

THAI POLY ACRYLIC PUBLIC COMPANY LIMITED

STATUTORY FINANCIAL STATEMENTS

31 DECEMBER 2010

AUDITOR'S REPORT

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

I have audited the accompanying balance sheet of Thai Poly Acrylic Public Company Limited as at 31 December 2010, and the related statements of income, changes in shareholders' equity, and cash flows for the year then ended. The Company's management is responsible for the correctness and completeness of information in these financial statements. My responsibility is to express an opinion on these financial statements based on my audit. The financial statements of Thai Poly Acrylic Public Company Limited for the year ended 31 December 2009, were audited by another auditor in the same firm as myself, whose report dated 24 February 2010, expressed an unqualified opinion on those statements.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Thai Poly Acrylic Public Company Limited as at 31 December 2010, and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

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

Bangkok
25 February 2011