

**Notification of the Allocation and Subscription Documents**  
**Solartron Public Company Limited**

**The offering of new ordinary shares to the existing shareholders whose name appeared in  
the share register book on the Record Date of 28 October 2021**

**At the ratio of 1 existing ordinary shares to 1 new ordinary share (shareholders can oversubscribe)**

**Subscription and Payment Period 13 – 17 December 2021 (Business days only)**

### **Important Note**

By receiving a Notification of the Allocation and Subscription Documents of Solartron Public Company Limited (the “Company”) herein (the “Notification of the Allocation”), shareholders accept and agree to the Terms and Conditions. Details are listed below.

The offering of new shares to existing shareholders in proportion to their shares on this offering of securities in accordance with section 33 of the Securities Exchange Act of 2535 (as amended). The Company is registered company in the Stock Exchange of Thailand and has not registered and will not be registered the Company’s ordinary shares in any other countries or under the law of any other jurisdictions.

Prohibit any shareholders to publish or distribute the Notification of the Allocation in whole or in part. This notification of the Allocation is neither the offering nor the prospectus of the Company’s shares in other countries. The Company recommends shareholders who receive this Notification of the Allocation to check all restriction in your home countries related to investing in the securities. The Company will not be responsible for any case of violation of any restrictions.

24 November 2021

Subject: Notification of the Subscription Rights

To: Shareholders of Solartron Public Company Limited

- Enclosures
1. Notification of the Allocation and Subscription Documents
  2. Subscription Form for New Ordinary Shares of Solartron Public Company Limited
  3. U.S. Indicia Checklist (For Individual & Juristic Person) and Entity Status Certification and Information Disclosure Consent Form under FATCA (Juristic Person Only) only for subscriber wishing to deposit newly issued ordinary shares into the Issuer Account
  4. Power of Attorney for subscription of newly issued ordinary shares
  5. Map to the venue for subscription of newly issued ordinary shares
  6. Certification of the Subscription Entitlement issued by Thailand Securities Depository Company Limited (TSD)

The Extraordinary General Meeting of Shareholders No.1/2021 of Solartron Public Company Limited (“the Company”) on 22 November 2021, approved the issuance and offering of 816,187,084 newly issued ordinary shares and the allocation of such shares to the Company's existing shareholders in proportion to their shareholding (Preferential Public Offering: PPO) at the subscription rate of 1 existing ordinary shares per 1 new ordinary share (1: 1), at the offering price of 1 Baht per share. The existing shareholders may express their intention to subscribe to newly issued ordinary shares over their rights (Oversubscription).

By specifying that 28 October 2021 is the date to determine the names of shareholders who have the right to subscribe for newly issued ordinary shares (Record Date) and set the subscription date for the newly issued ordinary shares offered to the existing shareholders in proportion to their shareholding between 13 - 17 December 2021 (only business days).

The Company would like to inform you of your right to subscribe to the newly issued ordinary shares in the amount as specified in the Certificate of the Subscription Entitlement issued by Thailand Securities Depository Company Limited (TSD)" (Enclosure No.6). The Company has set out the details of the issuance and offer, including the allocation of the newly issued shares, the details of which are prescribed in the Notification of the Allocation and Subscription Documents" (Enclosure No.1).

For any shareholder who wishes to subscribe the newly issued ordinary shares, please fill the accurate, complete, and clear information in "Subscription Form" (Enclosure No.2) and comply with the subscription and payment method, specified in "Notification of the allocation and subscription documents" (Enclosure No.1: article 5). For the shareholders having trading accounts and shares in scriptless system, please contact the securities companies at which the trading accounts activate and the ordinary shares deposit so that the securities companies can collect and submit the documents to the Subscription Agent of the newly issued ordinary shares of the Company.

In case that the subscribers wish to deposit the securities with the issuer account number 600, please fill the information in "U.S. Indicia Checklist (For Individual & Juristic Person)" and "Information Disclosure Consent Form under FATCA (Juristic Person Only)" (Enclosure No.3) according to Foreign Account Tax Compliance Act (FATCA).



For any questions of the allocation, procedure, and method of share subscription, please contact Solartron Public Company Limited Tel. 0-2392-0224-6 / 098-419-6135 on business days from 08:30 AM to 16:00 PM

Please be informed accordingly,

Yours truly,  
Mrs. Patama Wongtoythong  
Chief Executive Officer

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**Notification of the Allocation and Subscription Documents**

**Solartron Public Company Limited**

**Section 1: The Information of New Ordinary Shares Allocation**

**1. Name and Location of Listed Company**

<b>Company Name</b>	Solartron Public Company Limited
<b>Head Office</b>	1000/65,66,67 PB.Tower 16 <sup>th</sup> Floor Sukhumvit 71 Road, North Klongtan, Wattana, Bangkok 10110
<b>Tel.</b>	+66-2-392-0224-6
<b>Website</b>	www.solartron.co.th

**2. Meeting Date held by the Board of Directors and Shareholders approved for New Ordinary Share Allocation**

The issuance and offering of the newly issued ordinary shares of the Company was approved by the Board of Directors meeting No.8/2021, on 8 October 2021 and the Extraordinary General Meeting of Shareholders No.1/2021 on 22 November 2021.

**3. Allocation Details**

The Board of Directors Meeting No. 8/2021 on 8 October 2021 approved to propose to the Extraordinary General Meeting of Shareholders No. 1/2021 on 22 November 2021 and the Extraordinary General Meeting of Shareholders approved the increase of the registered capital and offering new ordinary shares to the existing shareholders in proportion to their shareholding (Preferential Public Offering: PPO) at the rate of 1 existing shares per 1 newly-issued ordinary share (Fractions of shares shall be disregarded) at the offering price of 1 Baht per share. The existing shareholders can express their intention to subscribe to the newly issued ordinary shares over their rights (Oversubscription). The details are as follows.

**3.1 New Ordinary Shares**

Type of new share	:	New ordinary shares
Former registered share	:	THB 544,124,723 at a par value of THB 1.00 each, with 544,124,723 ordinary shares
Former Paid-up capital	:	THB 544,124,723 at a par value of THB 1.00 each, with 544,124,723 ordinary shares

**The Extraordinary General Meeting of Shareholders No.1/2021 approved to increase the registered capital with details as follows:**

Capital increase : 816,187,084 Baht from 544,124,723 Baht to 1,360,311,807 Baht by issuing new ordinary shares not exceeding 816,187,084 shares with a par value of 1 Baht per share.

544,124,723 ordinary shares for Preferential Public Offering:  
PPO

272,062,361 ordinary shares for SOLAR-W1

Paid-up capital after : THB 1,088,249,446 at a par value of THB 1.00 each, with  
the capital increase this time 1,088,249,446 ordinary shares.

- Allocation to existing shareholders : 544,124,723 shares (at the par value of 1.00 THB each)
- Allocation Method : 1) The Company shall increase the capital in the amount not more than 544,124,723 shares at par value of THB 1.00 per share for offering to the existing shareholders according to the shareholding proportion (Preferential Public Offering: PPO) at the ratio of 1 existing shares to 1 newly issued ordinary share with the offer price of THB 1 per share. **Any fraction of shares from the allocation will be disregarded.**
- 2) During the subscription period, the shareholder may express the intention to subscribe for newly issued ordinary shares at the amount more than his/her entitlement (Oversubscription) with the same offer price. The oversubscribed shares shall be allocated only when there are remaining shares after all entitled shares are allocated to the existing shareholders. The Company shall allocate the remaining shares from the unsubscribing shareholders to the oversubscribing shareholders in accordance with their existing shareholding proportion of each oversubscribing shareholders until no remaining shares to be allocated or no shareholders declare the intention to oversubscribe the shares.
- The allocation of shares for any shareholders who subscribe to the newly issued ordinary shares over their rights (Oversubscription) shall be subject to the following criteria.
- 2.1) In the case that the number of shares remaining from the first allocation to the existing shareholders in proportion to their respective shareholdings is higher than or equal to the number of shares which are oversubscribed for by the existing shareholders, The Company will allocate the remaining shares to all oversubscribing shareholders who have fully paid the price of the oversubscribed shares in accordance with the number of shares for which they have expressed their intention to oversubscribe.
- 2.2) In the case that the number of shares remaining from the first allocation to the existing shareholders in proportion to their respective shareholdings is lower than the number of shares which are oversubscribed for by the existing shareholders, the Company will allocate the remaining shares to the oversubscribing shareholders as follows:

- a) The Company will allocate the remaining shares by multiplying the shareholding percentage of each oversubscribing shareholder by the number of the remaining shares. In the case of a fraction of a share, the fraction shall be discarded. However, the number of shares to be allocated shall not exceed the number of shares for which each shareholder has subscribed and fully paid for.
- b) In the case where there are shares remaining from the allocation pursuant to a) , the Company will allocate the remaining shares to each oversubscribing shareholder who has not been fully allocated with oversubscribed shares by multiplying the shareholding percentage of each oversubscribing existing shareholder by the number of the remaining shares. In the case of a fraction of a share, the fraction shall be discarded. However, the number of shares to be allocated shall not exceed the number of shares for which each shareholder has subscribed and fully paid for. The Company shall allocate the oversubscribed shares to the oversubscribing shareholders in accordance with the procedures under this provision b) until there are no shares remaining from the allocation.

The Company may reserve the right as deemed appropriate to refuse the subscription of the Solar-W1 the case that the subscription of the Solar-W1 may be in violation of laws or regulations applicable in foreign countries, including, but not limited to (1) Australia; (2) Austria ;(3)Belgium ; (4) Brazil;(5) Canada; (6)France; (7)Germany; (8) India; (9)Italy;(10)Japan; (11)Jordan; (12)Luxemburg; (13) Malaysia;(14)Myanmar;(15)Norway;(16)Russia; (17)Sweden;(18)Switzerland ; (19 )Taiwan; (20)Netherlands; (21) China; ( 22 )Philippines (23) Korea; (24) United Kingdom; ( 25)Trinidad and Tobago; ( 26 ) United States; (27)Singapore; and ( 28 ) Hong Kong (collectively, the “Restricted Territories”) The Company reserves the right, at its discussion to change and/or modify the list of Restricted Territories of Solar-W1 or other countries that result in additional burden or action to be taken by the company further to those required by Thai laws, etc.in order to mainly sustain the benefit of Solar-W1, unit holders and reputation or legal liability of the Solar-W1 in the future.

#### **4. Record Date for the Shareholders Entitled to Subscribe the New Shares**

The Record Date is on 28 October 2021.



## 5. Subscription Period and Method of Subscription and Payment

### 5.1 Subscription Period of the New Ordinary Shares

During 13 - 17 December 2021 (business days only) from 08:30 am – 04:00 pm.

### 5.2 Subscription Method and Place for Subscription of New Ordinary Shares

#### 5.2.1 Subscription Method of New Ordinary Shares

The subscribers can subscribe for new ordinary share during 13 - 17 December 2021 (business days only) from 08:30 am – 04:00 pm.

The subscribers are required to fill out the details in the Subscription Form (Enclosure No.2) clearly and accurately and signed with the name of subscriber and make payment for such subscription of shares in full (as detailed under Clause 5.3) and prepare required documents (as detailed under Clause 5.4) and submit all relevant documents as follows:

For the shareholders having trading account

For the shareholders having securities trading account and holding shares via the scriptless system, such shareholders shall contact the securities company (broker) in which the shareholders have securities trading account and have the Company' shares deposited in order for the securities company to collect relevant documents and submit such documents to the Company at the place for subscription of new ordinary shares as detailed under Clause 5.2.2.

For the shareholders not having trading account or who wish to submit documents in person manually

The shareholders submit relevant documents in person manually to the Subscription Agent at the place for subscription of new ordinary shares as detailed under Clause 5.2.2.

#### 5.2.2 Place for Subscription of New Ordinary Shares

The subscribers or their proxies or the securities company shall subscribe shares and submit required documents at the Subscription Agent during 13 - 17 December 2021 (business days only) from 08:30 am – 04:00 pm at the following name and location: (Please refer to location map in Enclosure No.5)

Name	:	The Venue for Subscription of Newly Issued Ordinary Shares of Solartron Public Company Limited
Address	:	P.B. Tower 16th Floor, Soi Sukhumvit 71, North Klongton, Wattana, Bangkok 10110
Telephone:	:	Tel. 0-2392-0224-6 / 098-419-6135

**The Company shall not accept any subscription by postal mail and facsimile.**

The Company reserves the rights to consider that the subscribers who do not deliver the required documents within the subscription period, **do not wish to exercise their subscription rights.**

### 5.3 Payment Method for Subscription of New Ordinary Shares

The payment method is one of the following:

#### 5.3.1 In case of payment by money transfer

Deposit / transfer money into the Company's account as follows:

Account Name	:	Solartron Public Company Limited for a subscription of new ordinary shares
Bank	:	Kasikorn Bank Public Company Limited, Sukhumvit 33 Branch (Bangkapi)
Account Type	:	Current Account
Account No.	:	003-1-16864-3

- Deposit / transfer only one payment for full per one Subscription Form for both subscription for shares in accordance with the right and for oversubscribed shares
- Transfer money from shareholder's account only. Money transfer from account of other individuals and/or juristic person is prohibited, **except** for subscription from Thai NVRD Co., Ltd ("NVDR")
- Write the shareholder's register number (can be referred from the Certificate of Subscription Entitlement or Enclosure No.6), the subscriber's name, surname, and telephone number at the back of the evidence of money transferred or pay-in slip.
- Payment period for money transfer  
Cash transfer every day, from 13 – 17 December 2021 (Starting from 13 December 2021, 8.30 AM to 17 December 2021, 3.30 PM)  
Cheque transfer 13 - 15 December 2021 and such cheque must be collected by clearing house in Bangkok within the next business day and such cheque must be dated no later than 15 December 2021.
- The payment received for shares must be net from any fees, stamp duty, or taxes (if any), otherwise the Company by the Subscription Agent shall consider the net payment received as the intended subscription.

### 5.3.2 In case of payment by Cheque, Cashier Cheque or Draft

- Make the payment by Cheque, Cashier Cheque or Draft and shall be crossed Account Payee Only and made payable to "***Solartron Public Company Limited for a subscription of new ordinary shares***" and must be collected by clearing house in Bangkok within the next business day and such cheque must be dated no later than 15 December 2021.
- Make full payment by only one cheque, cashier cheque or draft per one Subscription Form for both subscription for shares in accordance with the right and subscription for shares exceeding the right (Oversubscribe).
- In case of making payment by personal cheque, such cheque must be shareholder's cheque only. Cheque payment by other individuals and/or juristic persons is prohibited **except** for subscription from NVDR.
- Write the shareholder's register number (can be referred from the Certificate of Subscription Entitlement or Enclosure No.6), the subscriber's name, surname, and telephone number at the back of the cheque, cashier cheque or draft.
- Payment period for cheque, cashier cheque or draft is during 13 - 15 December 2021. Such cheque must be collected by clearing house in Bangkok within the next business day and must be dated no later than 15 December 2021.
- The payment received for shares must be net from any fees, stamp duty, or taxes (if any), otherwise the Company by the Subscription Agent shall consider the amount of net payment received as the intended subscription.

### 5.3.3 In case of payment by money transfer through BAHTNET

- Make a subscription payment via money transfer through BAHTNET to the account “*Solartron Public Company Limited for a subscription of new ordinary shares*” No. 003-1-16864-3, saving account, Kasikorn Bank Public Company Limited, Esplanade Branch, payable during BAHTNET system operating hours of each bank from 13 - 17 December 2021 (business days only).
- The subscribers will be responsible for BAHTNET transaction fee (if any). The amount of share subscription must be net of bank fee, and other related expense(s) and fee(s) (if any). The Company by the Subscription Agent shall consider the amount of net payment received as the intended subscription.

In this regard, **the Company does not accept the payment for shares by cash.**

### 5.4 Required Documents for Subscription of New Ordinary Shares

The subscribers shall be required to submit documents for new ordinary share subscription as follows:

- 1) Subscription Form (Enclosure No.2) that has been correctly, completely, and clearly filled in and signed with the name of subscriber. Each subscriber, in any case, shall only submit one Subscription Form per one Certificate of Subscription Entitlement.
- 2) Certificate of Subscription Entitlement (Enclosure No.6) issued by Thailand Securities Depository Company Limited.

In the case that the subscribers shall not receive the Certificate of Subscription Entitlement, please contact Thailand Securities Depository Company Limited, telephone number 02-009-9999.

- 3) Evidence of payment for subscription of new ordinary shares

Shareholders shall select payment method for new ordinary shares as Clause 5.3 and attach payment evidence by the following:

- In case of payment by money transfer via bank counter  
Attach the evidence of payment or pay-in slip (original) as detailed under Clause 5.3.1 and write the shareholder's register number (can be referred from the Certificate of Subscription Entitlement or Enclosure No.6), the subscriber's name, surname, and telephone number at the back of the evidence of the payment or pay-in slip.
- In case of payment by money transfer via Internet Banking/ Mobile Banking  
Attach the evidence of payment by printing from Internet Banking/Mobile Banking system with certified true copy and write the shareholder's register number (can be referred from the Certificate of Subscription Entitlement or Enclosure No.6), the subscriber's name, surname, and telephone number at the back of the evidence of the payment.
- In case of payment by Cheque, Cashier Cheque or Draft  
Attach the cheque, cashier cheque or draft as detailed under Clause 5.3.2 and write the shareholder's register number (can be referred from the Certificate of Subscription Entitlement or Enclosure No.6), the subscriber's name, surname, and telephone number at the back of the cheque, cashier cheque or draft.

The amendment/ cross-over/ change of any text on the Cheque is prohibited. The subscription agent reserves the right to refuse to accept the Cheque with the amendment/ cross-over/ change of any text in all cases.

4) Identification documents

Thai Individual

- A certified true copy of the valid national Identification Card. For lifetime Identification Card, please provide the certified true copy of Identification Card, with addition of the certified true copy of house registration or
- In the event that the Identification Card has expired and cannot be renewed, a certified true copy of the house registration containing 13-digit identification number or a certified true copy of any other official documents containing 13-digit identification number is required and
- In the case that the subscribers are minor, a valid certified true copy of identification card of his/her guardian (parents) and house registration are required and
- The signature on all certified copies must be identical to the signature endorsed on all relevant documents for the subscription and
- In the case of change of first name or surname, which causes the name of shareholders to be different from the share register book on Record Date as of 28 October 2021 or in the Certificate of Subscription Entitlement for new ordinary shares (Enclosure No. 6), a certified true copy of the official document evidencing the change of first name or surname shall be enclosed.

Foreign Individual (who resides in Thailand)

- A valid certified true copy of passport or alien certificate.

Thai Juristic Person

- A copy of an affidavit issued by the Ministry of Commerce is not more than 6 months before the subscription date and certified by the authorized director(s) and affixed with the seal of such juristic person (if any) and
- A valid certified true copy of identification card, passport, or alien certificate (as the case may be) of such authorized director(s) of the juristic person.

Foreign Juristic Person

- A copy of the certificate of incorporation and corporate affidavit issued not more than 6 months before the subscription date by the relevant agency of the country where such juristic person is domiciled and certified by the authorized director(s) and affixed with the seal of such juristic person (if any) and
- A valid certified true copy of identification card, passport, or alien certificate (as the case may be) of the authorized director(s) of such juristic person and

- All certified copies of each of above documents must be notarized by a Notary Public or authenticated by the Thai Embassy or the Thai Consulate in the country where the documents were prepared or certified. Such certified and notarized documents shall not be made more than 6 months prior to the subscription date.
- 5) In the case that the subscribers wish to deposit the allocated shares with Thailand Securities Depository Company Limited under the issuer account number 600, the subscribers please fill in the form “U.S. Indica Checklist (For Individual & Juristic Person)” and “Entity Status Certification and Information Disclosure Consent Form under FATCA (Juristic Person Only)” (Enclosure No.3) according to Foreign Account Tax Compliance Act (FATCA).
- 6) Power of Attorney to act for and on behalf of the subscriber (the form can be referred to Enclosure No.4) affixed with THB 30 stamp duty (for power of attorney appointment) together with a valid certified true copy of national identification card of the representative and attorney.
- 7) In the case of submitting documents through a securities company where the shareholder has a securities trading account and has the company's ordinary shares deposited (“Broker”). The power of attorney for the broker is not required.

#### **5.5 Condition for Subscription of New Shares**

- 1) A completion of the subscription will be valid when the Company has collected the fund of the cheque, cashier cheque, or draft for payment of share subscription.
- 2) Shareholders who subscribed and made payment for the purchase of shares will have no rights to cancel the subscription.
- 3) If shareholders cannot comply with payment for the share subscription, or the Company cannot collect payment under any circumstances, not by the fault of the Company, within the period of the subscription and payment terms specified, and/or the incomplete of subscription application, the subscription will be waived. The Company reserves the rights to not allocate new shares to such shareholder.
- 4) Shareholders who do not subscribe or comply within the specified period will be considered and waived the rights to subscribe at this time.

#### **5.6 Method of Refund of the Subscription Amount (If any)**

In case that the shareholders receive allocated shares less than their intention while they fully pay the subscription payment, the Company shall refund the money (without any interest) to the shareholders via crossed cheque issuance and deliver by registered postal mail to the shareholders at the address as appeared in the share register book on the Record Date of 28 October 2021. The cheque shall be delivered to shareholders within 20 business days after the end of subscription period (which falls on 17 January 2022). It shall be deemed that the subscriber has duly received the refund in the proportion of shares that have not been allocated or that have not been fully allocated after such crossed cheque delivered by registered postal mail to the address specified in the share register book. The subscriber shall no longer be able to claim an interest or damages from the Company. The subscriber shall be responsible for any related fees from cash withdrawal of crossed cheque.

#### **5.7 Delivery Process of Securities**

The subscribers shall choose either procedure for the Company to implement as follows:

5.7.1 In the event that the subscriber wishes to deposit shares in the securities company's account in which the subscriber has a securities trading account, the Company will deposit the allocated shares with "Thailand Securities Depository Company Limited for Depositor". Thailand Securities Depository Company Limited. (the "Securities Depository") and securities company will record the account balance for the deposited number of shares and issue the evidence of deposit to the subscriber within 15 business days from the last day of the subscription period. The subscriber can trade the allocated shares on the Stock Exchange of Thailand (the "SET") as soon as the SET approves the shares to be traded on the SET.

In case of Clause 5.7.1, the name of the subscriber must be the same as the name of the owner of the securities trading account in which the subscriber wishes to deposit shares, otherwise the company shall reserve the right by not delivering the shares but issuing the share certificate in accordance with Clause 5.7.3 instead.

The shareholders who exercise their rights to subscribe must specify the securities company code (as specified on the back of the subscription form for new ordinary shares (Enclosure No.2) where the shareholder has a securities trading account and specify the securities trading account number to which the subscriber intends to transfer. The Company is unable to transfer shares to the trading account for incorrect company code or trading account number specification. The company is not responsible for any loss or delay.

If the aforementioned details are incomplete, the company shall reserve the right by not delivering the shares but issuing the share certificate in accordance with Clause 5.7.3 instead.

5.7.2 In the event that the subscriber intends to deposit shares in the Issuer Account, the Company shall deposit the allocated shares with "Thailand Securities Depository Company Limited". The Securities Depository shall record the allocated number of shares to account number 600 of Solartron Public Company Limited, and issue evidence of deposit to the subscriber within 15 business days from the end of the subscription period. When the subscriber wants to sell shares, the subscribers are required to withdraw shares from the issuer account number 600 by contacting the securities company. There may be an operating fee as specified by Thailand Securities Depository and/or the securities company. In this case, the subscriber will be able to sell the allocated shares on the SET after the SET approve the shares to be traded on the SET and the subscriber has proceeded to withdraw shares from the issuer account number 600.

In this case, the subscriber must fill in "U.S. Indica Checklist (For Individual & Juristic Person)" and "Entity Status Certification and Information Disclosure Consent Form under FATCA (Juristic Person Only)" (Enclosure No.3), with the relevant documents required by the Securities Depository. If there is any indication that the subscriber is a US citizen under FATCA law, the Company shall reserve the right by not delivering the shares but issuing the share certificate in accordance with Clause 5.7.3 instead.

5.7.3 In the case of requesting share certificate in the name of the subscriber, the Thailand Securities Depository, as the company's registrar, will deliver share certificates according to the allocated number of shares by registered postal mail in accordance with the name and address in the share register book within 15 business days from the end of the subscription period. In this case, the subscriber will not be able to sell the allocated shares on the SET until receiving the share certificate. The subscriber may receive a share certificate after the Company's shares have been approved for trading on the SET.

However, if the subscriber does not choose any case in the subscription form, the Company reserves the right to issue a share certificate in the name of the subscriber in accordance with Clause 5.7.3.

#### **5.8 Cancellation of the Subscription Rights**

Shareholders who do not exercise their rights or make a payment within the allotted time, or the Cheque, Cashier Cheque or Draft is not honored, or incompletely or unclearly fill in the details in the share subscription form within the specified period, it shall be deemed that such shareholders do not wish to exercise their subscription rights.

#### **5.9 Other Related Information**

- 1) For the subscription and payment for the new ordinary shares, the Company's officer (by the Company's subscription agent) will sign to issue the evidence of the subscription (Ending part of the Subscription Form) to the subscriber. The subscription is complete when the Company can collect the payment from transfer, cheque, cashier cheque, or draft within the subscription period and payment in accordance with the Company's specification.
- 2) Shareholders who have subscribed and paid for the shares are unable to revoke their subscription.
- 3) Name of the subscriber and the account owner must be the same. If the trading account belongs to other, the new ordinary shares will not be transferred. In this case, the Company by the subscription agent reserves the rights to issue and deliver the shares by issuing share certificate in the name of the subscriber instead. The shareholders may be unable to sell the shares on the first date of trading.
- 4) Please specify the correct securities company code and trading account number to which subscribers would like to deposit the allocated securities, otherwise shares cannot be properly transferred, and the Company by the subscription agent will not take responsibility for any delay in tracking shares or loss. In case that shareholders do not fill in details completely, the Company by the subscription agent reserves the rights to issue and deliver the shares by issuing share certificate in the name of the subscriber instead. The shareholders may be unable to sell the shares on the first date of trading.
- 5) If shareholders fail to make payment for the subscribed shares within the period specified by the Company or the Company could not collect the payment in any case that is not the Company's fault, either in whole or in part, within the subscription and payment period or the subscriber has incompletely or unclearly filled the Subscription Form or incompletely submitted the required subscription documents, the Company shall be entitled to deem that the said shareholders have waived their subscription rights.
- 6) In case the Thai shareholders waiving or not fully exercising their rights have led the foreign shareholding to exceed 49 percent of the total number of paid-up shares, the Company reserves the rights not to allocate the shares to foreign shareholders, whereby the said foreign shareholders might not be allocated or might be partially allocated the said shares in proportion to the remaining foreign shareholding percentage. Nonetheless, the Company reserves the rights to further allocate the shares remaining from such allocation.
- 7) In the case that the number of shares specified in the Subscription Form is greater than the payment received, the Company reserves the rights to consider the payment received as the intended subscription.
- 8) In the case that the number of shares specified in the Subscription Form is less than the payment received, the Company reserves the rights to consider the allocation for each subscriber.

- 9) The Company (by the Subscription Agent) hereby reserves the rights to make adjustment to the subscription method, the terms and conditions of the subscription or any information regarding the subscription of the new ordinary shares as deemed necessary in case of problematic events, obstacles, or limitation in execution of the subscription for the benefit of the subscription process of the Company's new ordinary shares.

## 6. Objectives of the Capital Increase

The proceeds from this capital increase will be utilized in 2 areas.

<b>Objectives</b>	<b>Estimated Proceeds (THB in Million)</b>	<b>Time Estimated for Use of Proceeds (THB in Million)</b>
1. To increase financial liquidity and flexibility to ensure the company secure sufficient funds for future.	652.95 Million Baht	Year 2021 - 2023
2. To improve the Company's financial strength.	435.30 Million Baht	Year 2021 - 2023

However, if the proceeds from this capital increase is lower than as expected, the proceeds utilization plan may differ from the plan set out above

## 7. Benefits which the Company will receive from the capital increase/ allocation of New Shares

This capital increase will enhance the Company's financial strengths and increase its financial liquidity to ensure that the Company secures sufficient funds for existing and future operations.

## 8. Benefits which the shareholders will receive from the capital increase/ allocation of New Shares

The proceed from these transactions will expand investments in existing businesses as well as other profitable business opportunities, utilized as working capital which will lead to enhancing income generating capability and profitability resulting in benefit to shareholders in terms of dividend and upside gain of the security price as a result of the streaming of income and profit.

## 9. Other details necessary for shareholders to approve the capital increase/ allocation of New Shares

Impact on existing shareholders from allotment of new ordinary shares

### 9.1 Control Dilution

9.1.1 If the share issuance is fully subscribed, there will be no impact of the Control Dilution. However, if there is no full subscription, the Company will proceed to reduce the registered capital of the company by eliminating the remaining ordinary shares from the offering for sale, resulting in the number of paid-up shares unchanged, and does not affect the Control Dilution. But in the under subscribed event and other shareholders exercise their Oversubscription Privilege, it will affect the Control Dilution as follows:



=	$\frac{\text{No. of Shares Issued}}{\text{No. of Paid-up Shares} + \text{No. of Shares Issued}}$	=	$\frac{544,124,723}{544,124,723 + 544,124,723}$
=	<b>50%</b>		

9.1.2 Allocation of newly issued ordinary shares to be reserved for the exercise of the **SOLAR-W1** Warrants If the Warrant Holders fully exercises, there is no Control Dilution. If the Warrant Holders are not fully exercised, it will impact the Control Dilution as follows: (The calculation of the impact below is under the assumption that is fully subscribed occur prior of the allocation of the **SOLAR-W1** Warrants which is also fully exercised)

$$= \frac{\text{No. of Shares Reserved for the exercise of the SOLAR-W1 Warrants}}{\text{No. of Paid-up Shares after share issuance} + \text{No. of Shares Reserved for the exercise of the SOLAR-W1 Warrants}}$$

By :  $\text{No. of Paid-up Shares after share issuance} = \text{No. of Paid-up Shares} + \text{No. of Shares Issued for share issuance}$

$$= 544,124,723 + 544,124,723 = 1,088,249,446$$

=	$\frac{272,062,361}{1,088,249,446 + 272,062,361}$	=	<b>20%</b>
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## 9.2 Price Dilution

9.2.1 If there is fully subscribed, there will be no impact of the Price Dilution but in the under-subscribed event and other shareholders exercise their Oversubscription Privilege, the Price Dilution impact will be as follows:

$$= \frac{\text{Market Price Prior to the share issuance} - \text{Market Price after the share issuance}}{\text{Market Price Prior to the share issuance}}$$

$$= \frac{2.04 - 1.52}{2.04} = \underline{\underline{25.49\%}}$$

By : **Market Price after the share issuance**

$$= \frac{(\text{Market Price Prior to the share issuance} \times \text{No. of Paid-up Shares}) + (\text{Offering Price} \times \text{No. of Shares Issued for share issuance})}{\text{No. of Paid-up Shares} + \text{No. of Shares Issued for share issuance}}$$

=	$\frac{(2.04 \times 544,124,723) + (1 \times 544,124,723)}{544,124,723 + 544,124,723}$	=	<b>THB 1.52 per share</b>
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**Note:** Market price is equal to the weighted average market price of the company's stock price for the past 7 consecutive business days prior to the date of the Board of Directors Meeting No. 8/2021 on October 8, 2021 (that is, between September 29, 2021 – October 7, 2021) (Data from SETSMART of SET) which is equal to THB 2.04 per share

9.2.2 The issuance of ordinary shares to be reserved for the exercise of the SOLAR-W1 Warrants

If the Warrant Holders fully exercises, there is no Price Dilution. If the Warrant Holders are not fully exercised, it will impact the Price Dilution as follows: (The calculation of the impact below is under the assumption that the Rights Offering is fully subscribed occur prior of the allocation of the SOLAR-W1 Warrants which is also fully exercised)

= Market Price after the share issuance – Market Price after the share issuance and exercise of SOLAR-W1 Warrants

Market Price after the share issuance

=	$\frac{1.52 - 1.41}{1.52}$	=	<u>7.24%</u>
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By : *Market Price after the share issuance and exercise of SOLAR –W1 Warrants* =

$$\frac{(\text{Market Price After the share issuance} \times \text{No. of Paid – up Shares}) + (\text{Offering Price} \times \text{No. of Shares issuance}) + \text{Proceed from exercising SOLAR – W1 Warrants}}{\text{No. of Paid – up Shares} + \text{No. of Shares Issued for share issuance} + \text{No. of Shares from exercising SOLAR – W1 Warrants}}$$

=	$\frac{(1.52 \times 544,124,723) + (1 \times 544,124,723) + 544,124,722}{544,124,723 + 544,124,723 + 272,062,361}$	=	<u>1.41</u>
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The allotment of newly issued ordinary shares under General Mandate Incapable of being calculated or forecasted due to the terms and conditions of the issuance and allotment of such shares are not yet set up.

### 9.3 Reasons and necessity of the capital increase

The Board of Directors are of the opinion that it is necessary to increase the registered capital by issuing new ordinary shares under Rights Offering, the issuing new shares to be reserved for the exercising of SOLAR-W1 Warrants to facilitate the Company's financial strength.

## Section 2: Preliminary Information Of Solartron Public Company Limited

### 1. GENERAL INFORMATION

<b>Company Name</b>	Solartron Public Company Limited
<b>Type of Business</b>	Manufacturing Modules Engineering, Design and Installation of solar power systems, Energy Service Company
<b>Company Code</b>	0107547000877
<b>Head Office</b>	1000/65,66,67 PB.Tower 16 <sup>th</sup> Floor Sukhumvit 71 Road, North Klongtan, Wattana, Bangkok 10110
<b>Tel.</b>	+66-2-392-0224-6
<b>Fax.</b>	+66-2-381-2971, +66-2-381-0936
<b>Factory</b>	88/8, 88/9 Moo 10, Thanarach Road, Tumbol Nongnumdang, Parkchong District, Nakornratchasima 30130
<b>Website</b>	www.solartron.co.th
<b>E-mail</b>	egm@solartron.co.th
<b>Registered Capital</b>	544,124,723 Baht
<b>Registered Capital with paid</b>	544,124,723 Baht
<b>Par Value</b>	1 Baht

### 2. SUBSIDIARIES INFORMATION

SUBSIDIARIES	SOLARTRON ENERGY 1 CO.,LTD.	SOLARTRON ENERGY 2 CO.,LTD.	SOLARTRON ENERGY 3 CO.,LTD.	SOLARTRON ENERGY 5 CO.,LTD.
<b>Company Code</b>	0105558000472	0105558000456	0105558000481	0105558000537
<b>Registered Capital</b>	1,000,000 Baht	100,000,000 Baht	100,000,000 Baht	105,000,000 Baht
<b>Registered Ordinary Shares</b>	10,000 Shares	1,000,000 Shares	1,000,000 Shares	1,050,000 Shares
<b>Par Value</b>	100 Baht	100 Baht	100 Baht	100 Baht
<b>Number of Shares</b>	9,996 Shares	509,998 Shares	999,996 Shares	535,498 Shares
<b>% of Share holding</b>	99.96%	51%	100.00%	51.00%
<b>Registration Date</b>	5 JANUARY 2015	5 JANUARY 2015	5 JANUARY 2015	5 JANUARY 2015
<b>Type of Business</b>	The Engineering, Procurement and Construction of Solar Power System. and Investment in Solar Grid Connected System			
<b>Head Office</b>	1000/65,66,67 PB.Tower 16 <sup>th</sup> Floor Sukhumvit 71 Road, North Klongtan, Wattana, Bangkok 10110			

### 3. BUSINESS INFORMATION

Solartron Public Company Limited (SET Stock code: SOLAR) was established since 1986. The Nature of business comprised of 4 business operations.

1. The solar module Production Base covering both domestic and export markets.
2. The Engineering, Procurement and Construction Base (EPC) covering important solar power applications for government and private sectors.

3. The Energy Service Company Base (ESCO) covering energy saving for government and private sectors.
4. The Solar farm and Solar rooftop investment base covering all over Thailand

#### **4. RISK FACTORS**

Solartron Public Company Limited has realized the significance and indispensability of risk management which will prevent and protect the Company from perniciousness and disadvantage while simultaneously increase our probability in success and accomplishment both in operating and management level. We will ensure that our risk management system is precautionary, transparent, reviewable and auditable. In 2020, We recognize and emphasize on other risks and issues as follows;

##### **1. The Risk of the Reliability an Alternative Energy Development Plan (AEDP)**

In 2020, The Ministry of Energy tried to promote AEDP but there were many obstacles from the regulations of other ministries such as the factory license permission from ministry of Industry, the limitation of construction on the green area from ministry of interior. Therefore, it caused a significant drop in solar revenue.

However, the government classified the solar energy as the energy securities to promote the usage of solar energy in both rural area and city rooftop. So the government released all the problems of regulations by setting the Energy Regulatory Commission as a one stop service agent The Company has long term experience in Thai solar business and is a certified body as installer, energy Service Company which implies that it has a capability in bidding and deliver the good quality of solar projects. The company has confidence in doing solar business in Thailand that conform the AEDP. Therefore, the solar investors trust and want to do the solar business with the company.

##### **2. The Volatility of Solar module Price**

We sell and buy solar modules in term of US dollar/watt. Even though the price per watt goes down, the efficiency per watt goes up. So Solartron focuses on improving the Module efficiency in order to get the good quality with lowest cost. The Company cooperates with the leader of solar consultant to improve the manufacturing line and product efficiency to gain more watts (power price/watt) and mitigate the risk from the volatility of solar module price.

##### **3. The Risk from the Entrance of New Competitors**

Nowadays, the government has fully supported the usage of solar energy. The marketing opportunity attracts both local and foreign investors to invest in solar Rooftop business. These newcomers may seize the company's market share and will affect the company growth in the future. However the newcomers have to meet many requirements such as Thai Industrial Standard (TIS), long term reference for solar system, registered installers, and registered engineers. It takes years to prepare for doing turnkey mega projects.

##### **4. The Volatility of the Exchange Rate**

The company imports most of its raw material including wafers, silver paste, junction box etc. Payment term mainly in US dollar. If the rate of US dollar rises comparing to Thai currency, the company cost will increase accordingly.

The company opens letter of credit (L/C) monthly with fully coverage forward contract to protect its exchange rate risk when it expects the vulnerable of the currency.

##### **5. The Risk of Economic Slowdown Impact**

Due to the economic slowdown caused by significant appreciation of Thai baht, and delays in government budget approvals, many business sectors, including energy sectors were inevitably affected. Thus the Company carefully revised its

business plans and decided to delay the new project and focused on cost reduction. The Company all continue to conduct its business according to economic conditions and surrounding factors in a concise and thoughtful manner.

## 5. SHAREHOLDER STRUCTURE

The company has a registered capital of Baht 544,124,723 consisting of 544,124,723 ordinary shares with par value of 1 Baht. The paid up capital of Baht 544,124,723 consisting of 544,124,723 ordinary shares with par value of 1 Baht.

The list and percentage of the first 10 major shareholders in company's shareholder record at 28 October 2021 are as follows:

Item	list of shareholders	number of shares	Proportion (%)
1	Ms.Puntharee Isarankura Na Ayudhya	95,520,000	17.55%
2	Mrs.Nantapon Cholvanich	37,820,300	6.95%
3	Thai NVDR Company Limited	23,237,733	4.27%
4	Mrs.Sumalee Ongcharit	21,300,000	3.91%
5	Mrs.Mondhira Padungrat	18,710,700	3.44%
6	Mr.Susittak Atchariyasombat	10,551,300	1.94%
7	Mr.Pupaa Taechanarong	9,998,566	1.84%
8	Mrs.Orawan Lekrungruangkit	9,421,900	1.73%
9	Ms.Warangkana Techaiya	8,888,888	1.63%
10	Mrs.Natenapit Nantawithya	6,300,000	1.16%
<b>Total shareholding of major shareholders</b>		<b>241,749,387</b>	<b>44.43%</b>
<b>Number of shares of other shareholders</b>		<b>302,375,336</b>	<b>55.57%</b>
<b>Total all shares of the company</b>		<b>544,124,723</b>	<b>100.00%</b>

## 6. MANAGEMENT STRUCTURE

### Board of Directors

The Company's Board of Directors comprises of:

1	Mr. Cherdpong Siriwit	Chairman / Director
2	Ms. Patama Wongtoythong	Deputy Chairman / Director / Company Secretary
3	Ms. Rawittha Pongnuchit	Independent Director / Audit Committee
4	Mr. Pudit Tattiyachot	Independent Director / Audit Committee
5	Mr. Tanee Temboonsak	Independent Director / Audit Committee
6	Mr.Waiwit Udayachalerm	Director
7	Mr. Phupha taechanarong	Director

## Section 3: Financial Information

### 1. Financial Highlight of Company (Consolidated)

(Unit: Million Baht, except earnings per Share)

Financial Highlight of Company (Consolidated)	Financial Statements ended			Reviewed financial statements
	2018	2019	2020	3st Quarter of 2021
Cash and cash equivalents	23.22	30.59	21.51	37.52
Total current assets	596.71	296.71	206.24	167.11
Total assets	2,971.03	2,472.85	1,921.81	1,779.49
Total current liabilities	1,188.15	659.68	692.20	760.07
Total liabilities	1,531.79	1,432.17	1,419.64	1,467.61
Total shareholders' equity	1,439.25	1,040.68	502.17	311.88
<b>Operation Results</b>				
Total incomes	702.73	434.87	292.17	125.20
Revenues from the selling and rendering of services	693.17	420.55	279.29	122.73
Gross profit	-248.41	-193.79	-115.05	-69.48
Net income	-380.21	-398.51	-542.81	-190.29
<b>Financial Ratio</b>				
Current ratio (times)	0.52	0.45	0.30	0.22
Gross profit (%)	-35.84	-46.08	-41.19	-56.61
Net profit (%)	-54.10	-91.64	-185.79	-151.99
Return on equity (%)	-22.95	-31.64	-70.36	-24.67
Return on assets (%)	-11.33	-14.63	-24.70	-8.66
Assets turnover (times)	0.21	0.16	0.13	0.06
Total debts to equity ratio (times)	1.01	1.38	2.83	4.71
Interest Coverage Ratio	-4.19	-6.54	-8.21	-3.96
Dividend per share (Baht)	-	-	-	-
Earnings per share* (Baht)	-0.70	-0.74	-0.99	-0.35
Average	544,124,723 Shares	544,124,723 Shares	544,124,723 Shares	544,124,723 Shares

\* Basic earnings per share is calculated by dividing profit for the year attributable to equity holders of the company excluding comprehensive income by the weighted average number of ordinary shares in issue during the year. The number of ordinary shares of prior years' used for the calculation, as presented for comparison purpose, has been adjusted in proportion to the change in the number of shares as a result of the distribution of the share dividends, as if the shares comprising such share dividend had been issued at the beginning of the earliest period reported. Remark \* Baht per Share

## 1.STATEMENT OF FINANCIAL POSITION

Description Unit: M.Baht	Consolidate			
	2018	2019	2020	AS AT SEPTEMBER 30, 2021
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	23.22	30.59	21.51	37.52
Trade accounts and other current receivables - net	125.23	148.62	108.24	61.06
Current contract assets - net	107.74	6.02	1.72	7.74
Short - term loans to subsidiary and related parties - net	3.79	4.17	4.08	-
Short - term loan to other company	2.90		0.16	0.16
Inventories - net	286.05	98.23	60.52	47.41
Other current assets	47.19	9.08	10.01	13.23
<b>Total current assets</b>	<b>596.13</b>	<b>296.71</b>	<b>206.24</b>	<b>167.11</b>
<b>NON - CURRENT ASSETS</b>				
Non - current financial assets pledged as collateral	45.56	45.98	45.98	41.49
Investments in subsidiaries - net	0.68			
Property, plant and equipment - net	2,197.17	2,045.75	1,535.61	1,433.08
Right of use assets - net	20.80	19.90	27.17	30.02
Intangible assets - net	14.83	11.49	10.23	8.25
Deferred tax assets	85.90	47.27	91.11	90.10
Other non - current assets	9.97	5.75	5.48	9.41
<b>Total non - current assets</b>	<b>2,374.91</b>	<b>2,176.15</b>	<b>1,715.58</b>	<b>1,612.34</b>
<b>TOTAL ASSETS</b>	<b>2,971.03</b>	<b>2,472.85</b>	<b>1,921.81</b>	<b>1,779.46</b>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Bank overdraft and short - term loans from financial institutions	451.70	109.03	91.93	53.96
Payable under factoring contracts	10.89	8.54	5.35	1.37
Trade accounts and other current payables	260.77	189.42	191.48	237.00
Current contract liabilities	2.15	8.40	5.63	0.61
Short - term loans from subsidiaries				
Short - term loans from directors and related person	128.94	195.35	246.63	280.90
Current portion of liabilities under	87.00	87.00	87.00	112.41

Long - term loans from financial institutions	187.87	40.94	44.82	48.50
Lease liabilities				
Lease liabilities	0.58	0.25	2.45	1.86
Provision for employee benefits	9.86	11.41	8.11	8.11
Accrued income tax	0.37	0.04	0.14	0.08
Other current liabilities	47.98	9.29	8.65	15.26
<b>Total current liabilities</b>	<b>1,188.12</b>	<b>659.68</b>	<b>692.19</b>	<b>760.07</b>
<b>NON - CURRENT LIABILITIES</b>				
Long - term loans from financial institutions - net	322.01	705.20	658.69	629.81
Lease liabilities - net	0.25	-	6.26	10.02
Provision for employee benefit - net	17.12	25.34	20.95	18.24
Non - current contract liabilities	4.29	19.74	17.66	18.31
Other non - current liabilities	-	22.23	23.89	31.16
<b>Total non - current liabilities</b>	<b>343.67</b>	<b>772.50</b>	<b>727.44</b>	<b>707.54</b>
<b>TOTAL LIABILITIES</b>	<b>1,531.79</b>	<b>1,432.17</b>	<b>1,419.64</b>	<b>1,467.61</b>
<b><u>LIABILITIES AND SHAREHOLDERS' EQUITY (Con't)</u></b>				
<b>SHAREHOLDERS' EQUITY</b>				
Share capital				
Authorized share capital				
544,124,723 common shares of Baht 1.- each				
870,597,723 common shares of Baht 1.- each in 2019	870.60	870.60	544.12	544.12
Issued and paid - up share capital				
544,124,723 common shares of Baht 1.- each	544.12	544.12	544.12	544.12
Premium on share capital	1,218.76	1,218.76	1,218.76	1,218.76
Retained earnings (deficit)				
Appropriated - legal reserve	55.97	55.97	55.97	55.97
Unappropriated	(695.81)	(1,098.09)	(1,634.66)	(1,825.48)
Other components of shareholders' equity	236.42	236.42	236.42	236.42
Total equity attributable to owners of the parent	1,359.47	957.18	420.61	229.79
Non - controlling interests	79.78	83.50	81.56	82.09
<b>TOTAL SHAREHOLDERS' EQUITY</b>	<b>1,439.25</b>	<b>1,040.68</b>	<b>502.17</b>	<b>311.88</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>2,971.03</b>	<b>2,472.85</b>	<b>1,921.81</b>	<b>1,779.49</b>



## 2.STATEMENT OF COMPREHENSIVE INCOME

Description Unit: M.Baht	Consolidate			
	2018	2019	2020	AS AT SEPTEMBER 30, 2021
<b>REVENUES</b>				
Revenue from sales of goods with installation	390.98	164.70	130.78	33.54
Revenue from sales of electricity	91.37	99.78	69.15	67.11
Revenue from sales and hire of work	210.83	156.07	79.35	22.08
Other incomes	9.56	14.32	12.88	2.48
<b>Total revenues</b>	<b>702.73</b>	<b>434.87</b>	<b>292.17</b>	<b>125.20</b>
<b>EXPENSES</b>				
Cost of sales - goods with installation	663.16	177.28	101.58	39.13
Cost of sales - electricity	39.61	43.19	43.54	36.21
Cost of sales - goods and hire of work	238.83	202.31	80.34	26.24
Administrative expenses		191.57	168.87	90.63
Distribution costs	18.97	20.82	15.32	7.37
Administrative expenses	98.77	100.82	67.88	72.98
Impairment loss of assets	-	-	348.16	-
<b>Total expenses</b>	<b>1,059.34</b>	<b>735.99</b>	<b>825.69</b>	<b>272.56</b>
<b>LOSS FROM OPERATING</b>	(356.61)	(301.12)	(533.52)	(147.36)
Finance costs	(59.62)	(58.02)	(54.10)	(41.69)
Share of profit (loss) in joint venture	(0.19)	(0.68)	-	-
<b>LOSS BEFORE INCOME TAX</b>	(416.23)	(359.82)	(587.62)	(189.05)
Income tax (expenses)	36.20	(38.69)	44.81	(1.24)
<b>NET LOSS FOR THE YEAR</b>	(380.02)	(398.51)	(542.81)	(190.29)
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>				
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
Defined benefit plan remeasurement profit (loss)				
-				
net from income tax	(0.99)	(0.06)	4.74	-
<b>COMPREHENSIVE LOSS FOR THE YEAR</b>	<b>(381.02)</b>	<b>(398.57)</b>	<b>(538.06)</b>	<b>(190.29)</b>