



## THE BROOKER GROUP PUBLIC COMPANY LIMITED

26<sup>th</sup> Floor, The Trendy Building, 10/190-193 Soi Sukhumvit 13, Sukhumvit Road, Klong Toey Nua,  
Wattana, Bangkok 10110 Tel: (662) 168-7100 Fax: (662) 168-7111-2  
<http://www.brookergroup.com>

December 27, 2022

Subject: Clarification of additional information of MD&A in Financial Statement  
Quarter 3/2022

To: The President  
The Stock Exchange of Thailand

We, the Brooker Group Public Company Limited, (“**the Company**”) would like to clarify an additional information that Stock Exchange of Thailand has inquired as follows;

### 1. Revenue from Digital Asset Inventories for the nine-month period – Net 111 million Baht

Revenue from Digital Asset Inventories	Value
(1) Revenue from NFT art sales	13 million Baht
(2) Revenue from earning coins from invested coins	29 million Baht
(3) Profit from selling coins as of end of September 2022	91 million Baht
(4) Loss from BNB Tokens following the Sale and Purchase Agreement	(25) million Baht
(5) Revenue from Crypto Mining	3 million Baht
Total	111 million Baht

### 2. Advance payment - A Company’s subsidiary made an advance payment for the Sale and Purchase Agreement of BNB Tokens 368 million Baht out of the total Advance Payment of 386 million Baht. Please explain the transaction summary and does it comply with disclosures following the criteria for the acquisition of assets? how?

The advance payment of the Company’s subsidiary for the Sale and Purchase Agreement of BNB Tokens in total of 13 million USD or equivalent to 444,434,900 Baht (assuming an exchange rate of 34.1873 Baht per US Dollar) was fully paid in Q2. The total transaction size was **11.39%** (The transaction size as of the transaction date in April 2022) This transaction was calculated following the criteria for the acquisition of assets in relation to Digital Assets. Therefore, the Company was disclosed the information **in relation to Digital Assets in total of 22.67%** (Including the previous 6 months transaction size prior to June 2, 2022) through SET website, which has been published online since June 24, 2022, and a written notice was sent to the shareholders of the Company on the entering of the transaction since July 7, 2022.

At the end of September 30, 2022, the **remaining balance** of such advance payment in total of 368 million Baht was appeared in Note 5 of the Financial Statement Q3 while the decrease in advance payment will convert into Tokens following the aforementioned BNB Tokens contract.

**3. Reallocation of Digital Assets: Does the transaction size as of September 30, 2022 comply with disclosures following the criteria for the acquisition of assets? How? And the progress of IFA appointed for EGM**

The acquisition transaction of Digital Assets in Q3 was a very small transaction, which is only 0.20%, as well as the disposition transaction of Digital Assets in Q3 was only 0.04%, when calculated following the criteria for the acquisition and disposition of assets.

For the latest acquisition transaction of the Digital Assets in Q2, the Company has already disclosed information through the online media of the Stock Exchange of Thailand since June 24, 2022.

The Company also informed the news through the online media of the Stock Exchange of Thailand on December 9, 2021 regarding the cancellation of the record date and the cancellation of the Extraordinary General Meeting of Shareholders No.2/2021.

Currently, the Company has not appointed any independent financial advisor since there is no significant additional investment plan to hold a shareholders' meeting.

**4. Any progress on allowance for doubtful accounts of loans to unrelated persons 43 million Baht out of total loan of 366 million Baht to non-related parties?**

As of September 30, 2022, the total loan to unrelated persons was 366 million Baht. However, currently, the principal and interest have been fully repaid from Global Alliance Co., Ltd. in the amount of 100 million Baht and from 1 unrelated person in the amount of 50 million Baht, totaling of loan repayment 150 million Baht. Therefore, as of December 27, 2022, the remaining balance of loan to unrelated persons equals to 216 million Baht (366-150 million Baht), which decrease from the remaining balance as of September 30, 2022.

Allowance for doubtful accounts 43 million Baht

(1) Allowance for doubtful accounts of loan to unrelated persons in the amount of 38.24 million Baht was secured by collaterals. The Company has regularly followed up on debt collection and received some principal and interest payments in January 2022, totaling of 5.29 million Baht. Therefore, for the outstanding principal, there will be no reversal of the allowance for doubtful accounts and no interest income.

(2) Allowance for doubtful accounts of loan to Kingdom Property Co., Ltd. in the amount of 4.91 million Baht, the Company has already reserved the allowance for doubtful accounts for this debtor in full. Noted that the total interest received from this loan from 2011 to March 2022 exceeding the loan value.

**5. Any progress on allowance for doubtful accounts of long-term loans to unrelated persons 189 million Baht out of total loan of 580 million Baht?**

Allowance for doubtful accounts 189 million Baht out of long-term loan 580 million Baht was consisting of 1 unrelated person, with 110% LTV of the full amount debt equivalent to 580 million Baht or 160% LTV of the debt after deducting the allowance for doubtful accounts equivalent to 391 million Baht was calculated per an appraisal price from the capital market appraiser approved by the SEC. The Company has evaluated the collaterals are sufficient and will follow up debt regularly.

Please be inform accordingly

Your sincerely

(Mr. Chan Bulakul)

Chief Executive Officer