



THE BROOKER GROUP PUBLIC COMPANY LIMITED

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February 21, 2023

To: The President
The Stock Exchange of Thailand

Subject: **Submission and Explanation of the Financial Statements for the Year Ended December 31, 2022**

We, the Brooker Group Public Company Limited (SET code, "BROOK"), hereby submit the reports on the Company's consolidated results for the year ended December 31, 2022 and comparison to the prior year.

Summary of Consolidated Performance

The operating loss of the Company and its subsidiaries for year 2022 was Baht 521.29 million, representing an increased loss of Baht 868.07 million or 250.32 % from profit Baht 346.78 million from the same period of last year.

THE MAIN COMPONENTS OF THESE RESULTS ARE AS FOLLOWS:

1. Revenues

Total Revenues of the Company and its subsidiaries decreasing by Baht 612.32 million or by 66.25 % to Baht 311.89 million from Baht 924.21 million primarily due to:

1.1. Sales and Service Income

Sales and Service Income for 2022 decreased by Baht 305.17 million or by 80.17% to Baht 75.48 million from Baht 380.65 million because the consulting work is in progress.

Unrealized gain from measurement of other current financial assets decreased by Baht 293.88 million due to the decrease in the fair value of investment units. Realized gain from measurement of other current financial assets decreased by Baht 21.96 million. Income from digital assets (net) increased by Baht 55.34 million, dividend income decreased by Baht 5.98 million. Interest income increased by Baht 6.68 million.

Revenue from Digital Asset Inventories for the year ended December 31, 2022 – Net 105.94 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	34 million Baht
(3) Profit from selling coins for the year ended December 31, 2022	103 million Baht
(4) Loss from BNB Tokens following the Sale and Purchase Agreement	(47) million Baht
(5) Revenue from Crypto Mining	3 million Baht
Total	106 million Baht

1.2 Other Income

Total other income for 2022 decreased by Baht 47.35 million or by 37.27% to Baht 79.69 million from Baht 127.04 million of 2021. This increase was due to:

- Reversal of allowance for doubtful accounts decreased by Baht 0.02 million
- Gain on exchange rate decreased by Baht 46.76 million
- Other income decreased by Baht 0.57 million.

2. Expenses:

Total expenses for 2022 increased by Baht 398.92 million or by 94.58% to Baht 820.71 million from Baht 421.79 million in the same period of last year primarily due to:

- 2.1 Costs of sales and services increased by Baht 21.14 million or by 35.29% to Baht 81.04 million from Baht 59.90 million from last year primarily due to:
 - Increase in salary due to manpower increased by Baht 9 million.
 - Increase in consulting fee/professional fee by Baht 12 million.
- 2.2 Selling and administrative expenses decreased by Baht 14.64 million or by 14.96% to Baht 83.21 million from Baht 97.85 million, primarily due to
 - Decrease in management and employee benefit by Baht 14.28 million
- 2.3 Increase in unrealized loss from measurement of other current financial assets by Baht 138.92 million.
- 2.4 Increase in loss on reduced value of inventory by Baht 250.93 million.
- 2.5 Increase in financial cost by Baht 2.57 million.

Statements of Financial Position

Advance Payment

At the end of December 31, 2022, the **remaining balance** of advance payment for the Sale and Purchase Agreement of BNB Tokens in total of Baht 279.43 million decreased by Baht 88.57 million from Baht 368 million as of September 30, 2022 which was appeared in Note 5 of the Financial Statement Year 2022 while the decrease in advance payment will convert into Tokens following the aforementioned BNB Tokens contract.

Loans

Loan to other persons and company, during Q4/2022 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 31, 2022, the remaining balance of loan to unrelated persons equals to 216 million Baht, which decreased from the remaining balance as of September 30, 2022 amounting to Baht 366 million.

Loan to Others-Long Term, consisting of 1 unrelated person, The Company has evaluated the collaterals are sufficient and will follow up debt regularly.

Please be informed accordingly.

Yours sincerely

(Mr. Chan Bulakul)
Chief Executive Officer