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**Notification of the Office of the Securities and Exchange Commission  
No. SorThor. 24/2548  
Re: Approval for Auditor of a Derivatives Business Operator,  
Derivatives Exchange, and Derivatives Clearing House**

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By virtue of Section 14, the second paragraph of Section 30, the second paragraph of Section 74 along with the second paragraph of Section 30 and the second paragraph of Section 89 along with the second paragraph of Section 30 of the Derivatives Act B.E. 2546 (2003), which contains a particular provisions relating to restriction of rights and liberties of persons while Section 29 along with Section 35 Section 36 Section 39 Section 48 and Section 50 of the Constitution of the Kingdom of Thailand specified the restrictions shall be imposed by virtue of the law, the Office of the Securities and Exchange Commission hereby issues the following regulations:

**Clause 1.** In this Notification:

“derivatives business operator” means a juristic person licensed to undertake derivatives business in the category of derivatives broker or derivatives fund manager;

“derivatives exchange” means a juristic person licensed to undertake derivatives exchange;

“derivatives clearing house” means a juristic person licensed to undertake derivatives clearing house;

“Notification governing approval for auditor” means the Notification of the Office of the Securities and Exchange Commission governing approval for auditor issued under the Securities and Exchange Act B.E. 2535 (1992).

**Clause 2.** The auditor who is approved by the Office of the Securities and Exchange Commission under the Notification governing approval for auditor, and is eligible to do auditing and put his or her signature in the opinion on the financial statement of a securities company, shall be a certified public accountant who is approved by the Office of the Securities and Exchange Commission to be eligible to audit and give opinion on the financial statement of derivatives business operator, derivatives exchange, or derivatives clearing house under this Notification.

In case where the auditor under the first paragraph is ineligible to do auditing and put his or her signature in the opinion on the financial statement of a securities company throughout the remaining period approved under the

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Notification governing approval for auditor, such approval under this Notification shall be terminated.

**Clause 3.** The rules relating to duties of the approved auditor and the power of the Office of the Securities and Exchange Commission under the Notification governing approval for auditor shall apply to a certified public accountant who is approved under Clause 2 *mutatis mutandis*.

**Clause 4.** In case where any auditor under Clause 2 is suspended the approval by the Office of the Securities and Exchange Commission under the Notification governing approval for auditor within a specified period of time, such auditor shall be suspended as a certified public accountant under this Notification throughout such period.

**Clause 5.** This Notification shall come into force as from 16 August 2005.

Notified this 28<sup>th</sup> day of July 2005.

Thirachai Phuvanatanarubala  
(Mr. Thirachai Phuvanatanarubala)  
Secretary-General  
The Office of the Securities and Exchange Commission.