



THE BROOKER GROUP PUBLIC COMPANY LIMITED

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27 January 2021

Subject: Information Memorandum regarding the Acquisition of Assets

To: The President
The Stock Exchange of Thailand

Enclosure: Information Memorandum regarding the Acquisition of Assets

The Board of Directors' Meeting of The Brooker Group Plc (the "**Company**") No. 6/2020 dated 12 November 2020 has considered and approved Brooker International Company Limited ("**BICL**") a subsidiaries of the Company which the Company hold 100% shares to acquire of shares of Arun Signal Company Limited ("**ARUN**") at the amount of 24,032 shares at par value US\$ 10 total amount US\$ 240,320 which equal to 75.10 % of the total paid-up shares of ARUN. The Board of Directors designate the Company's Chief Executive Officer, Mr. Chan Bulakul to consider details in relation to share acquisition.

The Transaction is considered the acquisition of assets in accordance with the Notification of the Capital Market Supervisory Board No. TorChor 20/2551 Re: Rules on Entering into Material Transactions Deemed as Acquisition or Disposition of Assets and the Notification of the Stock Exchange of Thailand in respect of the Disclosure of Information and the Performance of the Listed Company in Acquisition and Disposition of Assets, 2004 ("Notification of Acquisition or Disposition of Assets") with the total transaction size of 0.31% on the criteria on net tangible assets refer to consolidated financial statements as of 30 September 2020.

No acquisition transaction of other assets that occurred during 6 months prior to this transaction. Thus, total transaction size equal to 0.31%.

Under the Notification of Acquisition or Disposition of Assets, the Company's aggregated transaction size for assets acquisition during the past 6 months was lower than 15%, this transaction size is considered as the assets acquisition transaction, type 3. Accordingly, the Company is required to disclose information regarding the acquisition of assets to the Stock Exchange of Thailand (the "**SET**").

Please be informed accordingly.

Yours Sincerely,

(Mr. Chan Bulakul)
Chief Executive Officer

**Information Memorandum of The Brooker Group Public Company Limited
on Acquisition and Disposition of Assets**

The Board of Directors Meeting of The Brooker Group Public Company Limited (**the “Company”**) No.6/2020 held on 12 November 2020 has considered and approved Brooker International Company Limited (**“BICL”**), a 100%-owned subsidiary of the Company, to invest in the ordinary shares of Arun Signal Company Limited (**“ARUN”**) for the amount of 24,032 shares at a par value of US\$ 10 per share, totalling US\$ 240,320 which equals to 75.10 % of the total paid-up shares of ARUN. The Board of Directors designated the Company’s Chief Executive Officer, Mr. Chan Bulakul to consider details in relation to such investment.

The investment in shres of ARUN is classified as the acquisition of assets according to the Notification of the Capital Market Supervisory Board No. Tor.Jor. 20/2008 regarding Criteria for entering into significant transaction that is the acquisition or disposal of assets and Notification of the Board of Governors of the Stock Exchange of Thailand Disclosure of Information and Other Acts of Listed Companies Concerning the Acquisition and Disposition of Assets, 2004 (Including Amendments) (collectively, "**Notification of Acquisition and Disposition of Assets**") with a total transaction size of 0.31%, which is based on net tangible assets (The Company has no other asset acquisition transaction that occurred during the past 6 months prior to the date entering into this transaction) which was calculated from the Company's consolidated financial statements reviewed by the certified auditor for the 9-month period ended 30 September 2020. Thus, entering into the aforementioned transaction is not considered an asset acquisition transaction which the Company has the duty to report and disclose such transaction to the Stock Exchange of Thailand. (**“SET”**) or obtain the shareholders’ approval resolution to entering into this transaction. However, the Company would like to disclose this investment information for the purpose of transparency and good corporate governance.

When considering the overall benefits of the Company, an impact that may occur, and other details about investment, the Board of Directors also viewed that the facts can be changed over time. Coupled with the timing of disclosure, therefore, the Company decided not to disclose details of the transaction to investors and the SET immediately after receiving approval from the Board of Directors meeting held on November 12, 2020. After all facts and details related to the transaction was certain, the Company would like to notify about the information memorandum in relation to the acquisition of assets and details to investors and the SET today.

Background of BICL’s Investment

Brooker International Co., Ltd. (BICL), the wholly-owned Hong Kong subsidiary of the Company is a business consulting company for foreign clients. By dealing with foreign clients, BICL has gradually accumulated the knowledge about foreign clients and foreign market outside Thailand.

Unfortunately, the Covid-19 pandemic situation lasts longer than previously expected. Hong Kong Government and many countries’ governments have the work-from-home policy, which, more or less, affects the business movement in Hong Kong and worldwide. In order to enable the business to prosper, the Company’s Board of Directors approved in principle about BICL’s using its own cash received from investment and income in the past to invest in Arun Signal Co., Ltd. (**“ARUN”**) for the amount of US\$ 240,320 equivalent to Bt 7,210,000 (at US\$ 1 equal to Bt

30.00) or at 75.10% of ARUN’s paid-up shares. The remaining 24.90% in ARUN will be jointly invested by other individuals who are not a connected person with the Company and have no conflict of interest with the Company or holding more than 10% of ARUN's shares.

ARUN operation is to provide trading signal and will be the data provider in information for global asset classes including equities, bonds, foreign exchange, and commodities in foreign market (ie. The Signal Provider) to institutional investors. (which including other Investment Management Companies under foreign law).

Details of transaction are as follows:

1. Date of the Transaction

27 January 2021

2. Relevant parties and relationships with the Company

Investor:	Brooker International Company Limited (“BICL”)
Target Investment Company:	Arun Signal Company Limited (“ARUN”), which has no person with a potential conflict of interest with the Company that holds more than 10% of the total paid-up shares. Address: Universal Trade Centre Suite # 2703, 27 th Floor, 3 Arbuthnot Road, Central, Hong Kong.

3. General characteristics, type and size of the transaction

3.1. General characteristics, type of the transaction

Brooker International Company Limited (“BICL”) purchased the shares of Arun Signal Company Limited as detailed below.

Target Company	Arun Signal Company Limited (“ARUN”)
Amount of Invested Shares:	24,032 shares (After the completion of share subscription of ARUN shares by all investors, BICL will hold 75.10% of ARUN's total issued and paid-up shares)
Par value per Share:	US\$ 10.00 /share
Total Purchase Value:	Total amount US\$ 240,320 equivalent to Bt 7.21 million (Exchange rate US\$ 1 equal to Bt 30)

3.2. Transaction size

The calculation of the transaction size according to the Notification of Acquisition or Disposition of Assets, and with the reference to the financial statements of the Company for the 9-month period ended 30 September 2020.

Financial data for Calculation

Financial Information Per The Company's Consolidated Financial Statements	30 September 2020 (Bt million)
Shareholders' Equity	2,410
Deferred Tax Asset	61
Intangible Asset	2,349
Net Profit for Previous 12 months	682
Total Assets	2,571

Calculation Criteria

Calculation Criteria	Calculation Formula	The Transaction Size (%)
1) Criteria on net tangible assets	(NTA of investment in company x Proportion acquired)/ NTA of the listed company (NTA of ARUN refers to the value of its total paid-up capital US\$ 320,000 at the exchange rate of Bt 30/US\$ which is equivalent the Bt 9.6 million)	= (9.6*75.10%)/2,349 =0.31
2) Criteria on net profit	Not applicable as there is no net profit value	-
3) Criteria on total value of consideration	Payment value/Total assets of listed companies (Bt million Value of investment made by BICL in ARUN shares/Total asset of the Company)	= 7.21/2,571*100 = 0.28
4) Criteria on comparison value of securities	Not applicable as there is no share issuance by the Company	-

The maximum transaction size based on the criteria on the net tangible assets equals 0.31%. No acquisition transaction of other assets has occurred during the past 6 months prior to this transaction.

4. Details of the Purchased Assets

-As mentioned above in Background-

4.1. General information of ARUN after change name

Name	(Arun Signal Company Limited) ("ARUN")
Transaction Date	27 January 2021
Company ID	570437
Registered Office	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands

Address	Universal Trade Centre Suite # 2703, 27 th Floor, 3 Arbuthnot Road, Central, Hong Kong.
Business type	BICL will procure ARUN to be the trading signal provider and data provider in global asset classes including equities, bonds, foreign exchange, and commodities in foreign market (ie. Signal Provider) to institutional investors. (which include other Investment Management Companies that are subject to law in foreign market)
New Registered and Paid-up Capital	US\$ 320,000 divided into 32,000 shares at par US\$ 10.00

4.2. Shareholder Structure and Director

4.2.1 Shareholder Structure

<u>Shareholders</u>	<u>Shares</u>	<u>%</u>
1) Brooker International Company Limited	24,032	75.10
2) Mr. Varut Bulakul *	2,656	8.30
3) Other persons who are not the connected persons to the Company**	5,312	16.60
Total	<u>32,000</u>	<u>100.00</u>

* is a director of The Brooker Group Plc

** No person, who may have the conflict of interest with the Company, holds more than 10% of the total paid-up shares.

4.2.2 Director and Management of ARUN (After investment completion)

Directors

- 1) Simpson's Limited, Represented by Eric K. Simpson
- 2) Mr. Chan Bulakul*

* is a director of The Brooker Group Plc

Management

Mr. Varut Bulakul* Chief Executive Officer

* is a director of The Brooker Group Plc

4.2.3 Financial Information of ARUN

The paid-up capital is US\$ 320,000

ARUN is registered under the law of the British Virgin Islands, where the company is not legally required to prepare and submit the financial statements. However, after BICL's making investment, BICL shall procure ARUN to prepare the financial statements such that the Company will be able to prepare its consolidated financial statements. Therefore, the Company will arrange ARUN to have the same auditor as that of BICL.

5. Value of Consideration and Payment

ARUN has the paid-up capital of US\$ 320,000. BICL is the major shareholder of ARUN with the ownership of 75.10% of the paid-up shares, equivalent to US\$ 240,320. The other shareholders have the aggregate ownership of 24.9 % of the paid-up shares, equivalent to US\$ 79,680.

6. The Value of the Assets to be Acquired.

The total value of the asset acquisition transaction is shares in ARUN representing 75% ownership, equivalent to US\$ 240,320.

7. Criteria to Determine the Value of Consideration

BICL invested in ARUN shares at the par value at US\$ 10 per share

8. The Benefits Expected to be Received by the Company

Sources of ARUN income derived from a trading signal and being the data provider in global asset classes including equities, bonds, and commodities in foreign market. When ARUN business operation grows up, it is expected to have the profit. This will enable the BICL, the major shareholder, to receive the dividend as a return.

9. Source of Funds to be Used in Asset Acquisition

Working capital of BICL

10. The Condition to Enter into the Transaction

-None-

11. The Opinion of the Board of Directors Regarding the Transaction

The Board of Directors's meeting of No.6/2020 held on 12 November 2020 (excluding the director with the potential conflict of interest) approved BICL's investment in ARUN shares. The Board of Directors designated the Company's Chief Executive Officer, Mr. Chan Bulakul to consider details in relation to such investment.

The Board of Directors had the opinion that the transaction is appropriate as it provides alternative for the Company's group to have the recurring income from abroad. As a result, this is expected to increase the revenue for the company in the form of dividend income, which will benefit to the Company's shareholders.

12. The Opinion of the Audit Committee and/or the Directors of the Company Which Differs from the Opinion of the Board of Directors of the Company in No.11

-None-