

(Unofficial Translation)

**Licensing Manual: Application for Approval of Foreign Auditor (In Case of being under supervision of internationally-recognized regulator)**

Authority: the Office of the Securities and Exchange Commission (public agency)

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**Rules, procedures and conditions (if any) for submitting an application and granting an approval:**

12.1 The applicant must be a foreign auditor under supervision of internationally-recognized **regulator as specified in** the *Notification of the Office of the Securities and Exchange Commission No. SorChor. 30/2558 Re: Approval of Foreign Auditors* dated April 9, 2015;

12.2 The applicant must demonstrate to the SEC Office that the applicant is a qualified auditor, by foreign laws or regulations, to audit the financial statements of a company whose securities are traded on the main board of a foreign securities exchange and having auditing experiences on the financial statements of such company. Details of the granting of approval for foreign auditors under supervision of internationally-recognized regulator are specified in Clause 7 of the *Notification of the Office of the Securities and Exchange Commission No. SorChor. 30/2558 Re: Approval of Foreign Auditors* dated April 9, 2015.

12.3 The SEC Office begins the period of time for considering the application for approval from the date on which the SEC official has received the required documents in full according to the procedures specified in Clause 13 of the Licensing Manual.

*Remarks:*

\*\* If the application or evidentiary documentation is incorrect or incomplete and cannot be fixed or filled up at the moment, the SEC official who accepts the application and the applicant must sign their names on the record of defect and the list of evidentiary documentation, and a period of time for the applicant to fix or fill up additional information shall be specified. If the applicant fails to do so within such period, the SEC official will return the application and evidentiary documentation to the applicant. In case the application is submitted by an authorized person and the evidentiary documentation is incorrect or incomplete, the authorized person must show a written authorization from the applicant to sign on the record of defect.

\*\* If the applicant wishes to submit an application via post and the application or evidentiary documentation is incorrect or incomplete, the SEC Office will send an e-mail notifying list of incorrect or incomplete documents and a period of time for the applicant to fix or fill up additional information.

\*\* The SEC Office will not consider the application or begin the processing period until the applicant has corrected the application or submitted additional documents fully according to the record of defect.

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**Service Channel**

<p><b>Location:</b> The Securities and Exchange Commission 333/3 Vibhavadi-Rangsit Road, Chomphon, Chatuchak Bangkok 19000, Thailand Hotline: 1207, Tel: +66 2033 9999 <i>Remarks:</i> (1) Business days from Mondays to Fridays except holidays specified by the SEC Office; (2) Documents may be submitted and checked for accuracy and completeness until 15.00 hours; and (3) Appointment with the SEC Office for submitting an application must be made at least one day in advance).</p>	<p><b>Business hours:</b> Mondays - Fridays (except public holidays) from 08:30 - 15:00 hours. (lunch break)</p>
<p><b>Location:</b> The Securities and Exchange Commission 333/3 Vibhavadi-Rangsit Road, Chomphon, Chatuchak Bangkok 19000, Thailand Hotline: 1207, Tel: +66 2033 9999 <i>Remarks:</i> (1) Business days from Mondays to Fridays except holidays specified by the SEC Office; (2) Documents may be submitted and checked for accuracy and completeness until 15.00 hours; and (3) Appointment with the SEC Office for submitting an application must be made at least one day in advance).</p>	<p><b>Business hours:</b> Mondays - Fridays (except public holidays) from 08:30 - 15:00 hours. (lunch break)</p>

**Work flow, period of time, and responsible agencies**

**Consideration period:** 75 days

<b>Step</b>	<b>Work flow</b>	<b>Period</b>	<b>Responsible agency</b>
1)	<p><b>Checklist:</b> - Submit Form 61-1F and evidentiary documents under Clause 15; - SEC official checks accuracy and completeness of the submitted documents in Clause 15; - If accurate and complete, the applicant pays the application fee and submits the payment evidence to the SEC Office. The SEC Office thus issues a letter accepting Form 61-1F into the process of granting approval.</p>	1 day	Accounting Supervision Department
2)	<p><b>Consideration</b> SEC official inspect qualifications of applicant by checking qualifications and status of the applicant</p>	59 days	Accounting Supervision Department

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Step	Work flow	Period	Responsible agency
	with foreign audit regulator or other methods as deemed appropriate.		
3)	<p><b>Signature / Resolution of the Board</b>            The responsible department proposes consideration results for the authorities (according to the line of command) to sign on the letter notifying the result to the applicant.</p> <p><i>Remarks: -</i></p>	15 days	Accounting Supervision Department

**List of Evidentiary Documentation**

Step	Type / Number and Additional Details (if any)	Issued by Governmental Agency
1)	<p><b>Passport</b>            Original: 0 copy  <b>Photocopy:</b> 1 copy  <b>Remark:</b> Sign to certify by the applicant</p>	Department of Consular Affairs
2)	<p><b>Certificate of Juristic Person Registration or Incorporation Document of Audit Firm with which the Applicant is Affiliated and Shareholders' List</b>            Original: 0 copy  <b>Photocopy:</b> 1 copy  <b>Remark:</b> Sign to certify on every page by the leader of the audit firm and authorized signatory of the audit firm.</p>	Department of Business Development
3)	<p><b>Certification of the Applicant via SEC Office Online Form</b>  <b>Original:</b> 1 copy  <b>Photocopy:</b> 0 copy  <b>Remark:</b> Signature of the applicant</p>	-
4)	<p><b>Backgrounds and Details of the Applicant and the Affiliated Audit Firm via SEC Office Online Form</b>  <b>Original:</b> 1 copy  <b>Photocopy:</b> 0 copy  <b>Remark:</b> Signature of the applicant</p>	-
5)	<p><b>Certification and Letter of Consent of the audit firm (Form 61-2F) via SEC Office website</b>  <b>Original:</b> 1 copy</p>	-

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Step	Type / Number and Additional Details (if any)	Issued by Governmental Agency
	<b>Photocopy:</b> 0 copy <b>Remark:</b> Sign by the leader and the authorized signatory of the audit firm.	
6)	<b>Result of Working Paper and the Audit Quality Control System Examination Prepared by Foreign Audit Regulators.</b> <b>Original:</b> 0 copy <b>Photocopy:</b> 1 copy <b>Remark:</b> Sign to certify by the applicant (if any)	-
7)	<b>Certified Public Accountant in Foreign Countries Licence</b> <b>Original:</b> 0 copy <b>Photocopy:</b> 1 copy <b>Remark:</b> Sign to certify by the applicant	-
8)	<b>Evidence of Registration with Independent Agencies Regulating Foreign Auditors (if any)</b> <b>Original:</b> 0 copy <b>Photocopy:</b> 1 copy <b>Remarks:</b> Sign to certify by the applicant (if any)	-
9)	<b>Certification of the Audit Firm Leader via SEC Office Online Form</b> <b>Original:</b> 1 copy <b>Photocopy:</b> 0 copy <b>Remark:</b> : Sign by the leader of the audit firm.	-
10)	<b>Annual Financial Statements or the Profit and Lost Statements for the last three years in case of audit firm established as juristic person.</b> <b>Original:</b> 0 copy <b>Photocopy:</b> 1 copy <b>Remarks:</b> Sign to certify on every page by the leader and the authorized signatory of the audit firm, and the audit firm's seal on every page.	-

**Fees**

No.	Details	Fee (Baht /Percentage)
1)	<b>Application fee for approval of foreign auditor (in case of being under supervision of internationally-recognized regulator)</b> Remarks:-	50,000 baht

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No.	Details	Fee (Baht /Percentage)

### Complaint and suggestion channels

No.	Complaint / Service channels
1)	The Securities and Exchange Commission 333/3 Vibhavadi-Rangsit Road, Chomphon, Chatuchak Bangkok 10900, Thailand Hotline: 1207 Tel: +66 2033 9999
2)	Public Service Center: Office of the Official Information Commission, Office of the Permanent Secretary, Government House, Bangkok 10300 Thailand 1 Pitsanulok Road, Dusit, Bangkok 10300 / Hotline 1111 / www.1111.go.th / P.O. Box. 1111
3)	Help Center: Office of the Public Sector Anti-corruption Commission (PACC) 99, Moo 4, Software Park Tower, 2 <sup>nd</sup> Floor, Changwattana Road, Klong Kreu Sub-district, Pak Kret District, Nonthaburi 11120 Hotline: 1206 Tel: 0 2502 6670-80 ext. 1900, 1904- 7 Fax: 0 2502 6132 www.pacc.go.th / www.facebook.com/PACC.GO.TH  Complaint Center for Foreign Investors The Anti-Corruption Operation Center Tel: +66 92 668 0777 / Line: Fad.pacc / Facebook: The Anti-Corruption Operation Center / Email: <a href="mailto:Fad.pacc@gmail.com">Fad.pacc@gmail.com</a>

### Form, sample and application manual

No.	Form
1)	Relevant forms: <a href="http://www.sec.or.th/TH/RaisingFunds/EquityDebt/Pages/Auditors.aspx#Tabcontent3">http://www.sec.or.th/TH/RaisingFunds/EquityDebt/Pages/Auditors.aspx#Tabcontent3</a>

Remark

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