



**Paid-up capital** : Baht 1,500 million  
**Business type:** : To operate the business of manufacturing, assembling electric vehicles, distributing and service about All types of electric vehicles

**Board of Directors:**

1	Mr. Somphote Ahunai
2	Mr. Amorn Saptaveekul
3	Mr. Vasu Klomkliang
4	Mr. Khanist Srivajiraphabha
5	Miss Inthira Chuaysanit

**List of shareholders:**

1	EA Mobility Holding Co., Ltd	holding 55%
2	Nex Point Public Company Limited	holding 45 %
3	Mr. Somphote Ahunai	holding 0%
4	Mr. Amorn Saptaveekul	holding 0%

**Relationship** : listed Company and the juristic person who, receiving financial assistance is related to a connected company, according to the announcement of the capital market No.TorJor. 21/2551 regarding rules for making connected transactions and announcement of the Stock Exchange of Thailand Re: Disclosure of Information and Practices of Listed Companies Connected, B.E 2546  
EA Mobility Holding Co., Ltd holds 40.01% in the Company and holds 55% in AAB

### 3.) Description of Transaction

The Company has provided financial assistance to an associate company, which is AAB, by providing a loan in proportion to the 45% shareholding amount of baht 25 million baht to be used as working capital for the operation of AAB during the operation period. Which is in the construction of an electric vehicle assembly plant in Ban Pho District, Chachoengsao Province, Eastern Special Development Zone or EEC, the production area of the factory is about 55,000 square meters, with a production capacity of 3,000 - 6,000 vehicles per year.

### 4.) Transactions Size:

The Company wishes to provide financial assistance to AAB with the transaction size as follows:

1. Loan amount: Baht 25 million and Baht 0.65 million of interest.
2. Loan rate: 2.61%

(Based on the financial cost of the company that holds shares in the associated company at the time of the loan plus the margin, which is the same interest rate as the loan issued by the Company)

3. Loan term: Not more than 12 months at a time and can roll over  
(Due 31 December 2023)

4. Terms of repayment                      The end of the promissory note period with interest payment
5. Guarantee assets                         -None-
6. Impact on the rights of shareholders Does not affect voting rights, rights to share profits of shareholders
7. Item Size Measurement                 Consolidated financial statements as of 30 June 2022

		(thousand baht)
		<b>Nex Point @ 30.06.22</b>
Total Assets		3,690,343
Less goodwill	-	201,498
Less intangible assets	-	450,031
Less Total Liabilities	-	828,421
Less NCI	-	222,248
<b>NTA</b>		<b>2,084,919</b>

calculation criteria	calculation	stand for	size
1)Net Tangible Asset value (NTA)	NTA of property x Shareholding	25,651	1.2303%
	NTA of Company	2,084,919	

Therefore, NEX entered into a transaction with a connected company with a transaction value of baht 25.651 million, which is considered financial aid list is considered a connected transaction because it is a transaction with a juristic person that is an associated company with major shareholders and common directors with the Company when calculating the size of the list The transaction size is not more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 1.23%, based on the Company's reviewed consolidated financial statements. Which has been reviewed by the Certified Public Accountant as of June 30, 2022. Therefore, the Company is obliged to seek approval from the shareholders' meeting of the Company. But such assistance according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. But has a duty to request approval from the Board of Directors' meeting and disclose the transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions

When calculating transactions with connected companies accumulate transactions for the past 6 months, when calculating the transaction size is more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 58.00%. according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. But has a duty to request approval from the Board of Directors' meeting and disclose the said transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions.

#### 5.) Financial Source for the Financial Assistance

The company uses funds from capital increases to loan capital for associate company, by outstanding balance capital is sufficient for management business in future.

#### 6.) Opinion Of the Board Directors

The Board of Directors has considered the reasons and resolved that providing such financial assistance It was a reasonable transaction and would be beneficial to the Company's business. Therefore, it was resolved to provide financial assistance to AAB as proposed by the Executive Director for approval.

In this regard, Directors with conflict of interest as listed 1. Mr. Amorn Saptaweekul 2. Mr. Vasu Klomkliang did not attend the meeting or attend the meeting but did not vote on this agenda

#### 7.) Opinion of the Audit Committee which is different from the Board of Directors' opinion

-None-

#### Details Item:

#### 2. Approved a credit guarantee of Absolute Assembly Co., Ltd (AAB) for baht 180 million (in proportion to its shareholding of 45 percent)

1.) Date of Transaction	Within the Q'4 of 2022
2.) Transaction Party and Relationship with the Listed Company:	
Financial support:	Nex Point Public Company Limited ("NEX") Holding 45% of all AAB's shares
Financial receiver:	An associate company namely, Absolute Assembly Co., Ltd (AAB)
Establishment date:	: 1 May 2020
Registration number	: 010-556-306-9167
Paid-up capital	: Baht 1,500 million
Business type:	: To operate the business of manufacturing, assembling electric vehicles, distributing and service about All types of electric vehicles
Board of Directors:	1 Mr. Somphote Ahunai 2 Mr. Amorn Saptaveekul 3 Mr. Vasu Klomkliang 4 Mr. Khanist Srivajiraphabha

5 Miss Inthira Chuaysanit

List of shareholders:	1	EA Mobility Holding Co., Ltd	holding 55%
	2	Nex Point Public Company Limited	holding 45 %
	3	Mr. Somphote Ahunai	holding 0%
	4	Mr. Amorn Saptaveekul	holding 0%

**Relationship** : listed Company and the juristic person who, receiving financial assistance is related to a connected company, according to the announcement of the capital market No.TorJor. 21/2551 regarding rules for making connected transactions and announcement of the Stock Exchange of Thailand Re: Disclosure of Information and Practices of Listed Companies Connected, B.E 2546.

EA Mobility Holding Co., Ltd holds 40.01% in the Company and holds 55% in AAB

### 3.) Description of Transaction

The Company has provided financial assistance to an associated company, Absolute Assembly Company Limited, by credit guarantee from a commercial bank. According to the proportion of 45% shareholding in the amount of Baht 180 million to finance the operation of Absolute Assembly Company Limited, with a guarantee fee of 1% per year of the guarantee amount.

### 4.) Transactions Size:

The Company wishes to provide financial assistance to AAB with the transaction size as follows:

1. Guarantee limit: Baht 180 million
2. Guarantee period: It is a non-revolving limit. The credit limit gradually decreases according to the amount of debt used. (Declining)  
It is a revolving loan. L/C, D L/C, T/R
3. Guarantee assets -None-
4. Impact on the rights of shareholders Does not affect voting rights, rights to share profits of shareholders
5. Item Size Measurement Consolidated financial statements as of 30 June 2022

<b>(Thousand baht)</b>	
<b>Nex Point @ 30.06.22</b>	
Total Assets	3,690,343
Less goodwill	– 201,498
Less intangible assets	– 450,031
Less Total Liabilities	– 731,647
Less NCI	– 222,248
<b>NTA</b>	<b>2,084,919</b>

(thousand baht) (%)

calculation criteria	calculation	stand for	size
1)Net Tangible Asset value (NTA)	NTA of property x Shareholding	180,000	8.6334%
	NTA of Company	2,084,919	

Therefore, NEX entered into a transaction with a connected company with a transaction value of baht 180 million, which is considered financial aid list is considered a connected transaction because it is a transaction with a juristic person that is an associated company with major shareholders and common directors with the Company when calculating the size of the list The transaction size is more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 8.63%, based on the Company's reviewed consolidated financial statements. which has been reviewed by the Certified Public Accountant as of June 30, 2022. Therefore, the Company is obliged to seek approval from the shareholders' meeting of the Company. But such assistance according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. but has a duty to request approval from the Board of Directors' meeting and disclose the transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions

When calculating transactions with connected companies accumulate transactions for the past 6 months, when calculating the transaction size is more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 66.63%. according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. But has a duty to request approval from the Board of Directors' meeting and disclose the transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions.

#### 5.) Financial Source for the Financial Assistance

The source of used funds and the adequacy of working capital. The company didn't used working capital due to guarantee for events that may occur in the future, which after finance aid as mentioned, the company still has sufficient working capital for management of the company in the further.

#### 6.) Opinion Of the Board Directors

The Board of Directors has considered the reasons and resolved that providing such financial assistance It was a reasonable transaction and would be beneficial to the Company's business. Therefore, it was resolved to provide financial assistance to AAB as proposed by the Executive Director for approval.

In this regard, Directors with conflict of interest as listed 1. Mr. Amorn Saptaweekul 2. Mr. Vasu Klomkliang did not attend the meeting or attend the meeting but did not vote on this agenda.

#### 7.) Opinion of the Audit Committee which is different from the Board of Directors' opinion

-None-

3. Approved a credit guarantee of Absolute Assembly Co., Ltd (AAB) for baht 450 million (in proportion to its shareholding of 45 percent)

1.) Date of Transaction Within the Q'4 of 2022

2.) Transaction Party and Relationship with the Listed Company:

Financial support: : Nex Point Public Company Limited ("NEX")  
Holding 45% of all AAB's shares

Financial receiver: : An associate company namely, Absolute Assembly Co., Ltd (AAB)

Establishment date: : 1 May 2020

Registration number : 010-556-306-9167

Paid-up capital : 1,500 million baht

Business type: : To operate the business of manufacturing, assembling electric vehicles, distributing and service about All types of electric vehicles

Board of Directors:

1	Mr. Somphote Ahunai
2	Mr. Amorn Saptaveekul
3	Mr. Vasu Klomkliang
4	Mr. Khanist Srivajiraphabha
5	Miss Inthira Chuaysanit

List of shareholders:

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EA Mobility Holding Co., Ltd holds 40.01% in the Company and holds 55% in AAB

3.) Description of Transaction

The Company has provided financial assistance to an associated company, Absolute Assembly Company Limited, by credit guarantee from a commercial bank. According to the proportion of 45% shareholding in the amount of Baht 450 million to finance the operation of Absolute Assembly Company Limited, with a guarantee fee of 1% per year of the guarantee amount.



#### 4.) Transactions Size:

The Company wishes to provide financial assistance to AAB with the transaction size as follows:

1. Guarantee limit: Baht 450 million
2. Guarantee period: Temporary limit for 1 year  
It is a revolving loan. L/C, D L/C, T/R
3. Guarantee assets -None-
4. Impact on the rights of shareholders Does not affect voting rights, rights to share profits of shareholders
5. Item Size Measurement Consolidated financial statements as of 30 June 2022

		(Thousand baht)
		Nex Point @ 30.06.22
Total Assets		3,690,343
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Less Total Liabilities	-	731,647
Less NCI	-	222,248
<b>NTA</b>		<b>2,084,919</b>

		(thousand baht)	(%)
calculation criteria	calculation	stand for	size
1)Net Tangible Asset value (NTA)	NTA of property x Shareholding	450,000	21.5836%
	NTA of Company	2,084,919	

Therefore, NEX entered into a transaction with a connected company. with a transaction value of baht 450 million, which is considered financial aid list is considered a connected transaction because it is a transaction with a juristic person that is an associated company with major shareholders and common directors with the Company when calculating the size of the list The transaction size is more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 21.58%, based on the Company's reviewed consolidated financial statements. which has been reviewed by the Certified Public Accountant as of June 30, 2022. Therefore, the Company is obliged to seek approval from the shareholders' meeting of the Company. But such assistance according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. But has a duty to request approval from the Board of Directors' meeting and disclose the transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions



When calculating transactions with connected companies accumulate transactions for the past 6 months, the transaction size is more than 3% of the net tangible assets (NTA) of the Company, with the transaction size equal to 88.22%. according to the proportion that the Company has interests in that juristic person, the Company is therefore exempted from having to seek approval from the shareholders' meeting on such matters. But has a duty to request approval from the Board of Directors' meeting and disclose the said transaction to the Stock Exchange of Thailand ("SET") according to the Notification of Connected Transactions.

#### **5. Financial Source for the Financial Assistance**

The source of used funds and the adequacy of working capital. The company didn't used working capital due to guarantee for events that may occur in the future, which after finance aid as mentioned, the company still has sufficient working capital for management of the company in the further.

#### **6. Opinion Of the Board Directors**

The Board of Directors has considered the reasons and resolved that providing such financial assistance It was a reasonable transaction and would be beneficial to the Company's business. Therefore, it was resolved to provide financial assistance to AAB as proposed by the Executive Director for approval.

In this regard, Directors with conflict of interest as listed 1. Mr. Amorn Saptaweekul 2. Mr. Vasu Klomkliang did not attend the meeting or attend the meeting but did not vote on this agenda.

#### **7. Opinion of the Audit Committee which is different from the Board of Directors' opinion**

-None-

Please be informed accordingly.

Yours sincerely,

- Mr.Khanist Srivajiraprabha-

(Mr.Khanist Srivajiraprabha)

Chief Executive Officer