

**Section 1****Executive Summary**

This executive summary is part of the registration statements and prospectus, which is the summary in relation with the offering, characteristic, and risks of the Company. Therefore, investors, must study details information in the full registration statements and prospectus, which could be requested from underwriters and the Company, or study information from the registration statement and prospectus which have been filed by the Company with the Office of Securities and Exchange Commission (the "SEC") at the SEC's website ([www.sec.or.th](http://www.sec.or.th))

**Executive Summary for Initial Public Offering****S.C.L. Motor Part Public Company Limited****(Subscription Period: October 25-27, 2023)****Offering Information**

- Issuer** : S.C.L. Motor Part Public Company Limited ("Company")
- Type of Business** : Automotive parts distributor
- Offering Size** : Newly issued ordinary shares of 70,000,000 shares constituting 28 percent of the total issued and paid-up ordinary shares of the Company after the Offering.
- Offering Structure** :

Investor type	Offered Shares (Shares)	Offering Portion (percent)
1. Offered to retail investors subject to the underwriters' discretion	52,500,000	75.00
2. Offered to the Company's patron	10,500,000	15.00
3. Offered to the Company's directors, executives, and employees	7,000,000	10.00

- Underwriting Condition** :  Firm Underwriting according to the number of shares specified in Underwriting Agreement and International Purchase Agreement  
 Best Effort
- Offering Price** : Baht 1.54 per shares
- Total Offering Value** : Baht 107,800,000
- Par Value** : Baht 0.50 per shares
- Book Value at June 30, 2023** : Baht 1.13 per shares, calculated from shareholders' equity of the Company as of June 30, 2023, which equal to Baht 203.82 million, divided by the number of paid-up shares of 180 million shares before initial public offering.



**This share offering or convertible securities in the previous 6 months prior to submission of filing to the SEC until subscription period.**

During the 6 months prior to the submission of the application to the SEC Office, the Company issued the newly issued ordinary shares of 20,000,000 shares with a par value of 0.5 Baht per share at a price of 0.5 Baht per share to existing shareholders and the Company receives payment for such shares in full amount of 10,000,000 Baht in March 2023 (According to the resolution of the Company's Annual General Meeting of Shareholders held on March 16, 2023)

**Relationship between the Issuer and Financial Advisor and/or Underwriters:**

- None -

**Rationale for determination of the offering price and financial information supporting the valuation of the offering price:**

The determination of the IPO price is based on the price to earnings ratio (P/E). The price of common shares offered is 1.54 baht per share, calculated as a price-to-net-earnings-per-share ratio equal to 13.45 times, which is calculated from the Company's operating results in the past 4 quarters. From 1 July 2022 to 30 June 2023, which has a net profit equal to 28.62 million baht when divided by the total number of issued and paid common shares of the company. After this offering of 250 million additional common shares (Fully Diluted), net earnings per share will be equal to 0.11 baht and calculated as a price to earnings ratio per share (Price to Earnings Ratio : P/E) equal to 13.45 times. The share price to net profit ratio is calculated from the past performance of the past 4 quarters. without considering future operating results

**Share Proportion of "Strategic Shareholders" not subject to silent period:**

Not exceeding 22,500,00 shares, equivalent to 9.00 percent of the total issued and paid-up common shares of the Company. After this offering of common shares (Considering the Company's current shareholders) However, such shareholders agrees that all of their SCL shares will be restricted from being sold within 6 months from the first trading day on the stock exchange, according to the voluntary of such shareholders

However, the regulations of the Stock Exchange of Thailand regarding Listing of Ordinary Shares or Preferred Shares as Listed Securities B.E. 2015 as of May 11, 2015 (including amendments) prohibit the shareholders from selling a specified amount of shares equal to 55 percent of the paid-up capital after this offering of ordinary shares (including other securities that may be converted into shares according to the specified ratio) within a period of 1 year from the date on which the Company's shares start trading on the stock market. After the date on which the Company's shares began trading in the MAI. At the end of the six-month period, the person who is prohibited from selling shares can sell the prohibited shares or securities in the amount of 25 percent of the total shares or securities that are prohibited from selling and can sell all the rest after the period of 1 year.



**Secondary market** :  SET  MAI

**Sector** : Industrial (INDUS)

**Listing Criteria** :  Profit test  Market Capitalization Test

*(Please consider more information in filing section 4, Securities Offering Information)*

**Use of proceeds:**

The Company has the objectives for using the net proceeds received from the this offering are as follows

Use of proceeds	Approximately Amount (MB)	Estimated Period	Details
1. Repayment of existing loans	50.00	Within Y2023	Repay short-term loans from financial institutions
2. Working capital for business operations	46.22	Within Q2/2024	-
<b>Total</b>	<b>96.22</b>		

**Dividend policy:**

The Company has dividend policy to make a dividend payment at a rate of not less than (40) percent of net profit based on the financial statement, net of legal reserves. However, payment of dividends is subject to maximizing shareholder's profit and considering Company's cash flow as necessary and appropriate.

**Overview of the Issuer:**

S.C.L. Motor Part Public Company Limited ("the Company") used to call "Seng Chieng Long Limited Partnership" established in December 2, 1964 to operate the business of distributing automotive parts. The Company was appoint as the official distributor of Isuzu automobile parts (ISUZU) since 1969. Then, registered as a Limited company on April 2, 1981 with an initial registered capital of 5 million Baht. Afterward, the Company has expanded business operations and continuously increased various types of products. As of now, the Company is a one of the biggest distributor of automotive parts, covering more than 167,000 items including genuine parts from official brand such as ISUZU, MITSUBISHI, TOYOTA, HONDA, FUSO, FORD, NISSAN and CHEVROLET and also distributes quality replacement parts such as AISIN, KAYABA, EXEDY, DENSO and TOKICO.

Throughout the past 58 years, the Company has been continuously developed products and services to satisfied customer needs. Including the readiness and expertise of the employee who has high experience and deeply understand automotive industry. As a result, the Company trusted by more than 1,600 customers, including both medium and small size of automotive entrepreneurs in every region of Thailand along with, various automotive service center and well-known car insurance company. Moreover, the Company has



developed into online distribution channel to keep up with changing of customer trends by selling products in Lazada, Shopee, Big Thailand and Egg Mall. The Company is committed to distribute quality genuine and replacement parts with fast and friendly service to ensure that customer are satisfied, as the Company slogan says “Right Part at the Right Price”

### Major Shareholders:

The shareholding structures of the Company before and after the initial public offering are as follows:

Name of Shareholders	Before IPO		After IPO	
	No of ordinary shares	%	No of ordinary shares	%
1. Mr. Sakol Tangkoskul	74,375,000	41.32	74,375,000	29.75
2. Mr. Vaurapong Tangkoskul	48,125,000	26.74	48,125,000	19.25
3. Mrs. Chadapim Udomsorayuth	22,500,000	12.50	22,500,000	9.00
4. Mr. Nattaphon Tangkoskul	20,000,000	11.11	20,000,000	8.00
5. Mr. Santi Tangkoskul	15,000,000	8.33	15,000,000	6.00
<b>Total number of ordinary shares before IPO</b>	<b>180,000,000</b>	<b>100.00</b>	<b>180,000,000</b>	<b>72.00</b>
Amount of Offered Shares			70,000,000	28.00
<b>Total number of shares after IPO</b>			<b>250,000,000</b>	<b>100.00</b>

Notes: Shareholders number 1-4 are offspring of shareholder number 5

Shareholders number 1-2 agree and consent to their respective holdings of 122,500,000 shares of SCL, representing 49 percent of total shares after this offering. Will be restricted from selling (“Silent Period”) within 1 year from the date the shares start trading on the stock market, according to the regulations of the Stock Exchange of Thailand.

Shareholder number 3 agrees and consents to their respective holdings of 15,000,000 shares of SCL, representing 6 percent of total shares after this offering, will be restricted from selling (“Silent Period”) within 1 year from the date the shares start trading on the stock market according to the regulations of the Stock Exchange of Thailand. Shareholder number 3 also allows all remaining shares totaling of 7,500,000 shares, representing 3 percent of total shares after this offering will be restricted from selling within 6 months from the date the shares start trading on the stock market, according to the voluntary of such shareholder.

Shareholders number 4-5 agree and consent to their respective holdings of 35,000,000 shares of SCL, representing 14 percent of total shares after this offering will be restricted from selling within 6 months from the date the shares start trading on the stock market, according to the voluntary of such shareholders

**Revenue Structure:**

Revenue Structure	2020		2021		2022		6M2565		6M2566	
	MB	%	MB	%	MB	%	MB	%	MB	%
Revenue from Sales	1,224.27	99.89	1,256.85	99.67	1,352.61	99.24	665.52	99.24	738.12	99.81
- Genuine Parts	1,093.59	89.23	1,101.85	87.38	1,193.82	87.59	590.44	88.04	648.75	87.73
- Replacement Parts	130.68	10.66	155	12.29	158.79	11.65	75.08	11.20	89.37	12.08
Other incomes *	1.37	0.11	4.15	0.33	10.31	0.76	5.11	0.76	1.40	0.19
Total Revenues	1,225.64	100.00	1,260.99	100.00	1,362.92	100.00	670.63	100.00	739.52	100.00

**Notes:** Other incomes, including interest, profit from selling assets, Compensation and subsidy for businesses affected by Covid -19

**Board of Directors:**

Board of Directors of the Company comprises of 7 directors as follows:

Name	Position (s)
1. Mr.Sukdee Chongmankhong	Chairman of the Board of Directors and Independent Director
2. Mr.Sakol Tangkoskul <sup>(1)</sup>	Chairman of the Board of Directors and President
3. Mr.Vaurapong Tangkoskul <sup>(1)</sup>	Director
4. Mrs.Chadapim Udomsorasayuth <sup>(1)</sup>	Director
5. Mr.Pongsak Vachirasakpanich	Independent Director and Chairman of Audit Committee
6. Mr.Voraphot Chanyakomol <sup>(2)</sup>	Independent Director and Audit Committee
7. Mr.Nattapol Peekanone <sup>(2)</sup>	Independent Director and Audit Committee

**Notes:**

(1) An Authorized director.

(2) A director with sufficient knowledge and experience to review the financial statements of the Company.

**Summary of Risk Factors:**

1. Business Competition Risk
2. Risk of Electric Vehicle Transformation (EV)
3. The Company relies on ISUZU products
4. Inventory Management Risk
5. Risk of decreasing in sale due to the cessation of certain product to major customer
6. Risk of duplicated and unauthorized product
7. The Company relies on current management team
8. Major shareholders group are holding more than 50 percent of the Company total shares
9. Risk from the Company in the process of applying for approval from the Stock Exchange of Thailand



10. The potential for future limits on non - resident shareholders' ability to exercise their right to purchase newly issued ordinary shares of the Company.

### Summary of financial position and operating results for the years ended December 31, 2020 2021

2022 and 6M2566 :

		2020	2021	2022	6M2023
Total assets	(MB)	881.82	891.44	1,038.98	1,031.31
Total liabilities	(MB)	680.73	669.32	796.94	827.49
Total equity	(MB)	201.09	222.12	242.04	203.82
Sales incomes	(MB)	1,224.27	1,256.85	1,352.61	738.12
Cost of sales	(MB)	1,092.15	1,117.65	1,194.87	658.17
Gross profit	(MB)	132.12	139.20	157.74	79.95
Selling expenses	(MB)	28.91	27.46	32.06	18.18
Administrative expenses	(MB)	65.72	72.44	74.88	41.02
Profit for the periods	(MB)	22.03	27.32	39.91	11.78
Earnings per shares (Fully Diluted) <sup>1</sup>	(MB)	0.12	0.15	0.22	0.07
Gross profit margin	(%)	10.79	11.08	11.66	10.83
Net profit margin	(%)	1.80	2.17	2.93	1.59
Debt to equity ratio (D/E)	(Times)	3.39	3.01	3.29	4.06
Return on assets (ROA)	(%)	2.51	3.08	4.14	2.93
Return on equity (ROE)	(%)	11.35	12.91	17.20	13.34
Dividend payout ratio	(%)	39.95	73.22	150.32	-
Dividends to shares (Fully Diluted) <sup>1</sup>	(Baht)	0.04	0.11	0.11	-

**Note:**

<sup>1</sup> Calculated on the basis of 180,000,000 shares for purposes of comparison

<sup>2</sup> From July 2023, onwards the Company stopped selling certain products to major customer to avoid risk of distributor's contract termination due to probability of customer's breach. Please consider more information in filing section 4. 2. 2, Management Explanation and 2.3.4, Impact of cessation of certain product to major customer)

**Explanation regarding financial information and operating performance:****Operating Performance****Revenue from Sales**

For the years ended December 31, 2020, 2021, and 2022, the Company reported total sales income of Baht 1,224.27 million, Baht 1,256.85 million, and Baht 1,352.61 million, respectively, calculated as a 2.66 percent increase in the year ending 2021 and 7.62 percent increase in the year ending 2022. Majority of the sales revenue were from selling genuine parts approximately 88 percent of total sales income, which equals to Baht 1,093.59 million in 2020, Baht 1,101.85 million in 2021 and Baht 1,193.28 million in 2022. In addition, the Company also distributed replacement parts, accounting for approximately 12 percent of total sales, which equals to Baht 130.68 million in 2020, Baht 155.00 Million in 2021 and Baht 158.79 million in 2022. The increasing of sales in 2021 were due to the significant expansion of replacement parts product especially AISIN and EXEDY, meanwhile the growth of sales from genuine parts slightly increase due to severe Covid-19 outbreak and Lockdown regulation, resulting in temporary closing of automotive shop which contribute as a main customer of the Company. However, in 2022, revenue from sales increase 7.62 percent from previous year, resulting from the Covid-19 epidemic situation began to unravel and businesses started to recover.

The Company sales revenue for the first half of 2023 was Baht 738.12 million, increase by 10.91 percent from the first half of 2022. The revenue from selling genuine parts were Baht 648.75 million, increase by 9.88 percent from the first half of 2022 due to the capability to supply the products simultaneously for customer as well as created marketing campaign for some type of genuine products. Moreover, the sales of replacement parts for the first half of 2023 was Baht 89.37 million, increase by 19.02 percent from the first half of 2022 due to increasing in sales of AISIN Parts, AISIN Chemical products and EXEDY clutch. Along with, the expansion into car service center (Fast fit) market that mostly purchased Filter products, therefore the revenue from sales of replacement parts increase.

**Cost of sales and Gross Profit**

Cost of sales considered as a majority of the Company expenses as usual to the distributor business structure. For the years ended 2020, 2021 and 2022, cost of sales was Baht 1,092.15 million, Baht 1,117.65 million and Baht 1,194 million, respectively, resulting in gross profit margin of 10.79 percent, 11.08 percent and 11.66 percent, respectively. The main cost of sales was cost of sales and reduce cost to net realizable inventory value. For the years ended 2020, 2021 and 2022, the Company had cost of sales of Baht 1,091.75 million, Baht 1,115.15 million and Baht 1,192.74 Baht, respectively, representing 89.18 percent, 88.73 percent and 88.18 percent of total revenue from sales, respectively. Resulting in profit from sales ratio of 10.82 percent, 11.27 percent and 11.82 percent, respectively.

In addition, for the years ended 2020, 2021 and 2022, the Company had cost of net realizable inventory value Baht 0.39 million, Baht 2.50 million, and Baht 2.13 million, respectively. During 2021 and 2022, the Company gradually booked the reduce cost to net realizable inventory value due to higher inventory allowance related to inventory aging criteria.



For the first half of 2023, cost of sales was Baht 658.17 million, divided into Baht 658.64 million from cost of goods sold and Baht (0.47) million from reduce cost to net realizable inventory value. As a result, the Company gross profit margin was 10.83 percent, slightly dropped from 11.96 percent in comparison to first half of 2022 due to the increasing of marketing budget for genuine parts; however, those marketing campaign did not meet the expectation. Moreover, in the beginning of 2022, the Company had higher gross profit than usual because the special rebates rate from supplier during Covid – 19 carried on from 2021 then booked at the beginning of 2022, therefore gross profit margin in 2022 were higher than usual.

### **Selling and Distribution Expenses**

For the years ended 2020, 2021 and 2022, selling and distribution expenses was Baht 28.91 million, Baht 27.46 million and Baht 32.06 million respectively. Representing 2.41 percent, 2.24 percent and 2.44 percent of revenue from sales, respectively. Significant amount of selling and distribution expenses were employee benefits including bonus, daily allowance, commission, others pension, cost of providing logistic service and cost of commission from selling in e-commerce platform such as Lazada, Shopee, etc.

The Company selling and distribution expenses for the first half of 2023 was Baht 18.18 million, representing 2.46 percent of total revenue from sales. By this means, proportion of selling and distribution expenses to revenue from sales increase from 2.25 percent in first half of 2022 resulted from the increasing of annual employee's benefits and hiring more salesman in order to support the growing opportunity of revenue from sales in the future.

### **Administrative Expenses**

The Company had administrative expenses of Baht 65.72 million in 2020, Baht 72.44 million in 2021, and Baht 74.88 million in 2022, accounting for 5.36 percent, 5.75 percent, and 5.49 percent of total revenue, respectively. The significant amount of administrative expenses include employees' expenses such as salaries, employee benefits and bonuses. Operating expenses such as travel expenses, office management expenses, professional fees, and property expenses such as depreciation, repairs, and utilities.

For the first half of 2023, administrative expenses was Baht 41.02 million, accounting for 5.55 percent of total revenue. The administrative expenses increased by 15.65 percent from first half of 2022 due to raising of annual employees' benefit, expansion of warehouse and logistic team and expenses from IPO including Financial advisor fees, Internal Audit fees and cost of improving Information Technology system.

### **Net Profit**

From the operating results, the Company net profit in 2020, 2021 and 2022 was Baht 22.03 million, Baht 27.32 million and 39.91 million, representing net profit margins of 1.80 percent, 2.17 percent, and 2.93 percent of total revenue. The Company net profit margin improved from the increasing in gross profit margin because of the growing in revenue from sales from significant growth of selling replacement parts.

The Company net profit for the first half of 2023 was Baht 11.78 million, representing net profit margin of 1.59 percent, decreasing from net profit of Baht 23.07 million in the first half of 2022, representing net profit margin of 3.44 percent. The decreasing of net profit in first half of 2023 was due to the decreasing of gross



profit margin and increasing of Selling and Distribution expenses, administrative expenses and higher financial expenses.

### **Total Assets**

For the years ended 2020, 2021, 2022 and first half of 2023, the Company had total assets of Baht 881.82 million, Baht 891.44 million, Baht 1,038.98 million and 1,031.31 million, respectively. The significant assets of the Company consisted of inventory, which was Baht 337.45 million, Baht 326.43 million, Baht 405.91 million and Baht 389.83 million, respectively, representing approximate of 38 percent of total asset. Majority of inventory were stock on hand, resulted by the Company policy of keeping sufficient stocks on hand to fulfill customer orders. As a result, the inventory rose significantly in line with growing of revenue from sales. However, in 2022 the Company significantly increased inventory in order to avoid shortage of supply caused by Covid - 19 outbreak that interrupted global supply chain as well as anticipation of upcoming price rise brought by rising of global inflation. Meanwhile in the first half of 2023, the inventory significantly reduced to normal level after global supply chain system were recovering to normal. In addition, the Company had account receivable at the end of 2020, 2021, 2022 and first half of 2023 of Baht 349.96 million, Baht 331.28 million, Baht 334.07 million and Baht 360.98 million, respectively, accounting approximately of 35 percent of total assets. Meanwhile, the approximate collection period were 30 – 120 days after the end of delivery month.

### **Total Liabilities**

For the years ended 2020, 2021, 2022 and first half of 2023, the Company had total liabilities of Baht 680.73 million, Baht 669.32 million, Baht 796.94 million and Baht 827.49 million, respectively. The majority of liabilities of the Company consisted of short – term loans from financial institution, trade and others payable which resulting from business operations. As of 2020, 2021, 2022 and first half of 2023, the Company had trade and other payable of Baht 274.93 million, Baht 268.41 million, Baht 245.78 million and Baht 323.79 million. Moreover, there were outstanding loans from financial institution of Baht 393.00 million in 2020, Baht 388.67 million in 2021, Baht 528.50 million in 2022 and Baht 486.50 million for the first half of 2023.

### **Equity**

For the years ended 2020, 2021 and 2022, the Company had equity of Baht 201.09 million, Baht 222.12 million, Baht 242.04 million, respectively. In 2020, the equity increased by Baht 14.03 million from 2019 due to the increasing of the Company retained earnings from the operating performance by amounted of Baht 22.03 million while making a dividend payment of Baht 8.00 million. In year ended 2021, the equity increased by Baht 21.03 million due to the increasing of the Company retained earnings from the operating performance by amounted of Baht 29.83 million while making a dividend payment of Baht 8.80 million. In addition, in the ended of year 2022, the Company equity increased for Baht 19.92 million due to the increasing of the Company retained earnings from the operating performance by amounted of Baht 39.91 million while making a dividend payment of Baht 20 million.

For the first half of 2023, the Company had equity of Baht 203.82 million decreased from 2022 for Baht 38.22 million due to the Company retained earnings increased from the operating performance for Baht



11.78 million meanwhile, in annual general meeting of shareholders for the year 2023, resolved to approve to pay dividends in the amount of Baht 60 million to shareholders as well as approve to increase registered capital of Baht 10,000,000 million and issued 20,000,000 shares which the Company received payment for such shares in full amount in March 2023.

### Financial Ratio

For the years ended 2020, 2021, 2022 and first half of 2023, the Company had a debt-to-equity ratio of 3.39 times, 3.01 times, 3.29 times and 4.06 times, respectively. The increasing in debt-to-equity ratio in first half of 2023 was due to the dividend payment of Baht 60 million while the total liabilities increasing from the substantive amount of account payable. Meanwhile, majority of the Company's liability are account payable and other payable, therefore the ratio of account payable and other payable to total liability in years ended 2020, 2021, 2022 and first half of 2023 were 40.39 percent, 40.10 percent, 30.84 percent and 39.13 percent, respectively. Whereas the interest bearing debt to equity ratio were 1.96 times in 2020, 1.75 times in 2021, 2.18 times in 2022 and 2.39 times on the first half of 2023 due to the changes of loans from financial institution and the Company equity as mentioned above.

Although, the debt-to-equity ratio of the Company is relatively high however, the loan agreement from financial institution were unconditioned on Debt-to-equity ratio. Therefore, the Company capability to borrow is unaffected. Furthermore, after IPO process, the Company equity will increase thus, the Company is expects to use some of the funds received from IPO to repay such loans, which expected to stabilize financial structure and improving debt-to-equity ratio in the upcoming future.

### Investor Relations:

**Name** : Mr.Teerayut Rattanaposangri  
Vice President of Accounting and Finance Department

**Address** : 58-60-62-64 Chaloeem Khet 3 Rd. Khwaeng Wat Thep Sirin, Pom Prap Sathu Phai District,  
Bangkok

**Tel** : 02-226-1909

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**Caution: Before making an investment decision, investors should carefully review the information in**

**Parts 2, 3, 4, and 5.**



Information Memorandum (Additional)

General Information		
<b>General Information</b>	Company name / Abbreviation	S.C.L. Motor Part Public Company Limited / SCL
	Location Telephone no. and FAX/ URL	58-60-62-64 Chaloem Khet 3 Rd. Khwaeng Wat Thep Sirin, Pom Prap Sathu Phai District, Bangkok Telephone no. : 02-226-1909 FAX : 02-224-4122 URL : <a href="https://www.sclmotorpart.com">https://www.sclmotorpart.com</a>
	Financial Advisor and Underwriters	<b>Financial Advisor and Lead Underwriter</b> - Finansia Syrus Securities Public Company Limited <b>Co-Underwriters</b> - Krungsri Capital Securities Public Company Limited - Globlex Securities Company Limited - Trinity Securities Company Limited - Beyond Securities Public Company Limited
	Registered capital (shares) / Paid-up capital (shares)	250,000,000 shares / 250,000,000 shares
	Distribution of minority shareholding (Free Float) (No. of shareholders and percentage of shares)	5,048 shareholders, representing 27.10 percent of paid-up capital
	Number of shares under silent period	137,500,000 shares representing 55 percent of total shares after IPO for the period of 1 year from the first trading day. Upon the expire of 6-month period of prescribed time, the shareholders can sell 34,375,000 shares representing 25 percent of the silent shares and after 1 year can sell the rest of 103,125,000 shares.
<b>Financial Statements Information</b>	Fiscal year end	31 December
	Policy for financial statements submission	<u>Interim Financial Statements:</u> The Company intends to submit reviewed financial statements of the first, the second, and the third quarter of each year within 45 days from the end of accounting period of each quarter. <u>Annual Financial Statements:</u> The Company intends to submit audited financial statements within 2 months from the end of accounting period of each year and will not submit the reviewed interim financial statements of the fourth quarter
	Auditing firm	EY Office Limited
	Fiscal year end	Miss Watoo Kayankannavee CPA Registration no. 5423 Miss Isaraporn Wisutthiyan CPA Registration no. 7480 Mr. Chatchai Kasemsrithanawat CPA Registration no. 5813



Operating results for the past 3 years and latest accumulated period	Period	2020	2021	2022	Jan-Jun 2023
	Book value per share (THB/share)*		1.26	1.39	1.51
Net profit per share (THB/share)*		0.14	0.17	0.25	0.07
Dividend per share (THB/share)*		0.06	0.13	0.38	-
(%) Payout ratio		39.95%	73.22%	150.32%	-
Others (If any)	Listing conditions	-None-			
	Green shoe option	-None-			

\* Note : Adjusted Par value to 0.50 baht per share for comparison. The number of shares used in the calculation is the number of shares at the end of the period. The number of shares at the end of 2020-2022 is equal to 160,000,000 shares and as of 30 June 2023 is equal to 180,000,000 shares.

Board of Directors			
Rank	Rank	Rank	Rank
1.	Mr.Sukdee Chongmankhong	Chairman of the Board of Directors and Independent Director	October 8, 2022
2.	Mr.Sakol Tangkoskul	Chairman of the Board of Directors and President	July 15, 1988
3.	Mr.Vaurapong Tangkoskul	Director	January 1, 2018
4.	Mrs.Chadapim Udomsrayuth	Director	October 8, 2022
5.	Mr.Pongsak Vachirasakpanich	Independent Director and Chairman of Audit Committee	October 8, 2022
6.	Mr.Voraphot Chanyakomol	Independent Director and Audit Committee	October 8, 2022
7.	Mr.Nattapol Peekanone	Independent Director and Audit Committee	October 8, 2022

Investment in Subsidiary					
Rank	Company	Business type	Paid-up Capital (million baht)	Holding shares (%)	Investment value (Cost Method) (million baht)
-	-	-	-	-	-

Prepare by Finansia Syrus Securities Public Company Limited

The Company hereby certifies that the information reported in this information memorandum is correct.

(Mr.Sakol Tangkoskul)  
Authorized Director

(Mr.Vaurapong Tangkoskul)  
Authorized Director



บริษัท เอส.ซี.แอล. มอเตอร์ पार्ट จำกัด (มหาชน)  
S.C.L. MOTOR PART PUBLIC COMPANY LIMITED