

Securities and Exchange Act B.E. 2535

Section 56. A company which issues securities in accordance with Section 32, Section 33 or Section 34 shall prepare the following financial statements and reports concerning the financial condition and the business operation of the company and submit them to the Office:

- (1) quarterly financial statement reviewed by an auditor;
- (2) financial statement for any accounting period examined and for which an opinion has been given by an auditor;
- (3) annual report;
- (4) any other reports concerning the information of the company as specified in the notification of the SEC.

The financial statements and reports in accordance with the first paragraph shall comply with the rules, conditions and procedures as specified in the notification of the SEC. In specifying such rules, conditions and procedures, the standards approved by the Board of Auditing Practices in accordance with the law relating to auditors shall be taken into account.
