

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 Office of the Securities and Exchange Commission

No. Sor Chor. 56/2559

**Re: Repeal of the Notification of the Office of
the Securities and Exchange Commission regarding**

Approval of Auditors for Offer for Sale of

Debt Securities by Foreign Juristic Persons

B.E. 2552

Whereas Section 61, Section 89 and Section 199 of the *Securities and Exchange Act B.E. 2535 (1992)* stipulate that an auditor who audits or reviews the financial statements submitted to the SEC Office for disclosure of information before and after securities offering shall be an auditor who has been approved by the SEC Office, and in this regard the SEC Office has issued Notifications specifying the regulations related to approval of auditors and their scope of duties, which apply to both Thai and foreign auditors, and an auditor who has obtained an approval in accordance with such regulations may audit and review the financial statements of a foreign business which offers for sale of debt securities in Thailand without any further specific regulation for such case, the SEC Office hereby issues the following regulations:

Clause 1 *The Notification of the Office of the Securities and Exchange Commission Re: Approval of Auditors for Offer for sale of Debt Securities by Foreign Juristic Persons B.E. 2552* dated 3 August 2009 shall be repealed.

Clause 2 This Notification shall come into force as from 1 February 2017.

Notified this 22nd day of December 2016.

(Rapee Sucharitakul)

Secretary-General

Office of the Securities and Exchange Commission