

Premier Technology Public Company Limited  
and its subsidiary  
Report and consolidated interim financial statements  
For the three-month and nine-month periods ended  
30 September 2013

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders of Premier Technology Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Premier Technology Public Company Limited and its subsidiary as at 30 September 2013, the related consolidated statements of comprehensive income for the three-month and nine-month periods ended 30 September 2013, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the consolidated financial statements. I have also reviewed the separate financial information of Premier Technology Public Company Limited for the same period. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

### **Scope of Review**

I conducted my review in accordance with Thai 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 Thai Standards on Auditing 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 review, 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 Thai Accounting Standard 34 *Interim Financial Reporting*.

**Emphasis of matter**

I draw attention to Note 2 to the financial statements regarding the change in accounting policy as the result of adoption of Thai Accounting Standard 12 *Income Taxes*. My conclusion is not qualified in respect of this matter.

Chonlaros Suntiasvaraporn  
Certified Public Accountant (Thailand) No. 4523

Ernst & Young Office Limited  
Bangkok: 6 November 2013

Premier Technology Public Company Limited and its subsidiary

Statement of financial position

As at 30 September 2013

(Unit: Thousand Baht)

	Consolidated financial statements			Separate financial statements		
	September 2013	December 2012	January 2012	September 2013	December 2012	January 2012
	(Unaudited but reviewed)	(Audited) (Restated)		(Unaudited but reviewed)	(Audited)	
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	55,372	54,760	10,633	557	2,151	449
Current investments	42	42	1,212	42	42	1,212
Trade and other receivables	410,157	439,903	376,607	2,635	1,942	541
Prepaid service cost	76,539	68,769	96,746	-	-	-
Dividend receivable from associates	-	-	-	-	-	26,999
Short-term loan to related parties	-	-	-	5,899	33,399	-
Inventories	286,221	442,981	215,372	-	-	-
Work in progress	31,835	31,582	33,294	-	-	-
Other current assets	23,571	28,825	47,151	2,603	3,364	1,040
<b>Total current assets</b>	<b>883,737</b>	<b>1,066,862</b>	<b>781,015</b>	<b>11,736</b>	<b>40,898</b>	<b>30,241</b>
<b>Non-current assets</b>						
Restricted bank deposits	41,920	32,758	48,512	1,203	1,203	-
Investment in subsidiary	-	-	-	222,726	152,727	152,727
Investment in associate	-	898	1,184	-	1,384	1,384
Investment properties	155,520	154,490	175,463	258,285	256,574	254,008
Property, plant and equipment	198,533	225,298	204,368	300	358	11
Intangible assets	10,439	11,428	10,727	-	-	-
Deferred tax assets	4,947	5,803	3,578	-	-	-
Other non-current assets	14,906	16,674	15,214	-	-	-
<b>Total non-current assets</b>	<b>426,265</b>	<b>447,349</b>	<b>459,046</b>	<b>482,514</b>	<b>412,246</b>	<b>408,130</b>
<b>Total assets</b>	<b>1,310,002</b>	<b>1,514,211</b>	<b>1,240,061</b>	<b>494,250</b>	<b>453,144</b>	<b>438,371</b>

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

Premier Technology Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 September 2013

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>			<u>Separate financial statements</u>		
	<u>September 2013</u>	<u>December 2012</u>	<u>January 2012</u>	<u>September 2013</u>	<u>December 2012</u>	<u>January 2012</u>
	(Unaudited but reviewed)	(Audited) (Restated)		(Unaudited but reviewed)	(Audited)	
<b>Liabilities and shareholders' equity</b>						
<b>Current liabilities</b>						
Short-term loans from						
financial institutions #	57,214	129,445	140,429	-	-	-
Trade and other payables #	493,595	640,851	383,077	2,245	2,573	2,673
Advances received for goods						
and services	93,663	106,299	145,698	-	-	-
Short-term loan from related p	-	-	-	-	-	2,373
Current portion of long-term #	11,021	7,593	2,140	11,021	7,593	-
Current portion of long-term #	25,419	35,252	30,649	-	-	-
Income tax payable	1,280	-	5,246	-	-	-
Other current liabilities	23,698	17,220	25,876	2,252	1,941	79
<b>Total current liabilities</b>	<b>705,890</b>	<b>936,660</b>	<b>733,115</b>	<b>15,518</b>	<b>12,107</b>	<b>5,125</b>
<b>Non-current liabilities</b>						
Long-term loans - net of						
current portion #	178,731	186,407	194,000	178,731	186,407	194,000
Long-term liabilities - net of						
current portion #	14,004	30,127	20,813	-	-	-
Provision for long-term						
employee benefits #	43,713	38,100	32,166	-	-	-
Other non-current liabilities	1,265	1,689	252	4,905	1,689	-
<b>Total non-current liabilities</b>	<b>237,713</b>	<b>256,323</b>	<b>247,231</b>	<b>183,636</b>	<b>188,096</b>	<b>194,000</b>
<b>Total liabilities</b>	<b>943,603</b>	<b>1,192,983</b>	<b>980,346</b>	<b>199,154</b>	<b>200,203</b>	<b>199,125</b>

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

Premier Technology Public Company Limited and its subsidiary

Statement of financial position (continued)

As at 30 September 2013

(Unit: Thousand Baht)

	Consolidated financial statements			Separate financial statements			
	Note	September 2013	December 2012	January 2013	September 2012	December 2011	January 2013
	(Unaudited but reviewed)	(Audited) (Restated)		(Unaudited but reviewed)	(Audited)		
<b>Shareholders' equity</b>							
Share capital							
Registered							
142,440,489 ordinary shares							
of Baht 1 each	142,440	142,440	142,440	142,440	142,440	142,440	142,440
Issued and fully paid up							
141,944,471 ordinary shares							
of Baht 1 each	141,944	141,944	141,944	141,944	141,944	141,944	141,944
Company's shares held by sut	(230)	(230)	(230)	-	-	-	-
Retained earnings							
Appropriated - statutory rese	10,820	10,820	9,420	10,820	10,820	9,420	9,420
Unappropriated	213,865	168,694	108,581	142,332	100,177	87,882	87,882
<b>Total shareholders' equity</b>	<b>366,399</b>	<b>321,228</b>	<b>259,715</b>	<b>295,096</b>	<b>252,941</b>	<b>239,246</b>	<b>239,246</b>
<b>Total liabilities and sharehol</b>	<b>1,310,002</b>	<b>1,514,211</b>	<b>1,240,061</b>	<b>494,250</b>	<b>453,144</b>	<b>438,371</b>	<b>438,371</b>
	-	-	-	-	-	-	-

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

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Directors  
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(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Statement of comprehensive income**

**For the three-month period ended 30 September 2013**

(Unit: Thousand Baht except basic earnings per share expressed in Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>		
	<u>Note</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
			(Restated)		
<b>Profit or loss:</b>					
<b>Revenues</b>					
Sales		352,513	391,786	-	-
Rental and service income		184,184	209,294	10,165	5,093
Other income		4,001	9,162	413	852
<b>Total revenues</b>		<u>540,698</u>	<u>610,242</u>	<u>10,578</u>	<u>5,945</u>
<b>Expenses</b>					
Cost of sales and services		380,779	453,811	4,970	5,122
Selling expenses		42,675	46,075	-	-
Administrative expenses		82,402	71,894	1,406	777
<b>Total expenses</b>		<u>505,856</u>	<u>571,780</u>	<u>6,376</u>	<u>5,899</u>
<b>Profit before share of loss from investment in associated company, finance cost and income tax expenses</b>		34,842	38,462	4,202	46
Share of loss from investment in associated company	7	-	(19)	-	-
<b>Profit before finance cost and income tax expense</b>		34,842	38,443	4,202	46
Finance cost		(5,370)	(8,308)	(4,336)	(4,401)
<b>Profit (loss) before income tax expenses</b>		29,472	30,135	(134)	(4,355)
Income tax expenses	16	(6,076)	(7,991)	-	-
<b>Profit (loss) for the period</b>		<u>23,396</u>	<u>22,144</u>	<u>(134)</u>	<u>(4,355)</u>
<b>Other comprehensive income for the period</b>		-	-	-	-
<b>Total comprehensive income for the period</b>		<u>23,396</u>	<u>22,144</u>	<u>(134)</u>	<u>(4,355)</u>
<b>Basic earnings per share (Baht)</b>	17				
Profit (loss) for the period		<u>0.165</u>	<u>0.156</u>	<u>(0.001)</u>	<u>(0.031)</u>

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

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Statement of comprehensive income**

**For the nine-month period ended 30 September 2013**

(Unit: Thousand Baht except basic earnings per share expressed in Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>		
	<u>Note</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
			(Restated)		
<b>Profit or loss:</b>					
<b>Revenues</b>					
Sales		1,429,012	989,084	-	-
Rental and service income		485,296	524,365	30,628	14,023
Dividend income	6	-	-	83,998	39,899
Other income		<u>21,586</u>	<u>15,273</u>	<u>2,340</u>	<u>1,210</u>
<b>Total revenues</b>		<u>1,935,894</u>	<u>1,528,722</u>	<u>116,966</u>	<u>55,132</u>
<b>Expenses</b>					
Cost of sales and services		1,425,182	1,112,916	14,973	13,901
Selling expenses		139,018	123,666	-	-
Administrative expenses		<u>239,775</u>	<u>211,557</u>	<u>4,274</u>	<u>2,473</u>
<b>Total expenses</b>		<u>1,803,975</u>	<u>1,448,139</u>	<u>19,247</u>	<u>16,374</u>
<b>Profit before share of loss from investment in associated company, finance cost and income tax expenses</b>		131,919	80,583	97,719	38,758
Share of loss from investment in associated company	7	<u>(657)</u>	<u>(444)</u>	-	-
<b>Profit before finance cost and income tax expenses</b>		131,262	80,139	97,719	38,758
Finance cost		<u>(18,656)</u>	<u>(23,475)</u>	<u>(12,981)</u>	<u>(13,153)</u>
<b>Profit before corporate income tax</b>		112,606	56,664	84,738	25,605
Income tax expenses	16	<u>(24,852)</u>	<u>(16,572)</u>	-	-
<b>Profit for the period</b>		<u>87,754</u>	<u>40,092</u>	<u>84,738</u>	<u>25,605</u>
<b>Other comprehensive income for the period</b>		-	-	-	-
<b>Total comprehensive income for the period</b>		<u>87,754</u>	<u>40,092</u>	<u>84,738</u>	<u>25,605</u>
<b>Basic earnings per share (Baht)</b>	17				
Profit for the period		<u>0.619</u>	<u>0.283</u>	<u>0.598</u>	<u>0.181</u>

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



(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Cash flow statement**

**For the nine-month period ended 30 September 2013**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Cash flows from operating activities</b>				
Profit before tax	112,606	56,664	84,738	25,605
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Doubtful accounts (reversal)	7,044	(2,070)	-	-
Reduce cost of inventory to net realisable value (i	(652)	21	-	-
Depreciation	41,942	45,248	4,592	4,309
Loss on sales of equipment	481	1,285	-	-
Amortisation of intangible assets	989	660	-	-
(Gain) loss on sales of investment in associated c	(24)	-	1,119	-
Share of loss from investment in associated comp	657	444	-	-
Amortisation of prepaid rental expenses	749	1,567	-	-
Long-term employee benefits expenses	5,613	4,451	-	-
Income from investment - dividend received				
from investment in subsidiary	-	-	(83,998)	(39,899)
Interest income	(596)	-	(2,328)	(1,210)
Interest expenses	18,656	23,475	12,981	13,153
Profit from operating activities before changes				
in operating assets and liabilities	187,465	131,745	17,104	1,958
(Increase) decrease in operating assets				
Trade and other receivables	22,702	(49,967)	(729)	-
Prepaid service cost	(7,770)	6,677	-	-
Inventories	157,412	(72,250)	-	-
Work in progress	403	(14,174)	-	-
Other current assets	6,376	20,684	1,883	(300)
Other non-current assets	1,019	(81)	-	-
Increase (decrease) in operating liabilities				
Trade and other payables	(147,195)	58,129	(267)	1,476
Advance received for goods and services	(12,636)	(619)	-	-
Other current liabilities	6,054	14,755	3,527	(31)
Cash flows from operating activities	213,830	94,899	21,518	3,103
Cash paid for interest expenses	(18,717)	(23,475)	(13,042)	(13,153)
Cash paid for corporate income tax	(23,838)	(25,024)	(1,122)	(292)
<b>Net cash flows from (used in) operating activitie</b>	<u>171,275</u>	<u>46,400</u>	<u>7,354</u>	<u>(10,342)</u>

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

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Cash flow statement (continued)**

**For the nine-month period ended 30 September 2013**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>		<b>Separate financial statements</b>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Cash flows from investing activities</b>				
Decrease in current investments	-	1,203	-	1,203
(Increase) decrease in short-term loan to related party	-	-	27,500	(34,799)
(Increase) decrease in restricted bank deposits	(9,162)	15,864	-	(1,203)
Cash paid for renovation of investment properties	(3,760)	(5,827)	(6,245)	(5,827)
Acquisition of equipment	(10,804)	(12,363)	-	-
Proceeds from sales of equipment	79	193	-	-
Cash paid for acquisition of intangible assets	-	(1,393)	-	-
Cash paid for increasing in share capital of subsidiary	-	-	(69,999)	-
Dividend received from investment in subsidiary	-	-	83,998	66,898
Proceeds from sales of investment in associated company	265	-	265	-
Interest received	596	-	2,364	950
<b>Net cash flows from (used in) investing activities</b>	<u>(22,786)</u>	<u>(2,323)</u>	<u>37,883</u>	<u>27,222</u>
<b>Cash flows from financing activities</b>				
Decrease in short-term loans from financial institutions	(72,231)	(3,209)	-	-
Decrease in short-term loan from related party	-	-	-	(2,373)
Repayment of long-term loans	(4,248)	(2,140)	(4,248)	-
Repayment of long-term liabilities	(28,815)	(31,371)	-	-
Dividend paid	(42,583)	(14,194)	(42,583)	(14,194)
<b>Net cash flows used in financing activities</b>	<u>(147,877)</u>	<u>(50,914)</u>	<u>(46,831)</u>	<u>(16,567)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	612	(6,837)	(1,594)	313
Cash and cash equivalents at beginning of period	54,760	10,633	2,151	449
<b>Cash and cash equivalents at end of period</b>	<u>55,372</u>	<u>3,796</u>	<u>557</u>	<u>762</u>
	-	-	-	-
<b>Supplementary disclosures of cash flows information</b>				
Non cash items				
Assets acquired under finance lease agreements	2,859	45,632	-	-

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

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Statement of changes in shareholders' equity**

**For the nine-month period ended 30 September 2013**

(Unit: Thousand Baht)

	<b>Consolidated financial statements</b>				
	<u>Retained earnings</u>				
	Issued and paid-up share capital held by subsidiary	Company's share statutory reserve	Appropriated - Unappropriated	Total shareholders' equity	
<b>Balance as at 1 January 2012 - as previously</b>	141,944	(230)	9,420	105,003	256,137
Cumulative effect of change in accounting policy					
for deferred tax (Note 2)	-	-	-	3,578	3,578
<b>Balance as at 1 January 2012 - as restated</b>	141,944	(230)	9,420	108,581	259,715
Dividend paid (Note 18)	-	-	-	(14,194)	(14,194)
Total comprehensive income for the period - re	-	-	-	40,092	40,092
<b>Balance as at 30 September 2012 - as restated</b>	<u>141,944</u>	<u>(230)</u>	<u>9,420</u>	<u>134,479</u>	<u>285,613</u>
<b>Balance as at 1 January 2013 - as previously</b>	141,944	(230)	10,820	162,891	315,425
Cumulative effect of change in accounting policy					
for deferred tax (Note 2)	-	-	-	5,803	5,803
<b>Balance as at 1 January 2013 - as restated</b>	141,944	(230)	10,820	168,694	321,228
Dividend paid (Note 18)	-	-	-	(42,583)	(42,583)
Total comprehensive income for the period	-	-	-	87,754	87,754
<b>Balance as at 30 September 2013</b>	<u>141,944</u>	<u>(230)</u>	<u>10,820</u>	<u>213,865</u>	<u>366,399</u>

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

(Unaudited but reviewed)

**Premier Technology Public Company Limited and its subsidiary**

**Statement of changes in shareholders' equity (continued)**

**For the nine-month period ended 30 September 2013**

(Unit: Thousand Baht)

	<b>Separate financial statements</b>			<b>Total</b>
	<b>Retained earnings</b>			
	<b>Issued and paid- share capital</b>	<b>Appropriated- statutory reserve</b>	<b>Unappropriated- shareholders' equity</b>	
<b>Balance as at 1 January 2012</b>	141,944	9,420	87,882	239,246
Dividend paid (Note 18)	-	-	(14,194)	(14,194)
Total comprehensive income for the period	-	-	25,605	25,605
<b>Balance as at 30 September 2012</b>	<u>141,944</u>	<u>9,420</u>	<u>99,293</u>	<u>250,657</u>
<b>Balance as at 1 January 2013</b>	141,944	10,820	100,177	252,941
Dividend paid (Note 18)	-	-	(42,583)	(42,583)
Total comprehensive income for the period	-	-	84,738	84,738
<b>Balance as at 30 September 2013</b>	<u>141,944</u>	<u>10,820</u>	<u>142,332</u>	<u>295,096</u>

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

**Premier Technology Public Company Limited and its subsidiary**

**Notes to consolidated interim financial statements**

**For the three-month and nine-month periods ended 30 September 2013**

**1. General information**

**1.1 Corporate information**

Premier Technology Public Company Limited (“the Company”) is a public company incorporated and domiciled in Thailand. The Company is principally engaged in a holding company. The registered office of the Company is at 1 Premier Corporate Park, Soi Premier 2, Srinakarin Road, Nongbon, Prawet, Bangkok.

**1.2 Basis for the preparation of interim financial statements**

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 (revised 2009) "Interim Financial Reporting", with the Company choosing to present condensed interim financial statements. However, the Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

**1.3 Basis of consolidation**

These consolidated interim financial statements include the financial statements of Premier Technology Public Company Limited and its subsidiary (“the Group”) and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2012. There have been no changes in the composition of the Group during the current period.

## 1.4 New accounting standards

Below is a summary of accounting standards that became effective in the current accounting period and those that will become effective in the future.

### (a) Accounting standards that became effective in the current accounting period

Accounting standards:

TAS 12                      Income Taxes

TAS 20 (revised 2009)   Accounting for Government Grants and Disclosure of  
Government Assistance

TAS 21 (revised 2009)   The Effects of Changes in Foreign Exchange Rates

Financial Reporting Standard:

TFRS 8                      Operating Segments

Accounting Standard Interpretations:

TSIC 10   Government Assistance - No Specific Relation to Operating Activities

TSIC 21   Income Taxes - Recovery of Revalued Non-Depreciable Assets

TSIC 25   Income Taxes - Changes in the Tax Status of an Entity or its Shareholders

Accounting Treatment Guidance for Transfers of Financial Assets

These accounting standards, financial reporting standard, accounting standard interpretations and accounting treatment guidance do not have any significant impact on the financial statements, except for the following accounting standard.

#### **TAS 12 *Income Taxes***

This accounting standard requires an entity to identify temporary differences between the carrying amount of an asset or liability in the statement of financial position and its tax base and recognise the tax effects as deferred tax assets or liabilities subjecting to certain recognition criteria. The Company and its subsidiary have changed this accounting policy in the first quarter of the current year and restated the prior year's financial statements, presented as comparative information, as though the Company and its subsidiary had initially recognised the tax effects as deferred tax assets or liabilities. The cumulative effect of this change in accounting policy has been presented in Note 2 to the financial statements.

(Unaudited but reviewed)

**(b) Accounting standards that will become effective in the future**

	<u>Effective date</u>
Accounting Standard:	
TAS 12 (revised 2012) Income taxes	1 January 2014
Financial Reporting Standard:	
TFRS 4 Insurance Contracts	1 January 2016
Accounting Standard Interpretations:	
TSIC 15 Operating Leases - Incentives	1 January 2014
TSIC 27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease	1 January 2014
TSIC 29 Service Concession Arrangements: Disclosures	1 January 2014
TSIC 32 Intangible Assets - Web Site Costs	1 January 2014
Financial Reporting Standard Interpretations:	
TFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities	1 January 2014
TFRIC 4 Determining whether an Arrangement contains a Lease	1 January 2014
TFRIC 5 Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	1 January 2014
TFRIC 7 Applying the Restatement Approach under TAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>	1 January 2014
TFRIC 10 Interim Financial Reporting and Impairment	1 January 2014
TFRIC 12 Service Concession Arrangements	1 January 2014
TFRIC 13 Customer Loyalty Programmes	1 January 2014
TFRIC 17 Distributions of Non-cash Assets to Owners	1 January 2014
TFRIC 18 Transfers of Assets from Customers	1 January 2014

At present, the management of the Company has assessed the effect of the above accounting standard, financial reporting standard, accounting standard interpretations and financial reporting standard interpretations and believes that they will not have any effect to the financial statements of the year in which they are initially applied.

## 1.5 Significant accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2012, except for the change in the accounting policy due to the adoption of TAS 12 *Income Taxes* as follow:

### **Income tax**

Income tax expense represents the sum of corporate income tax currently payable and deferred tax.

### **Current tax**

Current income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on taxable profits determined in accordance with tax legislation.

### **Deferred tax**

Deferred income tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the end of each reporting period, using the tax rates enacted at the end of the reporting period.

The Company and its subsidiary recognise deferred tax liabilities for all taxable temporary differences while they recognise deferred tax assets for all deductible temporary differences and tax losses carried forward to the extent that it is probable that future taxable profit will be available against which such deductible temporary differences and tax losses carried forward can be utilised.

At each reporting date, the Company and its subsidiary review and reduce the carrying amount of deferred tax assets to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

The Company and its subsidiary record deferred tax directly to shareholders' equity if the tax relates to items that are recorded directly to shareholders' equity.



(Unaudited but reviewed)

## 2. Cumulative effect of the change in accounting policy due to the adoption of new accounting standard

In the first quarter of the current year, the Company and its subsidiary made the change described in Note 1.5 to the financial statements to their significant accounting policy, as a result of the adoption of TAS 12 *Income Taxes*. The cumulative effect of the change in the accounting policy has been separately presented in the statements of changes in shareholders' equity.

The amounts of adjustments affecting the statements of financial position and the statements of comprehensive income are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements			Separate financial statements		
	30 September	31 December	1 January	30 September	31 December	1 January
	2013	2012	2012	2013	2012	2012
<b>Statements of financial position</b>						
Increase in deferred tax assets	4,947	5,803	3,578	-	-	-
Increase in unappropriated retained earnings	4,947	5,803	3,578	-	-	-

(Unit: Thousand Baht)

	For the three-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Statements of comprehensive income</b>				
<b>Profit or loss:</b>				
Decrease in income tax		(376)	(287)	-
Increase in profit for the period		376	287	-
Increase in basic earnings per share (Baht/share)		0.003	0.002	-

(Unit: Thousand Baht)

	For the nine-month periods ended 30 September			
	Consolidated financial statements		Separate financial statements	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Statements of comprehensive income</b>				
<b>Profit or loss:</b>				
Increase (decrease) in income tax		856	(874)	-
Increase (decrease) in profit for the period		(856)	874	-
Increase (decrease) in basic earnings per share (Baht/share)		(0.006)	0.006	-

(Unaudited but reviewed)

### 3. Related party transactions

During the periods, the Company and its subsidiary had significant business transactions with related parties, which have been concluded on commercial terms and bases agreed upon in the ordinary course of business between the Company and those companies. Below is a summary of those transactions.

(Unit: Million Baht)

	Consolidated financial statements				Pricing policy
	For the three-month periods ended		For the nine-month periods ended		
	30 September		30 September		
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	
<u>Transactions with related companies</u>					
Sales and service income	13	13	42	40	Note 3.1
Rental and service income	3	2	9	4	Contract price, which is price in the ordinary course of business
Cost of sales and services	1	-	3	15	Contract price, which is price in the ordinary course of business
Administrative expenses	3	4	12	14	Contract price, which is price in the ordinary course of business

(Unit: Million Baht)

	Separate financial statements				Pricing policy
	For the three-month periods ended		For the nine-month periods ended		
	30 September		30 September		
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	
<u>Transactions with subsidiary</u> (eliminated from the consolidated financial statements)					
Rental and service income	7	3	22	9	Contract price, which is price in the ordinary course of business
Interest income	-	-	2	-	9% per annum
<u>Transactions with related companies</u>					
Rental and service income	3	2	9	4	Contract price, which is price in the ordinary course of business
Administrative expenses	-	-	1	1	Contract price, which is price in the ordinary course of business

(Unaudited but reviewed)

- 3.1 Sale prices are determined based on cost plus a certain margin while prices of service are based on the contract price, which is price in the ordinary course of business. However, pricing depend on the type of product or service and the pricing policy may change according to the type of business and the market situation at the time of the transaction.

The balances of accounts as at 30 September 2013 and 31 December 2012 between the Company, a subsidiary and those related companies are as follows:

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	30 September 2013	31 December 2012	30 September 2013	31 December 2012
		(Audited)		(Audited)
<b><u>Trade receivables - related parties (Note 4)</u></b>				
Related companies (related by common directors)	4,175	3,098	-	-
<b><u>Other receivables - related party (Note 4)</u></b>				
Subsidiary	-	-	2,635	1,942
<b><u>Amounts due to related parties (Note 12)</u></b>				
Related companies (related by common directors)	1,238	1,837	-	15

#### **Loan to related party**

As at 30 September 2013 and 31 December 2012, the balance of loan between the Company and the related party and the movement are as follows:

		(Unit: Thousand Baht)			
		Separate financial statements			
		Balance as at 31 December 2012	During the period		Balance as at 30 September 2013
		(Audited)	Increase	Decrease	2013
<b><u>Short-term loan to related party</u></b>					
Datapro Computer Systems Company Limited	Subsidiary	33,399	83,998	(111,498)	5,899

Short-term loan to Datapro Computer Systems Company Limited represents the loan in form of promissory note of Baht 6 million due for repayment at call and carrying interest at the rate of 9 percent per annum.

(Unaudited but reviewed)

### **Directors and management's benefits**

During the nine-month periods ended 30 September 2013 and 2012, the Company and its subsidiary had employee benefit expenses of their directors and management as below.

(Unit: Million Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Short-term employee benefits	23.3	18.2	0.3	0.3
Post-employment benefits	0.9	0.9	-	-
Total	<u>24.2</u>	<u>19.1</u>	<u>0.3</u>	<u>0.3</u>

#### **4. Trade and other receivables**

(Unit: Thousand Baht)

	Consolidated financial statements	
	<u>30 September 2013</u>	<u>31 December 2012</u>
		(Audited)
<u>Trade receivables - related parties (Note 3)</u>		
Aged on the basis of due dates		
Not yet due	550	1,002
Past due		
Up to 3 months	2,437	2,028
3 - 6 months	1,188	-
6 - 12 months	-	68
Total trade receivables - related parties	<u>4,175</u>	<u>3,098</u>
<u>Trade receivables - unrelated parties</u>		
Aged on the basis of due dates		
Not yet due	175,295	277,165
Past due		
Up to 3 months	137,126	97,339
3 - 6 months	50,693	49,385
6 - 12 months	30,052	7,134
Over 12 months	35,613	20,281
Total	<u>428,779</u>	<u>451,304</u>
Less: Allowance for doubtful debts	<u>(27,295)</u>	<u>(20,251)</u>
Total trade receivables - unrelated parties, net	<u>401,484</u>	<u>431,053</u>
Total trade receivables - net	<u>405,659</u>	<u>434,151</u>
<u>Other receivables</u>		
Accrued income	<u>4,498</u>	<u>5,752</u>
Total other receivables	<u>4,498</u>	<u>5,752</u>
Total trade and other receivables - net	<u>410,157</u>	<u>439,903</u>

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Separate financial statements	
	30 September 2013	31 December 2012
		(Audited)
<u>Other receivables</u>		
Other receivables - related party (Note 3)	2,635	1,942
Total other receivables	<u>2,635</u>	<u>1,942</u>

The balance of trade receivables as at 30 September 2013 included trade receivables amounting to Baht 37 million (31 December 2012: Baht 112 million) which the subsidiary has assigned its rights over collection to factoring companies in accordance with the factoring agreements with interest as stipulated in the agreements. If the assignees are unable to make collection from the subsidiary's debtors, the subsidiary agrees to pay the outstanding debt balances to the assignee.

## 5. Restricted bank deposits

Deposits with banks of the Company and its subsidiary have been pledged as security against credit facilities obtained from the financial institutions which are consist of loans, bank guarantees and other credit facilities.

## 6. Investment in subsidiary

(Unit: Thousand Baht)

Company's name	Separate financial statements							
	Paid-up capital		Shareholding percentage		Cost		Dividend received for the nine-month periods ended	
	30 September 2013	31 December 2012	30 September 2013	31 December 2012	30 September 2013	31 December 2012	30 September 2013	30 September 2012
			(%)	(%)		(Audited)		
Datapro Computer Systems								
Company Limited	100,000	30,000	100	100	325,886	255,887	<u>83,998</u>	<u>39,899</u>
Less: Allowance for impairment of investment					<u>(103,160)</u>	<u>(103,160)</u>		
Investment in subsidiary - net					<u>222,726</u>	<u>152,727</u>		

On 3 June 2013, the extraordinary general meeting of shareholders of Datapro Computer Systems Company Limited approved the increase of its registered capital by Baht 30 million (300,000 ordinary shares of Baht 100 each) to Baht 100 million (1,000,000 ordinary shares of Baht 100 each), through the issuance of 700,000 additional ordinary shares with a par value of Baht 100 each, for offer to existing shareholders of the subsidiary. The subsidiary registered the increase of its capital with the Ministry of Commerce on 21 June 2013 and received such share subscription in full.

(Unaudited but reviewed)

**7. Investment in associate**

(Unit: Thousand Baht)

Company's name	Consolidated financial statements					
	Shareholding percentage		Cost		Carrying amounts based on equity method	
	30 September 2013	31 December 2012	30 September 2013	31 December 2012	30 September 2013	31 December 2012
	(%)	(%)	(Audited)		(Audited)	
Advance Cyber Technology Company Limited	-	26	-	5,200	-	898

(Unit: Thousand Baht)

Company's name	Separate financial statements							
	Shareholding percentage		Cost		Allowance for impairment of investment		Carrying amounts based on cost method - net	
	30 September 2013	31 December 2012	30 September 2013	31 December 2012	30 September 2013	31 December 2012	30 September 2013	31 December 2012
	(%)	(%)	(Audited)		(Audited)		(Audited)	
Advance Cyber Technology Company Limited	-	26	-	5,200	-	(3,816)	-	1,384

On 7 August 2013, the Company's Board of Directors meeting had a resolution approving the sales of all investment in Advance Cyber Technology Company Limited at a price of Baht 0.3 million to an unrelated person. The Company sold such investment in September 2013.

During the periods, the Company has recognised its share of loss from investment in associated company in the consolidated financial statements as follows:

(Unit: Thousand Baht)

Company's name	Consolidated financial statements			
	Share of loss from investment in associated company			
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	2013	2012	2013	2012
Advance Cyber Technology Company Limited	-	(19)	(657)	(444)

Share of loss of associate was determined based on the financial statements prepared by its managements and was not reviewed by its auditor. The Company believes that the value of the investment would not significantly differ if the financial statements had been reviewed by auditor.

(Unaudited but reviewed)

## 8. Investment properties

Movements of the investment properties account during the nine-month period ended 30 September 2013 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	<u>financial statements</u>	<u>financial statements</u>
<b>Net book value as at 1 January 2013</b>	154,490	256,574
Acquisitions during the period	3,760	6,245
Depreciation for period	<u>(2,730)</u>	<u>(4,534)</u>
<b>Net book value as at 30 September 2013</b>	<u><u>155,520</u></u>	<u><u>258,285</u></u>

The Company has mortgaged such investment properties as collateral against a long-term loan from a company.

## 9. Property, plant and equipment

Movements of the property, plant and equipment account during the nine-month period ended 30 September 2013 are summarised below.

	(Unit: Thousand Baht)	
	Consolidated	Separate
	<u>financial statements</u>	<u>financial statements</u>
<b>Net book value as at 1 January 2013</b>	225,298	358
Acquisitions during period - at cost	13,007	-
Disposals during period - net book value at disposal date	(560)	-
Depreciation for period	<u>(39,212)</u>	<u>(58)</u>
<b>Net book value as at 30 September 2013</b>	<u><u>198,533</u></u>	<u><u>300</u></u>

As at 30 September 2013, the subsidiary had equipment under finance lease agreements with net book values amounting to Baht 31 million (31 December 2012: Baht 73 million).

Land and building as presented in the consolidated financial statements is the portion of the Company's investment properties that it has leased to its subsidiary.

Land and building as presented in the consolidated financial statements have been mortgaged as collateral against a long-term loan from a company.

(Unaudited but reviewed)

## 10. Intangible assets

Movements of the intangible assets account during the nine-month period ended 30 September 2013 are summarised below.

	(Unit: Thousand Baht)
	Consolidated financial statements
<b>Net book value as at 1 January 2013</b>	11,428
Amortisation for period	(989)
<b>Net book value as at 30 September 2013</b>	<u>10,439</u>

## 11. Short-term loans from financial institutions

		(Unit: Thousand Baht)	
		Consolidated financial statements	
	Interest rate (percent per annum)	30 September 2013	31 December 2012
Short-term loans from banks	MLR, MLR+0.25, MOR-1.5	24,123	28,198
Accounts payable - factoring companies (Note 4)	7.48 and 7.75	33,091	101,247
Total		<u>57,214</u>	<u>129,445</u>

Short-term loans from banks of the subsidiary are secured by the pledge of bank deposits of the subsidiary.

## 12. Trade and other payables

	(Unit: Thousand Baht)			
	Consolidated financial statements		Separate financial statements	
	30 September 2013	31 December 2012	30 September 2013	31 December 2012
Trade payables - unrelated parties	395,960	531,325	-	-
Amounts due to related parties (Note 3)	1,238	1,837	-	15
Accrued expenses	96,397	107,689	2,245	2,558
Total trade and other payables	<u>493,595</u>	<u>640,851</u>	<u>2,245</u>	<u>2,573</u>



(Unaudited but reviewed)

### 13. Long-term loans

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	30 September	31 December	30 September	31 December
	2013	2012	2013	2012
		(Audited)		(Audited)
Long-term loans	189,752	194,000	189,752	194,000
Less: Current portion	(11,021)	(7,593)	(11,021)	(7,593)
Long-term loans - net of current portion	<u>178,731</u>	<u>186,407</u>	<u>178,731</u>	<u>186,407</u>

The loan is secured by the mortgage of investment properties of the Company and the pledge of 299,994 shares of the subsidiary.

### 14. Long-term liabilities

Long-term liabilities of the subsidiary represent liabilities under finance lease agreements which are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	
	30 September 2013	31 December 2012
		(Audited)
Liabilities under finance lease agreements	41,650	70,081
Less: Deferred interest expenses	(2,227)	(4,702)
	<u>39,423</u>	<u>65,379</u>
Less: Current portion	(25,419)	(35,252)
Long-term liabilities - net of current portion	<u>14,004</u>	<u>30,127</u>

Movements in the long-term liabilities account during the nine-month period ended 30 September 2013 are summarised below.

(Unit: Thousand Baht)

	Consolidated
	financial statements
Balance as at 1 January 2013	65,379
Add: Additional finance lease agreements	2,859
Less: Repayment	(28,815)
Balance as at 30 September 2013	<u>39,423</u>

(Unaudited but reviewed)

As at 30 September 2013, future minimum lease payments required under the finance lease agreements were as follows:

(Unit: Million Baht)

	Less than 1 year	1 - 3 years	Total
Future minimum lease payments	27	14	41
Deferred interest expenses	(2)	-	(2)
Present value of future minimum lease payments	25	14	39

A subsidiary has entered into the finance lease agreements with leasing companies for rental of equipment for use in its operation, whereby it is committed to pay rental on a monthly basis. The terms of the agreements are 3 years. The assets acquired by the subsidiary under the finance lease agreements have been recorded at their cash price.

#### 15. Provision for long-term employee benefits

Movement of the provision for long-term employee benefits account during the nine-month period ended 30 September 2013 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2013	38,100
Add: Recognition during period	5,613
Balance as at 30 September 2013	43,713

#### 16. Corporate income tax

Interim corporate income tax was calculated on profit before income tax for the periods, after adding back expenses and deducting income which are disallowable for tax computation purposes, using the estimated effective tax rate for the year.

Income tax expenses for the three-month and nine-month periods ended 30 September 2013 and 2012 are made up as follows:

(Unaudited but reviewed)

(Unit: Thousand Baht)

For the three-month periods ended 30 September

	Consolidated financial statements		Separate financial statements	
	<u>2013</u>	<u>2012</u> (Restated)	<u>2013</u>	<u>2012</u>
<b>Current income tax:</b>				
Interim corporate income tax charge	6,452	8,278	-	-
<b>Deferred tax:</b>				
Relating to origination and reversal of temporary differences	(376)	(287)	-	-
<b>Income tax expenses reported in the statements of comprehensive income</b>	<b>6,076</b>	<b>7,991</b>	<b>-</b>	<b>-</b>

(Unit: Thousand Baht)

For the nine-month periods ended 30 September

	Consolidated financial statements		Separate financial statements	
	<u>2013</u>	<u>2012</u> (Restated)	<u>2013</u>	<u>2012</u>
<b>Current income tax:</b>				
Interim corporate income tax charge	23,996	17,446	-	-
<b>Deferred tax:</b>				
Relating to origination and reversal of temporary differences	856	(874)	-	-
<b>Income tax expenses reported in the statements of comprehensive income</b>	<b>24,852</b>	<b>16,572</b>	<b>-</b>	<b>-</b>

(Unaudited but reviewed)

The components of deferred tax assets and deferred tax liabilities are as follows:

(Unit: Thousand Baht)

	Consolidated			Separate		
	financial statements			financial statements		
	30 September 2013	31 December 2012	1 January 2012	30 September 2013	31 December 2012	1 January 2012
		(Restated)	(Restated)			
<b>Deferred tax assets</b>						
Provision for long-term employee benefits	8,617	7,620	6,433	-	-	-
Others	-	1,320	-	-	-	-
Total deferred tax assets	8,617	8,940	6,433	-	-	-
<b>Deferred tax liabilities</b>						
Difference depreciation between tax and accounting purpose from assets under finance lease agreements	3,670	3,137	2,855	-	-	-
Total deferred tax liabilities	3,670	3,137	2,855	-	-	-
<b>Total deferred tax assets - net</b>	<b>4,947</b>	<b>5,803</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 17. Basic earnings per share

Basic earnings per share is calculated by dividing profit for the period (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period after deducting 230,175 shares of the Company held by a subsidiary.

	For the three-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
		(Restated)		
Profit (loss) for the period (Thousand Baht)	23,396	22,144	(134)	(4,355)
Weighted average number of ordinary shares (Thousand shares)	141,714	141,714	141,714	141,714
Basic earnings (loss) per share (Baht/share)	0.165	0.156	(0.001)	(0.031)
	For the nine-month periods ended 30 September			
	Consolidated		Separate	
	financial statements	financial statements	financial statements	financial statements

	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
		(Restated)		
Profit for the period (Thousand Baht)	87,754	40,092	84,738	25,605
Weighted average number of ordinary shares (Thousand shares)	141,714	141,714	141,714	141,714
Basic earnings per share (Baht/share)	0.619	0.283	0.598	0.181

(Unaudited but reviewed)

## 18. Dividend

	Approved by	Total Dividends (Million Baht)	Dividend per share (Baht)	Paid in month
Dividends for 2011	Annual General Meeting of the shareholders on 26 April 2012	14	0.10	May 2012
Total for the nine-month period ended 30 September 2012		14		
Dividends for 2012	Annual General Meeting of the shareholders on 24 April 2013	21	0.15	May 2013
Interim dividends for 2013	Board of Directors' meeting on 7 August 2013	21	0.15	September 2013
Total for the nine-month period ended 30 September 2013		42		

## 19. Commitments and contingent liabilities

### 19.1 Operating lease commitments

The Company and its subsidiary have entered into several operating lease agreements in respect of the lease of office building space, related services and equipment. The terms of the agreements are generally between 1 to 13 years.

As at 30 September 2013, future minimum lease payments required under these operating leases contracts were as follows:

	<u>Million Baht</u>
Payable within the year:	
2013	5
2014 - 2018	42
2019 - 2022	5

### 19.2 Service commitments

The Company and its subsidiary have entered into management service agreements with a related company, whereby management fees totaling Baht 0.5 million per month are payable in the future (Baht 0.1 million per month payable by the Company). The agreements end in December 2013 but they automatically renew for periods of one year each time until terminated.

### **19.3 Bank guarantees**

As at 30 September 2013, the Company and its subsidiary have outstanding bank guarantees of approximately Baht 71 million issued by banks on behalf of the Company and its subsidiary in respect of certain performance bonds as required in the normal course of business of the Company and its subsidiary. These included letters of guarantee amounting to Baht 70 million to guarantee contractual performance of the subsidiary and amounting to Baht 1 million to guarantee electricity use of the Company.

### **20. Foreign exchange risk**

As at 30 September 2013, the subsidiary had the net liabilities denominated in foreign currency amounting to USD 4 million, which had not been hedged against foreign exchange rate risk.

### **21. Segment information**

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance. The chief operating decision maker has been identified as the Company's Board of Directors.

For management purposes, the Company and its subsidiary are carried on in the single geographic area of Thailand and are organised into business units based on its products and services and have 2 reportable segments as follows:

- (1) Distribution of computer and provision of services relating to computer systems
- (2) Rent out space and services.

No other operating segments have been aggregated to form above reportable operating segments.

The chief operating decision maker monitors the operating results of the business units separately for the purpose of making decisions about resource allocation and assessing performance. Segment performance is measured based on operating profit or loss and on a basis consistent with that used to measure operating profit or loss in the financial statements. However, the Company and its subsidiary's central administrative activities, financing activities (including finance costs and finance income) and income taxes are managed on a group basis. Therefore these income and expenses are not allocated to operating segments.

Inter-segment revenues are eliminated on consolidation.

(Unaudited but reviewed)

The following table presents revenue and profit information regarding the Company and its subsidiary operating segments for the three-month and nine-month periods ended 30 September 2013 and 2012.

(Unit: Million Baht)

For the three-month periods ended 30 September

	Distribution of computer and provision of services relating to computer systems segment		Rent out space and services segment		Elimination of inter- segment		Consolidation	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
								(Restated)
<b>Revenues</b>								
Revenues from external customers								
Sales	352	392	-	-	-	-	352	392
Rental and service income	181	207	3	2	-	-	184	209
Total revenues from external customers	533	599	3	2	-	-	536	601
Inter-segment revenues	-	-	7	3	(7)	(3)	-	-
<b>Total revenues</b>	<u>533</u>	<u>599</u>	<u>10</u>	<u>5</u>	<u>(7)</u>	<u>(3)</u>	<u>536</u>	<u>601</u>
<b>Results</b>								
<b>Segment profit (loss)</b>	54	52	3	(1)	(7)	(3)	50	48
<b>Unallocated income and expenses:</b>								
Other income							4	9
Selling expenses							(1)	(1)
Administrative expenses							(19)	(18)
Finance cost							(5)	(8)
<b>Profit before income tax expenses</b>							29	30
Income tax expenses							(6)	(8)
<b>Profit for the period</b>							<u>23</u>	<u>22</u>

(Unaudited but reviewed)

(Unit: Million Baht)

For the nine-month periods ended 30 September

	Distribution of computer and provision of services relating to computer systems segment		Rent out space and services segment		Elimination of inter- segment		Consolidation	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
								(Restated)
<b>Revenues</b>								
Revenues from external customers								
Sales	1,429	989	-	-	-	-	1,429	989
Rental and service income	476	519	9	5	-	-	485	524
Total revenues from external customers	1,905	1,508	9	5	-	-	1,914	1,513
Inter-segment revenues	-	-	22	9	(22)	(9)	-	-
<b>Total revenues</b>	<u>1,905</u>	<u>1,508</u>	<u>31</u>	<u>14</u>	<u>(22)</u>	<u>(9)</u>	<u>1,914</u>	<u>1,513</u>
<b>Results</b>								
<b>Segment profit (loss)</b>	170	129	12	(2)	(22)	(9)	160	118
<b>Unallocated income and expenses:</b>								
Other income							22	15
Selling expenses							(3)	(9)
Administrative expenses							(46)	(44)
Share of loss from investment in associate							(1)	-
Finance cost							(19)	(23)
<b>Profit before income tax expenses</b>							113	57
Income tax expenses							(25)	(17)
<b>Profit for the period</b>							<u>88</u>	<u>40</u>

## 22. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's Board of Directors on 6 November 2013.