

## **Securities and Exchange Act B.E. 2535**

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**Section 106.** A securities company shall prepare a balance sheet and a profit and loss account for each accounting period of six months in the form specified in the notification of the Office. The balance sheet shall be examined and an opinion given thereon by an auditor approved by the Office to be the auditor for such financial year. Such auditor shall not be a director, officer or employee of the securities company.

The securities company shall publish its balance sheet and profit and loss account prepared in accordance with the first paragraph for each accounting period of six months. Such publications shall be posted in a prominent place at the office of such securities company, published in at least one local daily newspaper, and one copy shall be submitted to the Office.

Preparation of the balance sheet and the profit and loss account for the first six months of the financial year in accordance with the first paragraph and the publication in accordance with the second paragraph shall be completed within three months from the end of each accounting period. For each financial year, such preparation shall be completed within twenty-one days from the date of approval by the general meeting of the shareholders but not later than four months from the end of such financial year, unless otherwise specified by the Office.

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