

## **The Derivatives Act B.E. 2546**

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**SECTION 30.** The auditor under Section 28 shall be a certified public auditor approved by the SEC Office and shall not be a shareholder, a beneficial owner in shares under the fourth paragraph of Section 24, a director, an officer or an employee of such derivatives business operator. Furthermore, the auditor shall also adhere to the ethical code of auditors and perform the audit under the provisions of the law governing auditors and any additional regulations specified in the notification of the SEC.

The approval of the auditor under the first paragraph shall be made in accordance with the rules as specified in the notification of the SEC.

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