	243	3,334	2,571	-	-	3,334	2,571
US	67	94	-	42	-	-	67	136	-	-	67	136
Others	819	560	2	451	4	1	825	1,012	-	-	825	1,012
Total revenue	2,887	1,985	10,057	5,965	806	310	13,750	8,260	(104)	(56)	13,646	8,204
Timing of revenue recognition												
At a point in time	2,887	1,985	10,057	5,965	806	310	13,750	8,260	(104)	(56)	13,646	8,204
Total revenue	2,887	1,985	10,057	5,965	806	310	13,750	8,260	(104)	(56)	13,646	8,204
Segment profit (loss) before income tax	42	(45)	726	239	(26)	16	742	210	(50)	(49)	692	161
Segment assets as at 30 June 2021/ 30 September 2020	1,911	1,214	3,588	2,279	451	1,726	5,950	5,219	(24)	(23)	5,926	5,196
Segment liabilities as at 30 June 2021/ 30 September 2020	(406)	(249)	(1,525)	(1,189)	(82)	(34)	(2,013)	(1,472)	23	22	(1,990)	(1,450)

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<i>Nine-month period ended 30 June</i>	Electronic parts for automotive		Separate financial statements				Total	
	2021	2020	Electronic parts for office automation	2020	Other electronic parts	2020	2021	2020
Disaggregation of revenue								
Primary geographical markets								
Thailand	706	387	8,203	3,979	433	66	9,342	4,432
Japan	1,194	876	-	62	343	243	1,537	1,181
US	67	94	-	43	-	1	67	138
Others	819	560	2	451	4	-	825	1,011
Total revenue	2,786	1,917	8,205	4,535	780	310	11,771	6,762
Timing of revenue recognition								
At a point in time	2,786	1,917	8,205	4,535	780	310	11,771	6,762
Total revenue	2,786	1,917	8,205	4,535	780	310	11,771	6,762
Segment profit (loss) before income tax	19	(2)	706	166	(24)	16	701	180
Segment assets as at 30 June 2021/ 30 September 2020	1,856	902	2,367	1,564	445	1,378	4,668	3,844
Segment liabilities as at 30 June 2021/ 30 September 2020	(387)	(235)	(1,232)	(1,008)	(82)	(34)	(1,701)	(1,277)

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Reconciliation of reportable segment assets and liabilities

	Consolidated financial statements		Separate financial statements	
	30 June 2021	30 September 2020	30 June 2021	30 September 2020
	<i>(in million Baht)</i>			
Assets				
Total assets for reportable segments	5,926	5,196	4,668	3,844
Other unallocated amounts	2,839	2,663	2,554	2,640
Total assets	8,765	7,859	7,222	6,484
Liabilities				
Total liabilities for reportable segments	1,990	1,450	1,701	1,277
Other unallocated amounts	873	877	532	606
Total liabilities	2,863	2,327	2,233	1,883

8 Dividends

Details of dividends during 2021 are as follows:

	Approval date	Payment schedule	Dividend rate per share <i>(Baht)</i>	Amount <i>(in million Baht)</i>
2020 Annual dividend	28 January 2021	25 February 2021	<u>10</u>	<u>209</u>

9 Supplemental disclosures of cash flows information

Property, plant and equipment purchased during the periods are details as follows:

	Consolidated financial statements		Separate financial statements	
	2021	2020	2021	2020
<i>Nine-month period ended 30 June</i>	<i>(in thousand Baht)</i>			
Increase in property, plant and equipment during the period	653,798	235,857	574,133	146,116
Less assets acquired by means of lease liabilities	(139,127)	(60,395)	(73,458)	-
Change in payables for purchase of property, plant and equipment	33,490	(24,624)	36,428	390
Purchased of property, plant and equipment paid by cash	548,161	150,838	537,103	146,506

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10 Financial instruments

Carrying amount and fair values

As at 30 June 2021 and 30 September 2020, the carrying amount of financial assets and liabilities are reasonable approximation of fair value.

11 Commitments with non-related parties

<i>At 30 June 2021</i>	Consolidated financial statements	Separate financial statements
	<i>(in thousand Baht)</i>	
<i>Capital commitments</i>		
Contracted but not provided for buildings, machine and other constructions	117,535	117,535
<i>Future minimum lease payments under non-cancellable operating leases</i>		
Within one year	2,511	2,322
After one year but within five years	1,432	1,278
Total	<u>3,943</u>	<u>3,600</u>
<i>Other commitments</i>		
Bank guarantees	31,003	31,003

As at 30 June 2021, the Group had warehouse rental, car lease and office equipment agreements for various periods, which will expire during 2021 to 2025.

The Company had bank guarantee issued by various financial institutions for use of electricity, gasoline and accepted purchase orders for goods and supplies.