## THAI POLY ACRYLIC PUBLIC COMPANY LIMITED INTERIM FINANCIAL STATEMENTS (UNAUDITED) 31 MARCH 2009 AND 2008

## AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To the Shareholders and the Board of Directors of Thai Poly Acrylic Public Company Limited

I have reviewed the accompanying balance sheet as at 31 March 2009, and the related statements of income, changes in shareholders' equity and cash flows for the three-month periods ended 31 March 2009 and 2008 of Thai Poly Acrylic Public Company Limited. The Company's management is responsible for the correctness and completeness of information in these financial statements. My responsibility is to issue a report on these financial statements based on my reviews.

I conducted my reviews in accordance with the standard on auditing applicable to review engagements. This standard requires that I plan and perform a review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit, and accordingly, I do not express an audit opinion.

Based on my reviews, nothing has come to my attention that causes me to believe that the interim financial statements referred to above are not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

I have audited the financial statements for the year ended 31 December 2008 of Thai Poly Acrylic Public Company Limited in accordance with generally accepted auditing standards and expressed an unqualified opinion on those statements in my report dated 26 February 2009. The balance sheet as at 31 December 2008, presented for comparative purposes, is part of the financial statements which I have audited and issued a report thereon as stated above, and I have not performed any other auditing procedures subsequent to the date of that report.

Vichien Khingmontri Certified Public Accountant (Thailand) No. 3977 PricewaterhouseCoopers ABAS Limited

Bangkok 14 May 2009