Information Memorandum on Asset Acquisition by
P.C.S. Machine Group Holding Public Company Limited (the "Company")

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1. Information disclosed under List (1) of the Notifications on Acquisition or Disposal

The details with respect to the information memorandum on asset acquisition of the Company under list (1) are set out in the attachment.

2. Responsibility of the Board of Directors with respect to the information delivered to the shareholders

The board of directors shall be responsible for the preparation of this information memorandum. In this regard, the board of directors has verified the information set out in this information memorandum with prudence in order to ensure that such information is correct, complete, contains no false statement, and does not mislead any third party as well as omission of any facts that are material.

3. Opinions of the independent expert on the entering into the transaction

None.

4. Financial estimates for the year (If any)

None.

5. On-going material lawsuits or claims

None.

6. Benefits or connected transactions between the Company and its directors, executives, and shareholders directly or indirectly holding at least 10 percent of the total shares

6.1 Connected transactions between the Company and its directors, executives

None.

6.2 Connected transactions between the Company and shareholders directly or indirectly holding at least 10 percent of the total shares

During the first nine months of 2019, the Company and its subsidiaries have entered into connected transactions with directors, executives, and shareholders directly or indirectly holding shares with the value of at least 10 percent. These transactions, summarized below, are general business transactions, and entered into on an arm's length basis.

Connected Party / Relationship with the Company	Nature of Transaction	Value (THB million) as of 30 September 2019	Necessity and Reasonableness
Connected transactions between the Company and other related businesses			
1. P.C.S. Machine (Thailand) Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase products and services: - Raw materials - JIG & fixtures - Painting and coating service - Machining service - Regrinding service - Hydraulic tank - Lawn mower repair	45.33	The transaction was a part of the production process required by the customers, to manufacture and sell the products to the customers, e.g. purchase of JIG, coating service, EDP-sprayed steel surface coating service, grinding service, purchase of raw materials, tools and equipment used in the factories.
2. SWS Motors Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase products and services: - Parco painting service - Regrinding and coating service - Tooling - Spare parts of the mold - Modification of the mold - Spare parts of the machines - M/C service	31.76	The transaction was for the purchase of products and services with specific nature, e.g. Coating service, Parco in automotive parts.
3. S.W & Sons Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase the following products: - Machinery and equipment - JIG & Fixture - Raw materials - Convener	24.42	The transaction was for the purchase of products by comparing the prices and conditions based on an arm's length basis with other sellers.

Connected Party / Relationship with the Company	Nature of Transaction	Value (THB million) as of 30 September 2019	Necessity and Reasonableness
4. PCS-Nissin Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase the following products and services: - Raw materials	0.35	The transaction was a part of the production process to manufacture and sell the products to the customers.
5. Korat Masushita Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase the following products and services: - Raw materials	0.21	The transaction was a part of the production process to manufacture and sell the products to the customers.
6. P.C.S. Calibration Lab Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid money to purchase following products and services: - Measuring instrument calibration and repairing service	4.30	The transaction was for the measuring instrument calibration service.
7. P.C.S. Estate Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary paid the following amounts as rental and public utilities fees: - Rental fees - Public utilities	20.14	The transaction was for the lease of land and use of public utilities, e.g. water, common spaces, and wastewater treatment service.
8. Factory and Office Supply Co., Ltd. Relationship: - Connected business, having a close relative of the major shareholder of the Company as its shareholder and director	The Company and its subsidiary paid money to purchase the following products and services: - Computer hardware, computer services	2.80	The transaction was for the purchase of products and services with respect to office supplies, computer hardware, and network system.
Total value of all connected transactions between the Company and other related businesses		**129.32**	

Connected Party / Relationship with the Company	Nature of Transaction	Value (THB million) as of 30 September 2019	Necessity and Reasonableness
Connected transactions between the Company and other related businesses			
1. P.C.S. Machine (Thailand) Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary received money in consideration of the sale of the following products and services: - Coating service - Consumable materials	3.59	The transaction was for the sale of general products i.e. non-automotive parts
2. SWS Motors Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary received money in consideration of the sale of products and services: - Products	0.34	The transaction was for the sale of general products as agreed upon at the start of the project. The products offered in the transaction were non-automotive parts
3. S.W & Sons Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary received money in consideration of the sale of following products and services: - Products	8.26	The transaction was for the sale of general products as agreed upon at the start of the project. The products offered in the transaction were non-automotive parts
4. S.W & Sons (Thailand) Co., Ltd. Relationship: - Connected business, having common shareholders and directors	The Company and its subsidiary received money in consideration of the sale of products and services: - Products	1.05	The transaction was for the sale of general products as a project as agreed in the past. The products offered in the transaction were non-automotive parts
Total value of all connected transactions between the Company and other related businesses		**13.24**	
Total value of all connected transactions and other related businesses		**142.55**	