Thai Poly Acrylic Public Company Limited Statement of financial position As at 30 September 2014

As at   As at     Note   30 September 2014   31 December 2013     (Unaudited   (Audited)     but reviewed)   but reviewed)     Assets   Current assets     Current investment - fixed deposit   1,070,155     Trade and other receivables   3     1nventories   4     Other current assets   19,545,640     Total current assets   5     Property, plant and equipment   5     1ntangible assets - computer software   277,717     Other non-current assets   277,717     Total and non-current assets   393,451,6694     1ntangible assets - computer software   970,787,231     Stata and non-current assets   277,717     Total anon-current assets   393,451,6694				· · · ·
(Unaudited but reviewed)   (Audited)     Assets   5     Current assets   82,334,592   134,821,996     Current investment - fixed deposit   1,070,155   1,070,155     Trade and other receivables   3   295,053,370   309,383,031     Inventories   4   178,272,780   125,606,254     Other current assets   19,545,640   12,551,173     Total current assets   576,276,537   583,432,609     Non-current assets   576,276,537   583,432,609     Property, plant and equipment   5   393,455,483   403,624,834     Intangible assets - computer software   777,494   1,140,350     Other non-current assets   277,717   277,717     Total non-current assets   394,510,694   405,042,901			As at	As at
Assets Current assets   Cash and cash equivalents 82,334,592 134,821,996   Current investment - fixed deposit 1,070,155 1,070,155   Crade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 576,276,537 583,432,609   Property, plant and equipment 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901		<u>Note</u>	30 September 2014	31 December 2013
Assets   Current assets   Cash and cash equivalents 82,334,592 134,821,996   Current investment - fixed deposit 1,070,155 1,070,155   Trade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 576,276,537 583,432,609   Property, plant and equipment 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901			(Unaudited	(Audited)
Current assets   Cash and cash equivalents 82,334,592 134,821,996   Current investment - fixed deposit 1,070,155 1,070,155   Trade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 576,276,537 583,432,609   Property, plant and equipment 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901			but reviewed)	
Cash and cash equivalents 82,334,592 134,821,996   Current investment - fixed deposit 1,070,155 1,070,155   Trade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 576,276,537 583,432,609   Property, plant and equipment 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Assets			
Current investment - fixed deposit 1,070,155 1,070,155   Trade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Current assets			
Trade and other receivables 3 295,053,370 309,383,031   Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Cash and cash equivalents		82,334,592	134,821,996
Inventories 4 178,272,780 125,606,254   Other current assets 19,545,640 12,551,173   Total current assets 576,276,537 583,432,609   Non-current assets 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Current investment - fixed deposit		1,070,155	1,070,155
Other current assets   19,545,640   12,551,173     Total current assets   576,276,537   583,432,609     Non-current assets   V   V     Property, plant and equipment   5   393,455,483   403,624,834     Intangible assets - computer software   777,494   1,140,350     Other non-current assets   277,717   277,717     Total non-current assets   394,510,694   405,042,901	Trade and other receivables	3	295,053,370	309,383,031
Total current assets 576,276,537 583,432,609   Non-current assets 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Inventories	4	178,272,780	125,606,254
Non-current assets   5   393,455,483   403,624,834   1,140,350   1,140,350   1,140,350   277,717   271,717   271,	Other current assets		19,545,640	12,551,173
Property, plant and equipment 5 393,455,483 403,624,834   Intangible assets - computer software 777,494 1,140,350   Other non-current assets 277,717 277,717   Total non-current assets 394,510,694 405,042,901	Total current assets		576,276,537	583,432,609
Intangible assets - computer software   777,494   1,140,350     Other non-current assets   277,717   277,717     Total non-current assets   394,510,694   405,042,901	Non-current assets			
Other non-current assets   277,717   277,717     Total non-current assets   394,510,694   405,042,901	Property, plant and equipment	5	393,455,483	403,624,834
Total non-current assets   394,510,694   405,042,901	Intangible assets - computer software		777,494	1,140,350
	Other non-current assets		277,717	277,717
Total assets   970,787,231   988,475,510	Total non-current assets		394,510,694	405,042,901
	Total assets		970,787,231	988,475,510

(Unit: Baht)

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 September 2014

			( <i>)</i>
		As at	As at
	<u>Note</u>	30 September 2014	31 December 2013
		(Unaudited	(Audited)
		but reviewed)	
Liabilities and shareholders' equity			
Current liabilities			
Trade and other payables	6	331,142,306	353,709,882
Current portion of liabilities under finance lease agreements		782,923	746,340
Income tax payable		1,201,391	-
Other current liabilities		9,138,023	5,198,277
Total current liabilities		342,264,643	359,654,499
Non-current liabilities			
Liabilities under finance lease agreements			
- net of current portion		2,334,229	2,924,480
Provision for long-term employee benefits	7	18,454,493	16,091,048
Deferred tax liabilities		985,204	329,219
Total non-current liabilities		21,773,926	19,344,747
Total liabilities		364,038,569	378,999,246

(Unit: Baht)

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 September 2014

		· ,
	As at	As at
	30 September 2014	31 December 2013
	(Unaudited	(Audited)
	but reviewed)	
Shareholders' equity		
Share capital		
Registered		
121,500,000 ordinary shares of Baht 1 each	121,500,000	121,500,000
Issued and fully paid-up		
121,500,000 ordinary shares of Baht 1 each	121,500,000	121,500,000
Share premium	233,350,000	233,350,000
Retained earnings		
Appropriated - statutory reserve	12,150,000	12,150,000
Unappropriated	239,748,662	242,476,264
Total shareholders' equity	606,748,662	609,476,264
Total liabilities and shareholders' equity	970,787,231	988,475,510

(Unit: Baht)

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

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Directors