

THAI POLY ACRYLIC PUBLIC COMPANY LIMITED

INTERIM FINANCIAL STATEMENTS (UNAUDITED)

31 MARCH 2010

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 2010, and the related statements of income, changes in shareholders' equity and cash flows for the three-month period ended 31 March 2010 of Thai Poly Acrylic Public Company Limited. The Company's management is responsible for the correctness and completeness of information in these interim financial statements. My responsibility is to issue a report on these interim financial statements based on my review. The statements of income, changes in shareholders' equity and cash flows for the three-month period ended 31 March 2009 of Thai Poly Acrylic Public Company Limited, presented herewith for comparative purposes, are components of the full set of interim financial statements for the three-month period ended 31 March 2009 which were reviewed by another auditor in the same firm as myself whose report dated 14 May 2009 stated that based on his review, nothing had come to his attention that caused him to believe that those interim financial statements were not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

I conducted my review 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 interim 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 review, 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.

The balance sheet as at 31 December 2009 of Thai Poly Acrylic Public Company Limited, presented herewith for comparative purposes, is a component of the full set of financial statements for the year ended 31 December 2009 which were audited by the same auditor as mentioned in the first paragraph whose report dated 24 February 2010 expressed an unqualified opinion on those statements.

Anutai Poomsurakul
Certified Public Accountant (Thailand) No. 3873
PricewaterhouseCoopers ABAS Limited

Bangkok
14 May 2010