

Siri Prime Office Property Fund  
Review report and financial information  
For the three-month and nine-month periods ended  
30 September 2024

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

To the Unitholders of Siri Prime Office Property Fund

I have reviewed the accompanying financial information of Siri Prime Office Property Fund (the Fund), which comprises the statement of financial position, including the details of investments as at 30 September 2024, the related statements of comprehensive income for the three-month and nine-month periods then ended, and the related statements of changes in net assets, and cash flows for the nine-month period then ended, as well as the condensed notes to the interim financial statements (collectively "the interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with the Accounting Guidance for Property Funds, Real Estate Investment Trusts, Infrastructure Funds and Infrastructure Trusts issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand. My responsibility is to express a conclusion on this interim financial information based on my review.

### **Scope of Review**

I conducted my review in accordance with Thai Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

### **Conclusion**

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with the Accounting Guidance for Property Funds, Real Estate Investment Trusts, Infrastructure Funds and Infrastructure Trusts issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand.

### Emphasis of Matter

I draw attention to the condensed note 1.2 in the interim financial statements, the conversion of the Fund into the Siripanyo Real Estate Investment Trust (the Trust) has been completed. The management company has announced that the Fund's dissolution date was 4 November 2024. On 6 November 2024, the Fund units were no longer listed as securities on the Stock Exchange of Thailand. On the same day, the Trust units began trading on the Stock Exchange of Thailand for the first time. My conclusion is not modified in respect of this matter.



Kirdsiri Kanjanaprakasit

Certified Public Accountant (Thailand) No. 6014

EY Office Limited

Bangkok: 11 November 2024

**Siri Prime Office Property Fund**

**Statement of financial position**

**As at 30 September 2024**

(Unit: Thousand Baht)

	<u>Note</u>	<u>30 September 2024</u>	<u>31 December 2023</u>
		(Unaudited but reviewed)	(Audited)
<b>Assets</b>			
Investments in property at fair value			
(at cost: Baht 1,699.50 million)	5	1,882,000	1,849,000
Investments measured at fair value through profit or loss			
(at cost 30 September 2024: Baht 42.20 million;			
31 December 2023: Baht 32.21 million)	6	42,202	32,209
Cash at banks	10	30,996	43,502
Receivables			
From rental and service	7, 10	1,882	675
From interest	10	74	20
Other assets		2,499	1,037
<b>Total assets</b>		<u>1,959,653</u>	<u>1,926,443</u>
<b>Liabilities</b>			
Accrued expenses	10	7,170	3,463
Deposits for rental and service		23,882	21,254
Advance receipt for rental and service income		643	625
Other liabilities		251	364
<b>Total liabilities</b>		<u>31,946</u>	<u>25,706</u>
<b>Net assets</b>		<u><u>1,927,707</u></u>	<u><u>1,900,737</u></u>

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

**Siri Prime Office Property Fund****Statement of financial position (continued)****As at 30 September 2024**

(Unit: Thousand Baht)

	<u>Note</u>	<u>30 September 2024</u>	<u>31 December 2023</u>
		(Unaudited but reviewed)	(Audited)
<b>Net assets:</b>			
Fund registered and capital from the unitholders			
170,000,000 units of Baht 10 each		1,700,000	1,700,000
Retained earnings	8	227,707	200,737
<b>Net assets</b>		<u>1,927,707</u>	<u>1,900,737</u>
Net asset value per unit (Baht)		11.3394	11.1808
Number of units issued - end of period/year (Thousand units)		170,000	170,000

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

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(Mrs. Tipaphan Puttarawigorn)

Executive Director

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(Mr. Somphong Hirunkajonrote)

Executive Director

Siri Prime Office Property Fund

Details of investments

As at 30 September 2024

Details of investments classified by asset classes

				30 September 2024	31 December 2023	
				(Unaudited but reviewed)	(Audited)	
Type of investment	Land title deed	Area	Location	Cost	Fair value	Percentage of investment
				(Thousand Baht)	(Thousand Baht)	(%)
Investments in property						
(Siripinyo Building Project	1251	2-3-13.4	Sri Ayutthaya Road,	1,699,497	1,882,000	97.81
(Note 5)			Khwaeng Phaya Thai Road,			
			Khet Rajtaewee, Bangkok		1,699,497	98.29
Total investments in property				1,699,497	1,882,000	97.81
					1,849,000	98.29
Investments in securities						
Fixed deposits						
Kasikornbank Public Company Limited		July 2024	0.85	-	-	-
(Note 10)		July 2025	1.15	2,274	2,274	0.12
Bank of Thailand Bond						
Bank of Thailand Bond (CB24208B)		February 2024	2.05	-	-	-
Bank of Thailand Bond (CB24O31A)		October 2024	2.20	39,928	39,928	2.07
Total investments in securities (Note 6)				42,202	42,202	2.19
Total investments				1,741,699	1,924,202	100.00
					1,881,209	100.00

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

(Unaudited but reviewed)

**Siri Prime Office Property Fund**

**Statement of comprehensive income**

**For the three-month period ended 30 September 2024**

(Unit: Thousand Baht)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Investment income</b>			
Rental and service income	10	26,070	21,982
Interest income	10	256	224
Other income		291	178
<b>Total income</b>		<u>26,617</u>	<u>22,384</u>
<b>Expenses</b>			
Cost of rental and services		9,525	8,395
Management fee	10	1,244	1,211
Mutual fund supervisor fee	10	100	96
Registrar fee	10	149	145
Property management fee	10	1,147	927
Professional fees		393	230
Administrative expenses		228	417
<b>Total expenses</b>		<u>12,786</u>	<u>11,421</u>
<b>Net gain from investing</b>		<u>13,831</u>	<u>10,963</u>
<b>Net gains on investments</b>			
Net unrealised gains on changes in fair value of investments		26,824	26,691
<b>Total net gains on investments</b>		<u>26,824</u>	<u>26,691</u>
<b>Increase in net assets resulting from operations</b>		<u>40,655</u>	<u>37,654</u>

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

(Unaudited but reviewed)

**Siri Prime Office Property Fund**

**Statement of comprehensive income**

**For the nine-month period ended 30 September 2024**

		(Unit: Thousand Baht)	
	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Investment income</b>			
Rental and service income	10	76,202	64,325
Interest income	10	727	515
Other income		363	302
<b>Total income</b>		<u>77,292</u>	<u>65,142</u>
<b>Expenses</b>			
Cost of rental and services		27,814	25,504
Management fee	10	3,673	2,871
Mutual fund supervisor fee	10	294	286
Registrar fee	10	441	430
Property management fee	10	3,440	2,714
Professional fees		2,444	685
Administrative expenses		877	1,129
<b>Total expenses</b>		<u>38,983</u>	<u>33,619</u>
<b>Net gain from investing</b>		<u>38,309</u>	<u>31,523</u>
<b>Net gains (losses) on investments</b>			
Net unrealised gain (losses) on changes in fair value of investments		32,861	(20,244)
<b>Total net gains (losses) on investments</b>		<u>32,861</u>	<u>(20,244)</u>
<b>Increase in net assets resulting from operations</b>		<u>71,170</u>	<u>11,279</u>

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



(Unaudited but reviewed)

**Siri Prime Office Property Fund**

**Statement of changes in net assets**

**For the nine-month period ended 30 September 2024**

(Unit: Thousand Baht)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Increase (decrease) in net assets resulting from operations during the period</b>			
Net gain from investing		38,309	31,523
Net unrealised gains (losses) on changes in fair value of investments		32,861	(20,244)
<b>Increase in net assets resulting from operations</b>		<u>71,170</u>	<u>11,279</u>
<b>Distributions to unitholders</b>	9	<u>(44,200)</u>	<u>(27,200)</u>
<b>Increase (decrease) in net assets during period</b>		<u>26,970</u>	<u>(15,921)</u>
Net assets - beginning of period		<u>1,900,737</u>	<u>1,888,940</u>
<b>Net assets - end of period</b>		<u><u>1,927,707</u></u>	<u><u>1,873,019</u></u>

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

(Unaudited but reviewed)

**Siri Prime Office Property Fund****Statement of cash flows****For the nine-month period ended 30 September 2024**

(Unit: Thousand Baht)

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities</b>		
Increase in net assets resulting from operations	71,170	11,279
Adjustments to reconcile the increase in net assets resulting from operations to net cash provided by (paid from) operating activities:		
Purchase of investments in securities	(116,754)	(101,854)
Sales of investments in securities	107,274	103,274
Net purchases and sales of investments in securities	(9,480)	1,420
Amortisation of discount on investments	(512)	(354)
Increase in receivables from rental and service	(1,207)	(721)
Increase in receivables from interest	(54)	(51)
Increase in other assets	(1,462)	(864)
Increase in deferred rental and service income	(140)	(245)
Increase (decrease) in accrued expenses	3,707	(1,277)
Increase (decrease) in deposits for rental and service	2,628	(218)
Decrease in guarantee for demolition	-	(6,566)
Increase (decrease) in advance receipt for rental and service income	18	(218)
Increase (decrease) in other liabilities	(113)	87
Net unrealised losses (gains) on changes in fair value of investments	(32,861)	20,244
<b>Net cash flows from operating activities</b>	<b>31,694</b>	<b>22,516</b>
<b>Cash flows used in financing activities</b>		
Distribution to unitholders	(44,200)	(27,200)
<b>Net cash flows used in financing activities</b>	<b>(44,200)</b>	<b>(27,200)</b>
<b>Net decrease in cash at banks</b>	<b>(12,506)</b>	<b>(4,684)</b>
Cash at banks at the beginning of period	43,502	33,192
<b>Cash at banks at end of period</b>	<b>30,996</b>	<b>28,508</b>
<b>Supplemental cash flows information</b>		
Non-cash item		
Presented deferred rental and service income as a part of investments in property	191	115

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

## **Siri Prime Office Property Fund**

### **Condensed notes to interim financial statements**

**For the three-month and nine-month periods ended 30 September 2024**

#### **1. General information**

##### **1.1 Description of Siri Prime Office Property Fund**

Siri Prime Office Property Fund ("the Fund") is a closed-end property fund which purchases and/or leases of specific properties identified in the Fund's prospectus. The Fund has an indefinite term and the objective is to raise funds from general investors whereby the proceeds from such fundraising are used to purchase, lease and/or sub-lease immovable properties. The Fund will take the transfer of the ownership and/or leasehold rights and/or sub-leasehold rights of the properties to seek benefits from those properties by way of letting, subletting, transferring and/or disposing them. The Fund will also improve, modify, construct and/or develop immovable properties by taking the transfer of a construction permit and/or applying for other permits and/or executing any transactions necessary and advisable for immovable properties, with the aim of generating income and returns to the Fund and its unitholders, and invest in other properties and/or securities and/or seeking interest by any other means as prescribed by securities law and/or other relevant laws.

The major unitholders of the Fund are the Social Security Office and BB Capital Company Limited which hold 27.54% and 25.12%, respectively, of the investment units according to the latest register of unitholders on 15 August 2024.

##### **1.2 The conversion of Siri Prime Office Property Fund ("the Fund") to Siripinyo Real Estate Investment Trust (SIRIPRT) ("the Trust")**

On 15 February 2024, the unitholders' meeting of the Fund No. 1/2024 passed the following resolutions:

- Approved the conversion of the Fund into the Trust, with the conversion plan by transfer of assets and liabilities of the Fund to the Trust and the acceptance of consideration in the form of the Trust's trust units. Moreover, if the transfer of the assets and liabilities of the Fund to the Trust is not completed by 31 December 2024 which results the Fund and unitholders in not obtaining the tax and fee Incentives from the conversion, SCB Asset Management Company Limited ("the Management Company") reserves the right not to proceed with the conversion of the Fund.
- Approved the amendments to the fund scheme to be in accordance with the conversion to a REIT.

- Approved the appointment of TSTE REIT Management Company Limited as the REIT manager and the property manager of the Trust. This appointment will be effective on the date the assets and liabilities of the Fund are transferred.
- Approved the appointment of SCB Asset Management Company Limited as a trustee of the Trust.
- Approved the dissolution, liquidation, and the appointment of a liquidator of the Fund.

Subsequently, the law pertaining to the reduction of the registration fee for conversions is effective on 27 March 2024. As a result, unitholders of fund are exempt from income tax. Additionally, the mutual funds are exempt from VAT, specific business tax, and stamp duty. This also includes reduced fees for registering rights and legal transactions related to real estate that arise from the conversion of the mutual fund. In order to receive such rights and benefits, the management plans to complete the transfer of assets and liabilities of the Fund to the Trust by 31 December 2024.

The conversion of the Fund to the Trust has been completed. On 1 November 2024, the Fund transferred its assets and liabilities to the Trust at a swap ratio of 1 investment unit of the Fund to 1 trust unit, and the management company has announced that the Fund's dissolution date was 4 November 2024. On 6 November 2024, the Fund units were no longer listed as securities on the Stock Exchange of Thailand. On the same day, the Trust units began trading on the Stock Exchange of Thailand for the first time.

## **2. Dividend policy**

The Fund uses the same dividend policy and methods of computation as were used for the financial statements for the year ended 31 December 2023.

## **3. Basis for the preparation of interim financial information**

These interim financial information are prepared in accordance with the Accounting Guidance for Property Funds, Real Estate Investment Trusts, Infrastructure Funds and Infrastructure Trusts issued by the Association of Investment Management Companies and approved by the Securities and Exchange Commission of Thailand. The Fund has presented condensed interim financial information in accordance with Thai Accounting Standard No. 34, *Interim Financial Reporting*. The Fund has presented the statement of financial position, including details of investments, the statements of comprehensive income, changes in net assets, and cash flows in the same format as that used for the annual financial statements and has presented notes to the interim financial statements on a condensed basis.

The interim financial information are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial information should therefore be read in conjunction with the latest annual financial statements.

The interim financial information in Thai language are the official statutory financial statements of the Fund. The interim financial information in English language have been translated from the Thai language interim financial information.

#### 4. Significant accounting policies

The interim financial information is prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2023.

#### 5. Investments in property at fair value

	(Unit: Thousand Baht)	
	30 September 2024	31 December 2023
		(Audited)
Investments in property at fair value at the beginning of period/year	1,849,000	1,843,000
Add (less): Deferred rental and service income at the beginning of period/year	(51)	130
Total	1,848,949	1,843,130
Net unrealised gains on the revaluation of investments during the period/year	32,860	5,819
Total	1,881,809	1,848,949
Add: Deferred rental and services income at the end of period/year	191	51
Investments in property at fair value at the end of period/year	1,882,000	1,849,000

In the first quarter of 2024, the Fund engaged an independent appraiser to revalue its investments in property using the income approach as a basis to determine the market price. The independent appraiser revaluated the asset on 18 March 2024. The main assumptions used for the revaluation are, for example, the location of the project, rental area, market rental rate, market growth rental rate, occupancy rate and expenses relevant to cost of rental and services. The independent valuer reports directly to the Fund. The Fund reviews the valuation process and evaluates the result in each accounting period. There are no changes in the valuation techniques during the period.

Key assumptions used in the valuation of investments in property are summarised below:

	30 September 2024	31 December 2023	Result to fair value where as an increase in assumption value
Occupancy rates (%) <sup>(1)</sup>	69.93 - 92.01	60.35 - 95	Increase in fair value
Discount rate (%) <sup>(2)</sup>	9.0	9.0	Decrease in fair value

- (1) The Fund's management and the independent appraiser view that the rates used are appropriate due to potentiality of assets and future conditions to arrive at appropriate rates. The independent appraiser has determined occupancy rates at 69.93%, 79.99%, 91.94%, 91.99% for the first four years, and 92.01% for the fifth year and onwards. (31 December 2023: 60.35%, 70.09%, 90.02%, 92.01% for the first four years, and 95% for the fifth year and onwards).
- (2) The discount rate used reflects current market assessments of the time value of money and risk factors, which the Fund's management and the independent appraiser regard as appropriate. The discount rate the independent appraiser has determined is calculated based on using Capital asset pricing model. The model inputs were risk-free interest rate, expected return of market, and beta of the investment.

As at 30 September 2024, the investments in property was adjusted to the fair value of Baht 1,882.00 million (31 December 2023: Baht 1,849.00 million), resulting in net unrealised gains on the revaluation of Baht 32.86 million, and net of reversal of deferred rental and service income of Baht 0.19 million (31 December 2023: net unrealised gains on the revaluation of Baht 5.82 million, and net of reversal of deferred rental and service income of Baht 0.05 million) which was recorded in the statement of comprehensive income.

## 6. Investments measured at fair value through profit or loss

During the period, the Fund had movements of the investments measured at fair value through profit or loss as follow:

	(Unit: Thousand Baht)
	Investments in securities
Beginning balance as at 1 January 2024	32,209
Purchases	116,754
Disposal	(107,274)
Amortisation of discount on investments	512
Unrealised gains on changes in fair value of investments	1
Ending balance as at 30 September 2024	42,202

As at 30 September 2024 and 31 December 2023, fixed deposit of Baht 2.27 million was pledged with a financial institution to secure bank guarantees obtained from the financial institution.

**7. Receivables from rental and service**

The balances of receivables from rental and service as at 30 September 2024 and 31 December 2023 aged on the basis of due dates, are summarised below:

	(Unit: Thousand Baht)	
	30 September 2024	31 December 2023
		(Audited)
<u>Age of receivables</u>		
Not yet due	1,815	673
Past due		
Up to 3 months	67	2
Total	1,882	675

**8. Retained earnings**

	(Unit: Thousand Baht)	
	30 September 2024	31 December 2023
		(Audited)
Retained earnings at the beginning of period/year	200,737	188,940
Net gain from investing	38,309	44,229
Net unrealised gains on changes in fair value of investments	32,861	5,818
Distribution to unitholders	(44,200)	(38,250)
Retained earnings at the end of period/year	227,707	200,737

**9. Distribution to unitholders**

Dividend declared during the three-month and nine-month periods ended 30 September 2024 and 2023 consisted of the following.

<u>Declaration date</u>	<u>For the operations as from</u>	<u>Per unit</u>	<u>Total</u>
		(Baht)	(Thousand Baht)
29 January 2024	1 October 2023 - 31 December 2023	0.0800	13,600
2 May 2024	1 January 2024 - 31 March 2024	0.0800	13,600
1 August 2024	1 April 2024 - 30 June 2024	0.1000	17,000
Total dividend for 2024		0.2600	44,200
31 January 2023	1 October 2022 - 31 December 2022	0.0500	8,500
3 May 2023	1 January 2023 - 31 March 2023	0.0550	9,350
3 August 2023	1 April 2023 - 30 June 2023	0.0550	9,350
Total dividend for 2023		0.1600	27,200

**10. Related Party Transactions**

During the period, the Fund had significant business transactions with its related parties, which have been concluded on commercial terms and bases agreed upon in the ordinary course of business between the Fund and those companies. There were no significant changes in the transfer pricing policy of transactions with related parties during the current period.

Summaries significant business transactions with related parties as follows.

	(Unit: Thousand Baht)			
	For the three-month periods		For the nine-month periods	
	ended to 30 September		ended to 30 September	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
<b>Plus Property Company Limited</b>				
Property management fees	1,147	927	3,440	2,714
Service income	38	43	117	125
<b>SCB Asset Management Company Limited</b>				
Management fee	1,244	1,211	3,673	2,871
<b>Kasikornbank Public Company Limited</b>				
Mutual fund supervisor fee	100	96	294	286
Interest income	66	48	202	152
<b>The Siam Commercial Bank Public Company Limited</b>				
Registrar fee	149	145	441	430

As at 30 September 2024 and 31 December 2023, the Fund had the following significant outstanding balances with related parties:

	(Unit: Thousand Baht)	
	30 September	31 December
	<u>2024</u>	<u>2023</u>
	(Audited)	
<b>Plus Property Company Limited</b>		
Receivables from service	27	13
Accrued property management fee	1,560	341
<b>SCB Asset Management Company Limited</b>		
Accrued management fee	423	432



(Unaudited but reviewed)

(Unit: Thousand Baht)

30 September 2024	31 December 2023
	(Audited)

**Kasikornbank Public Company Limited**

Fixed Deposit	2,274	2,274
Cash at bank	23,320	35,162
Receivables from interest	68	19
Accrued mutual fund supervisor fee	34	35

**The Siam Commercial Bank Public Company Limited**

Accrued registrar fee	51	52
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**11. Information on trading of investment**

The Fund's investment trading transactions during the nine-month period ended 30 September 2024, excluding bank deposits, amounted to Baht 219 million (2023: Baht 201 million), or 11.59% (2023: 10.86%) of the average net assets during the period.

**12. Commitments**

12.1 The Fund is committed to pay management fee, mutual fund supervisor fee, registrar fee and property management fee under the terms and conditions specified in the agreements and/or prospectus and/or memorandum as in the financial statements for the year 2023.

12.2 Service commitments and guarantees

(Unit: Million Baht)

30 September 2024	31 December 2023
	(Audited)

**Service agreements**

Service agreements	11.00	6.55
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**Guarantees**

Letter of utility guarantee	2.27	2.27
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12.3 The Fund is committed to pay expenses related to an agreement of improve cooling systems in buildings and to purchase chilled water for use in those systems. The payments include machinery costs and a fixed service fee at a monthly rate of Baht 0.36 million. The term of the agreement is 15 years starting from the date the service commences, this agreement will end on 28 February 2039.

As at 30 September 2024 and 31 December 2023, Future minimum lease payments required under this non-cancellable agreement were as follows.

	(Unit: Million Baht)	
	30 September 2024	31 December 2023
		(Audited)
Payable:		
In up to 1 year	4.36	3.63
In over 1 and up to 5 years	17.42	17.42
In over 5 years	41.02	44.29

### 13. Remaining rental period and future rental income

As at 30 September 2024, the Fund has lease agreements for office rental of space made with lessees, and are classified based on the following lease terms to be expired in each year:

Rental agreements end within	Rental income as specified in agreements (Thousand Baht)	Leased area (Sq.m.)	Percentage of lease area
1 year	9,646	2,330	12.74
2 years	46,957	4,221	23.09
3 years	111,865	6,261	34.24
Unoccupied areas		5,473	29.93
		18,285	100.00

### 14. Segment information

The Fund is principally engaged in the rental of immovable properties. Its operation is carried on only in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues, operating profits and assets as reflected in these financial statements pertain to the aforementioned reportable operating segment and geographical area.

### 15. Fair values of financial instruments

Since the majority of the Fund's financial assets and liabilities are short-term in nature or carrying interest at rates close to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

**16. Fair value hierarchy**

As at 30 September 2024 and 31 December 2023, the Fund had the assets that were measured at fair value using different levels of inputs as follows:

(Unit: Million Baht)

30 September 2024				
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Investments in property	-	-	1,882.00	<b>1,882.00</b>
Investments in securities	-	42.20	-	<b>42.20</b>
Cash at banks	31.00	-	-	<b>31.00</b>
Receivables from rental and service	-	-	1.88	<b>1.88</b>
Receivables from interest	-	0.07	-	<b>0.07</b>

(Unit: Million Baht)

31 December 2023				
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Investments in property	-	-	1,849.00	<b>1,849.00</b>
Investments in securities	-	32.21	-	<b>32.21</b>
Cash at banks	43.50	-	-	<b>43.50</b>
Receivables from rental and service	-	-	0.67	<b>0.67</b>
Receivables from interest	-	0.02	-	<b>0.02</b>

During the current period, there were no transfers within the fair value hierarchy, and there were no changes in valuation techniques during the period.

**17. Event after the reporting period**

On 15 October 2024, the meeting of the investment committee approved the dividend payment of Baht 0.1000 per unit to the unitholders from the operating results for the period as from 1 July 2024 to 15 October 2024 or a total of Baht 17.00 million. Dividends are to be paid on 19 November 2024.

**18. Approval of interim financial information**

These interim financial information were authorised for issue by the authorised directors of the Management Company on 11 November 2024.