

TPCS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

FINANCIAL RATIO

FOR THE YEAR ENDED 31 DECEMBER

Items		2024	2023	2022
<u>LIQUIDITY RATIO</u>				
1.Liquidity ratio	times	9.61	8.11	7.67
2.Current ratio	times	7.66	6.14	6.18
3.Cash flow liquidity ratio	times	0.73	1.04	1.56
4.Accounts Receivable Turnover ratio	times	8.67	7.93	10.42
5.Average collection period	day	42	45	35
6.Inventory turnover ratio	times	4.56	4.50	6.44
7.Average sales lead time	day	79	80	56
8.Payable turnover ratio	times	10.55	10.06	12.64
9.Repayment period	day	34	36	28
<u>PROFIT ABILITY RATIO</u>				
1.Gross margin	%	20.23	26.18	31.34
2.Operating profit margin	%	(2.82)	7.94	15.30
3.Net profit margin	%	(0.43)	5.56	15.40
4.Return on Equity	%	(0.21)	3.09	10.76
<u>Operating efficiency ratio</u>				
1.Return on Assets	%	(0.19)	3.27	9.10
2.Return on fixed assets	%	(0.31)	18.92	50.37
3.Asset Turnover	times	0.44	0.50	0.62
<u>FINANCIAL POLICY RATIO</u>				
1.Debt to Equity ratio	times	0.10	0.10	0.12
2.Interest Coverage ratio	times	none	none	none
3.Interest-bearing debt to EBITDA ratio	times	none	none	none
4.Debt Service Coverage ratio	times	none	none	none
5.Interest-bearing debt to equity	times	none	none	none
6.Interest-bearing debt maturing within 1 year per interest-bearing debt	%	none	none	none
7.Loans from financial institutions to interest bearing debts	%	none	none	none
8.Dividend payout ratio	%	(500.00)	84.42	37.88
<u>Per share data of parent company</u>				
1.Book value per share	Baht	24.25	24.55	25.22
2.Earning (Loss) per share	Baht	(0.05)	0.77	2.64

Note: Information for the year 2023 and 2022 is categorized according to the fiscal year 2024