

Thai Poly Acrylic Public Company Limited
Report and interim financial statements
For the three-month and six-month periods ended
30 June 2012

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Thai Poly Acrylic Public Company Limited

I have reviewed the accompanying statement of financial position of Thai Poly Acrylic Public Company Limited as at 30 June 2012, the related statements of comprehensive income for the three-month and six-month periods ended 30 June 2012 and 2011, and the related statements of changes in shareholders' equity, and cash flows for the six-month periods ended 30 June 2012 and 2011, as well as the condensed notes to the financial statements. Management is responsible for the preparation and presentation of this interim financial information in accordance with Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my reviews.

Scope of review

I conducted my reviews in accordance with Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my reviews, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Accounting Standard 34 *Interim Financial Reporting*.

Statement of financial position as at 31 December 2011 for comparative purposes

I have previously audited the financial statements of Thai Poly Acrylic Public Company Limited for the year ended 31 December 2011 in accordance with auditing standards, and, under my report dated 27 February 2012, expressed an unqualified opinion on those statements, and drew attention to the adoption of the revised and new accounting standards issued by the Federation of Accounting Professions. The statement of financial position as at 31 December 2011, as presented herein for comparative purposes, formed an integral part of those financial statements. I have not performed any other audit procedures subsequent to the date of the above report.

Supachai Phanyawattano
Certified Public Accountant (Thailand) No. 3930

Ernst & Young Office Limited
Bangkok: 10 August 2012