

(Bor.Jor./Por.26-00)

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GUIDELINES FOR FILING UNREVIEWED AND UNAUDITED FINANCIAL STATEMENTS

1. Introduction

1.1 The main reason for issuing these Regulations of the Stock Exchange Re : Guidelines on the Disclosure of Information by Listed Companies is so investors can have access to important, complete, correct and timely information equally for the making of investment decisions. The guidelines should also increase the liquidity and stability of a listed company's securities. Financial information on any listed company may have a significant effect on the movement of the firm's securities' prices and, therefore, should be disclosed immediately and equally and fully reveal the company's financial status and the results of its business operations.

1.2 The Regulations of the Bank of Thailand require all banking, finance and securities companies to report their unreviewed and unaudited financial status and the results of their business operations by disclosing this information to the Bank of Thailand within 21 days of the end of specified period. The Exchange has asked all listed banking, finance and securities companies for their cooperation in submitting the same information required by such laws immediately to the Exchange. This is so the information can be disclosed to investors together with the company's profit and loss statement. The reason is to prevent any estimates based on a listed company's results in its unreviewed and unaudited balance sheet from influencing investors as they may be different from the real results of the company's business operations. This shall increase fairness in the trading of the company's securities.

2. Benefits of Filing Unreviewed and Unaudited Financial Statements.

2.1 Benefits to Listed Company

- Prevents any estimates of business operational results which may vary from the actual situation and influence investment decisions or the movement of a securities' price.
- Demonstrates the effective implementation of a listed company's internal control and accounting systems.
- Demonstrates the commitment of a listed company's management in ensuring the full disclosure of material information that will assist investors in making informed investment decisions.

2.2 Benefits to Users of a Listed Company's Financial Statements

- Supplies complete and clear financial information to all those interested.
- Ensures greater fairness for both shareholders and investors and allows them to make more informed investment decisions.

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3. The Filing of Unreviewed and Unaudited Financial Statements.

3.1 A listed company may file unreviewed and unaudited financial statements with the Exchange within 30 days of the end of the specified period.

3.2 Where the results of a listed company's business operations in accordance with its unreviewed or unaudited profit and loss account filed with the Exchange varies by more than 20 percent from the company's reviewed or audited profit and loss account, the listed company and its auditor shall give reasons for the variation to the Exchange at the time of the filing of the reviewed or audited financial statements.

4. The Implementation of This Guidelines.

A listed company which would like to file unreviewed or unaudited financial statements should begin to file for the financial statement ending 31 March 1998 onwards. If the listed company decides to proceed, it shall consistently follow the same practice.

Listing Department
(Corporate Disclosure Standards)
3 February 1998