

Thai Poly Acrylic Public Company Limited
Statement of financial position
As at 30 June 2013

(Unit: Baht)

	<u>Note</u>	As at <u>30 June 2013</u> (Unaudited but reviewed)	As at <u>31 December 2012</u> (Audited) (Restated)	As at <u>1 January 2012</u>
Assets				
Current assets				
Cash and cash equivalents		108,696,895	167,812,044	134,496,799
Current investment - fixed deposit	9	1,044,308	1,044,308	1,019,018
Trade and other receivables	4	356,658,636	376,949,729	310,252,164
Inventories	5	156,257,760	150,012,513	135,357,876
Other current assets		9,752,376	6,794,820	6,334,967
Total current assets		<u>632,409,975</u>	<u>702,613,414</u>	<u>587,460,824</u>
Non-current assets				
Property, plant and equipment	6	386,568,946	376,550,375	360,896,648
Intangible assets - computer software		1,350,199	1,587,483	1,734,539
Deferred tax assets		636,703	157,262	2,008,694
Other non-current assets		277,717	277,717	435,030
Total non-current assets		<u>388,833,565</u>	<u>378,572,837</u>	<u>365,074,911</u>
Total assets		<u><u>1,021,243,540</u></u>	<u><u>1,081,186,251</u></u>	<u><u>952,535,735</u></u>

The accompanying notes are an integral part of the financial statements.

Thai Poly Acrylic Public Company Limited
Statement of financial position (continued)
As at 30 June 2013

(Unit: Baht)

	Note	As at 30 June 2013 (Unaudited but reviewed)	As at 31 December 2012 (Audited) (Restated)	As at 1 January 2012
Liabilities and shareholders' equity				
Current liabilities				
Trade and other payables	7	378,634,399	418,182,793	307,350,578
Current portion of liabilities under finance lease agreements		545,813	-	575,456
Income tax payable		8,659,124	9,687,429	14,356,466
Other current liabilities		6,136,169	2,966,513	5,648,261
Total current liabilities		<u>393,975,505</u>	<u>430,836,735</u>	<u>327,930,761</u>
Non-current liabilities				
Liabilities under finance lease agreements - net of current portion		2,430,931	-	-
Provision for long-term employee benefits	8	14,946,210	13,540,712	11,904,130
Total non-current liabilities		<u>17,377,141</u>	<u>13,540,712</u>	<u>11,904,130</u>
Total liabilities		<u>411,352,646</u>	<u>444,377,447</u>	<u>339,834,891</u>
Shareholders' equity				
Share capital				
Registered				
121,500,000 ordinary shares of Baht 1 each (2012: 12,150,000 ordinary shares of Baht 10 each)		<u>121,500,000</u>	<u>121,500,000</u>	<u>121,500,000</u>
Issued and fully paid-up				
121,500,000 ordinary shares of Baht 1 each (2012: 12,150,000 ordinary shares of Baht 10 each)		121,500,000	121,500,000	121,500,000
Share premium		233,350,000	233,350,000	233,350,000
Retained earnings				
Appropriated - statutory reserve		12,150,000	12,150,000	12,150,000
Unappropriated		242,890,894	269,808,804	245,700,844
Total shareholders' equity		<u>609,890,894</u>	<u>636,808,804</u>	<u>612,700,844</u>
Total liabilities and shareholders' equity		<u>1,021,243,540</u>	<u>1,081,186,251</u>	<u>952,535,735</u>

The accompanying notes are an integral part of the financial statements.

Directors