

The Derivatives Act B.E. 2546

SECTION 28. A derivatives business operator shall prepare and submit financial statements to the SEC Office. Such financial statement shall be made available at the office of the derivatives business operator for public access and also be published in at least one local daily newspaper in accordance with the rules specified in the notification of the SEC.

The financial statements under the first paragraph shall be prepared under the criteria as specified in the notification of the SEC and shall be audited with an opinion rendered thereon by a certified public auditor.

The provision of the first paragraph shall not apply to a derivatives advisor.
