

(UNOFFICIAL TRANSLATION)

*Readers should be aware that only the original Thai text has legal force, and that this English translation is strictly for reference.*

**Notification of the Securities and Exchange Commission  
No. Kor Thor. 50/2548  
Re: Preparation and Disclosure of Financial Statements of  
Derivatives Exchange and Derivatives Clearing House**

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By virtue of Section 9, Paragraph 1 of Section 74 in conjunction with Section 28 and Paragraph 1 of Section 89 in conjunction with Section 28 of the *Derivatives Act B.E. 2546 (2003)*, which contains certain provisions related to the restriction of rights and liberty of persons, which Section 29 in conjunction with Section 35, Section 36, Section 39, Section 48 and Section 50 of the *Constitution of the Kingdom of Thailand* so permit by virtue of law, the Securities and Exchange Commission hereby issues the following regulations:

**Clause 1** In this Notification:

“*Derivatives Exchange*” means the entity licensed to undertake derivatives exchange business.

“*Derivatives Clearing House*” means the entity licensed to undertake derivatives clearing house business.

**Clause 2** The *Derivatives Exchange* and the *Derivatives Clearing House* shall prepare and submit one copy of their annual financial statements which have been audited and attached with an opinion by the auditor to the SEC Office and shall proceed as follows:

(1) disclosing the balance sheet, the earnings statement and the auditor’s report for public examination at the offices of the *Derivatives Exchange* and the *Derivatives Clearing House*;

(2) publishing the balance sheet, the earnings statement and the auditor’s report in at least one local daily newspaper and submitting a copy of the newspaper making such publication to the SEC Office.

The proceeding under Paragraph 1 shall be completed within twenty-one days from the date of obtaining the approval from the general shareholders’ meeting, but no later than four months from the end date of the fiscal year.

**Clause 3** The preparation and disclosure of information in the financial statements shall comply with the accounting standards specified by the *Law on Accounting*.

In cases where the preparation or disclosure of information related to any matter is not covered by the Thai Accounting Standards, the *Derivatives Exchange* and the *Derivatives Clearing House* shall comply with the accounting standards of the following entities:

- (1) the International Accounting Standards Committee;
- (2) the American Institution of Certified Public Accountants or the Financial Accounting Standards Board in cases where the accounting standards under (1) are unavailable.

In case of comppliance with the accounting standards under (1) or (2), the source of such accounting standards shall also be identified.

**Clause 4** This Notification shall come into force from 16 November 2005.

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

- Signature –  
(Mr. Thanong Bidaya)  
Minister of Finance  
Chairman  
Securities and Exchange Commission