

Checklist: Change in accounting policies/accounting period

Information Disclosure	Checked (✓)
Change in accounting policies	
1. The date of the board of directors' approval	
2. Explain the account reporting based on the old and new financial reporting standards	
3. Reasons for the change	
4. Impact on the company's financial statements	
<ul style="list-style-type: none"> Identify the affected accounting period and explain the differences of numbers in the balance sheet, profit and loss and cash flow statement before and after the change in accounting policies 	
Change in accounting period	
1. The date of the board of directors' approval	
2. Describe the ending dates of the old and new accounting periods and the starting date of the accounting period.	
3. Schedule the shareholders' meeting to amend the articles of association in accordance with the change in accounting period. <i>(if the accounting period is specified in the articles of association).</i>	

Template to choose for reporting the news to SET

Headline	Template
- Report the change in accounting policies /accounting period	<u>Choose</u> Other
- Report the change in accounting period	

Reference: SET Notification on Rules, Conditions and Procedures Governing the Disclosure of Information and Other Acts of a Listed Company B.E. 2560 (2017)