

(UNOFFICIAL TRANSLATION)

Codified up to No. 2

As of 2 June 2016

*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 Office of the Securities and Exchange Commission No.  
SorThor/Khor/Nor. 53/2553 (2010)**

**Re. Forms for Financial Statements of Securities Companies**

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By Virtue of Section 106 of the *Securities and Exchange Act B.E. 2535 (1992)* which contains certain provision relating to restriction of rights and liberties of persons, which Section 29 in conjunction with Section 33, Section 34, Section 41, Section 43, Section 44 and Section 64 of the *Constitution of the Kingdom of Thailand* which legislatively permit so by the virtue of law, and Clause 1 of the *Notification of the Capital Market Supervisory Board No. TorThor. 59/2552 Re. Criteria and Schedule to Submit Reports of Securities Companies* dated 3 August 2009, the Office of the Securities and Exchange Commission hereby issues the following regulations:

**Clause 1** The following notifications shall be repealed:

(1) *Notification of the Office of the Securities and Exchange Commission No. Sor Thor. 29/2540 Re. Forms for Balance Sheet and Income Statement of Securities Companies Which Obtain a Securities Business License to Undertake the Securities Business in the Category of the Securities Financing* dated 28 July 1997;

(2) *Notification of the Office of the Securities and Exchange Commission No. Sor Thor/Nor. 26/2549 Re. Form for Financial Statements of Securities Companies* dated 29 June 2006.

**Clause 2** In the Notification:

“**electronic data**” means data that are created, sent, received, stored or processed through electronic procedures;

“**securities company reporting system**” means the electronic data interchange provided by the SEC Office for filing reports of securities company to the SEC Office.

**Clause 3** This Notification shall apply to securities companies which obtain licenses to undertake all types of securities business but not including financial institutions established by any other law which have obtained securities business licenses.

**Clause 4** A securities company shall prepare financial statements as prescribed in the forms and explanations as attached hereto.

**Clause 4/1<sup>1</sup>** In the case of a securities company in Clause 4 which obtains a securities business license or securities business licenses in the following categories and is regarded as a Non-Publicly Accountable Entities, according to the Federation of Accounting Professions’ financial reporting standard for a Non-Publicly Accountable Entities, such securities company may prepare financial statements following expense classification by

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<sup>1</sup> Amended by the *Notification of the Office of Securities and Exchange Commission No. SorThor. 22/2559 Re. Forms for Financial Statements of Securities Companies (No. 2)* dated 2 June 2016.

function form - single layer, according to the *Notification of the Department of Business Development Re. Mandatory Summary Items in a Financial Statement*, and shall be:

(1) a securities company which obtains a securities business license in the category of securities brokerage, securities dealing or securities underwriting of investment units without undertaking custody of clients' assets;

(2) a securities company which obtains a securities business license in the category of investment advisory service;

(3) a securities company which obtains a securities business license in the category of venture capital management.

**Clause 5** In the case where a securities company intends to submit to the SEC Office the financial statements in Clause 4 in the electronic form, the securities company shall submit the financial statements through the securities company reporting system following the Office of the Securities and Exchange Commission's rule on the electronic data interchange.

**Clause 6** This Notification shall apply to financial statements with accounting periods commencing from 1 January 2011 onwards.

Notified this 15<sup>th</sup> day of December 2010.

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

***Remark:*** The rationale for promulgation of this Notification is to improve forms for financial statements of securities companies and detailed explanations to be in compliance with accounting standards revised by Federation of Accounting Professions.