



Auditor's Review Report and
Interim Financial Statements of

Sahamitr Pressure Container Public Company Limited

For the Three-Month and Six-Month Periods Ended
30 June 2019



INDEPENDENT AUDITOR'S REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

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To the Board of Directors and the Shareholders of Sahamitr Pressure Container Public Company Limited

I have reviewed the accompanying statement of financial position of Sahamitr Pressure Container Public Company Limited as at 30 June 2019, and the related statements of profit or loss and other comprehensive income for the three-month and six-month periods ended 30 June 2019, changes in shareholders' equity and cash flows for the six-month period then ended, and condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 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 on the interim financial information.

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 No. 34, "Interim Financial Reporting".

Other matters

The statements of profit or loss and other comprehensive income for the three-month and six-month periods ended 30 June 2018, changes in shareholders' equity and cash flows for the six-month period then ended of Sahamitr Pressure Container Public Company Limited, presented as comparative information, were reviewed by another auditor in the same office as mine, who concluded nothing has come to her attention that causes her to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim financial reporting" thereon in her report dated 10 August 2018.

**Mr. Teerasak Chuasrisakul**

Certified Public Accountant

Registration No. 6624

Grant Thornton Limited

Bangkok

8 August 2019

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION

ASSETS

		Thousand Baht	
		30 June 2019	31 December 2018
		(Unaudited	
		but reviewed)	(Audited)
	Notes		
CURRENT ASSETS			
Cash and cash equivalents	6	384,407	79,109
Short-term investment	7	113,288	90,724
Trade accounts receivable	8	284,238	431,717
Inventories	9	687,792	880,371
Refundable value added tax		12,198	23,302
Other current assets		16,224	17,371
Total Current Assets		1,498,147	1,522,594
NON-CURRENT ASSETS			
Restricted deposits with banks	10	36,312	36,289
Investment property		59,780	59,780
Property, plant and equipment	11	1,081,536	1,076,545
Deferred tax asset		12,570	9,204
Other non-current assets		432	432
Total Non-Current Assets		1,190,630	1,182,250
TOTAL ASSETS		2,688,777	2,704,844

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION

LIABILITIES AND SHAREHOLDERS' EQUITY

		Thousand Baht	
		30 June 2019	31 December 2018
		(Unaudited	
		but reviewed)	(Audited)
	Notes		
CURRENT LIABILITIES			
Short-term loans from bank	12	451,804	543,371
Trade accounts payable		228,413	148,483
Current portion of finance lease liabilities		3,796	1,367
Advances received from customers		31,854	13,605
Accrued commission expenses		14,891	66,420
Accrued transportation expenses		17,116	16,386
Accrued income tax		52,530	65,442
Other accrued expenses		33,852	39,381
Other current liabilities	15	5,954	5,742
Total Current Liabilities		840,210	900,197
NON-CURRENT LIABILITIES			
Finance lease liabilities		194	3,301
Liabilities under post-employment benefits	5, 13	56,375	39,547
Total Non-Current Liabilities		56,569	42,848
Total Liabilities		896,779	943,045

The accompanying notes form an integral part of these interim financial statements.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION

LIABILITIES AND SHAREHOLDERS' EQUITY (Continued)

		Thousand Baht	
		30 June 2019	31 December 2018
		(Unaudited	
		but reviewed)	(Audited)
	Note		
SHAREHOLDERS' EQUITY			
Share capital-ordinary shares, Baht 1 par value			
Authorized 535,506,333 shares			
(2018 : 536,405,305 shares)	14	535,506	536,405
Issued and fully paid-up 535,506,333 shares		535,506	535,506
Premium on share capital		55,091	55,091
Retained earnings			
- Appropriated for legal reserve		53,641	53,641
- Unappropriated		1,147,760	1,117,561
TOTAL SHAREHOLDERS' EQUITY		1,791,998	1,761,799
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		2,688,777	2,704,844

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE

		Thousand Baht			
		Three-month periods ended		Six-month periods ended	
		30 June		30 June	
Notes		2019	2018	2019	2018
Net sales	17	904,579	1,230,206	1,683,064	2,436,967
Costs of sales	17	(694,947)	(963,489)	(1,331,738)	(1,932,161)
Gross profit		209,632	266,717	351,326	504,806
Other income	16	55,167	73,374	100,192	116,831
Profit before expense		264,799	340,091	451,518	621,637
Selling expenses		(47,167)	(88,491)	(85,949)	(169,517)
Administrative expenses		(48,555)	(41,500)	(87,773)	(95,926)
Service cost	13	(14,054)	-	(14,054)	-
Profit before finance costs and income tax		155,023	210,100	263,742	356,194
Finance costs		(3,912)	(3,200)	(7,721)	(5,242)
Profit before income tax		151,111	206,900	256,021	350,952
Income tax		(29,114)	(43,035)	(49,108)	(70,491)
PROFIT FOR THE PERIOD		121,997	163,865	206,913	280,461
Other comprehensive income for the period		-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		121,997	163,865	206,913	280,461
Basic earnings per share					
Profit (Baht per share)		0.23	0.31	0.39	0.53
Weighted average number of ordinary shares (share)		535,506,333	532,567,480	535,506,333	532,279,064

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE

(Unaudited but reviewed)

Thousand Baht

	Note	Issued and fully paid-up share capital	Premium on share capital	Capital reserve for share-based payment transaction	Retained earnings		Total
					Appropriated for legal reserve	Unappropriated	
Balance as at 1 January 2018		531,987	34,746	2,640	53,641	905,978	1,528,992
Recognition of share-base payment		-	147	668	-	-	815
Share capital increment		3,519	20,198	(3,308)	-	-	20,409
Dividend payment		-	-	-	-	(186,192)	(186,192)
Transactions with owners		3,519	20,345	(2,640)	-	(186,192)	(164,968)
Profit for the period		-	-	-	-	280,461	280,461
Total comprehensive income for the period		-	-	-	-	280,461	280,461
Balance as at 30 June 2018		535,506	55,091	-	53,641	1,000,247	1,644,485
Balance as at 1 January 2019		535,506	55,091	-	53,641	1,117,561	1,761,799
Dividend payment	15	-	-	-	-	(176,714)	(176,714)
Transactions with owners		-	-	-	-	(176,714)	(176,714)
Profit for the period		-	-	-	-	206,913	206,913
Total comprehensive income for the period		-	-	-	-	206,913	206,913
Balance as at 30 June 2019		535,506	55,091	-	53,641	1,147,760	1,791,998

The accompanying notes form an integral part of these interim financial statements.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

(Unaudited but reviewed)

STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE

	Thousand Baht	
	2019	2018
Cash flows from operating activities:		
Profit before income tax	256,021	350,952
Adjustments to reconcile profit before income tax to net cash provided from (used in) operating activities:		
Depreciation	29,757	26,940
Unrealized loss (gain) on exchange rate	(15,384)	2,330
Provision for post-employment benefits	15,833	1,361
Loss on disposal and written off assets	812	49
Reversal of liabilities	(934)	(1,032)
Expense for share-based payments	-	815
Gain on disposal of short-term investment	(98)	(114)
Interest expense	7,721	5,242
Cash provided from operations before changes in operating assets and liabilities	293,728	386,543
Decrease (increase) in operating assets:		
Trade accounts receivable	143,114	(139,984)
Inventories	192,579	(111,687)
Refundable value added tax	11,104	(1,938)
Other current assets	1,147	(13,660)
Increase (decrease) in operating liabilities:		
Trade accounts payable	79,930	35,423
Advances received from customers	18,824	13,550
Accrued commission expenses	(50,081)	14,456
Accrued transportation expenses	730	3,447
Other accrued expenses	(5,473)	7,738
Other current liabilities	(265)	(398)
Employee benefit paid	-	(266)
Cash provided from operations	685,337	193,224

The accompanying notes form an integral part of these interim financial statements.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED

(Unaudited but reviewed)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE

	Thousand Baht	
	2019	2018
Cash provided from operations (continued)	685,337	193,224
Interest paid	(6,782)	(4,592)
Income tax paid	(65,387)	(69,871)
Net cash provided from operating activities	613,168	118,761
Cash flows from investing activities:		
Purchase of short-term investment	(595,800)	(116,000)
Proceeds from disposal of short-term investment	573,334	-
Increase in restricted deposits with bank	(23)	(22)
Proceeds from disposal of assets	30	294
Purchase of property, plant and equipment	(35,590)	(145,266)
Net cash used in investing activities	(58,049)	(260,994)
Cash flows from financing activities:		
Increase (decrease) in short-term loans from bank	(72,907)	256,871
Repayment of finance lease liabilities	(678)	(660)
Dividend payment	(176,236)	(185,665)
Proceeds from the exercise of share purchase warrants	-	20,409
Net cash provided from (used in) financing activities	(249,821)	90,955
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	305,298	(51,278)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	79,109	118,921
CASH AND CASH EQUIVALENTS AT END OF PERIOD	384,407	67,643

The accompanying notes form an integral part of these interim financial statements.

SAHAMITR PRESSURE CONTAINER PUBLIC COMPANY LIMITED
CONDENSED NOTES TO INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2019 (Unaudited but reviewed)

1. NATURE OF BUSINESS

Sahamitr Pressure Container Public Company Limited was incorporated as a public company in Thailand, and has been listed on the Stock Exchange of Thailand. The Company is engaged in the manufacturing of LPG and other pressure cylinders for both domestic and export sales.

2. GENERAL INFORMATION AND BASIS OF INTERIM FINANCIAL STATEMENTS PREPARATION

These interim financial statements are prepared in accordance with Thai Accounting Standard No.34 (Amended 2018) "Interim financial reporting", whereby the Company chooses to present condensed interim financial statements. However, additional line items are presented in the financial statements to bring them into the full format similar to the annual financial statements.

The interim financial statements are prepared to provide information in addition to those included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances to avoid repetition of information previously reported. These interim financial statements should therefore be read in conjunction with the financial statements for the year ended 31 December 2018.

The interim financial statements are officially prepared in Thai language. The translation of these financial statements to other language must conform to the Thai financial report.

These interim financial statements have been approved by the Company's Board of Directors on 8 August 2019.

3. SIGNIFICANT ACCOUNTING POLICIES

These interim financial statements have been prepared using the same accounting policies used in the preparation of the financial statements of the Company for the year ended 31 December 2018, except for the adoption of the new and revised Thai Financial Reporting Standards, interpretations and guidance effective for annual accounting periods beginning on or after 1 January 2019 as follows:

- Thai Financial Reporting Standard No. 15 "Revenue from Contracts with Customers" (TFRS 15)

TFRS 15 is effective for annual accounting periods beginning on or after 1 January 2019, and presents new requirements for the recognition of revenue, replacing Thai Accounting Standard No. 18 "Revenue", Thai Accounting Standard No.11 "Construction Contracts", and several revenue-related Interpretations. The new standard establishes a control-based revenue recognition model and provides additional guidance in many areas which are limited in detail under existing Thai Financial Reporting Standards.

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- Other pronouncements

Other pronouncements effective from 1 January 2019 were principally to align with the corresponding International Financial Reporting Standards, with most of the changes relating to the revision of wording and terminology, the provision of interpretations and accounting guidance to the users of the standards.

The initial application of these new and revised Thai Financial Reporting Standards and other pronouncements have no material effect on these interim financial statements of the Company.

New standards that have been issued by Thailand Federation of Accounting Professions which are effective from 1 January 2020 are as follows:

- TFRS 16 “Leases”

This financial reporting standard replaces sets out the principles for the recognition, measurement, presentation and disclosure of leases. Leases will be recorded in the statement of financial position in the form of a right-of-use asset and lease liability.

- TFRS 9 “Financial instruments”, TAS 32 “Financial instruments: Presentation”, TFRS 7 “Financial instruments: Disclosure”, TFRIC 16 “Hedges of a Net Investment in a Foreign Operation” and TFRIC 19 “Extinguishing Financial Liabilities with Equity Instruments”.

The new TFRS establish new requirements relating to the definition, recognition, classification, measurement, impairment of financial assets and liabilities, as well as providing guidance on hedge accounting.

The Company will adopt these new standards when they become effective, and management is in the process to assess the impact on the financial statements in the period of initial application.

4. ESTIMATES AND JUDGEMENT

When preparing the interim financial statements, management undertake judgments, estimates and assumptions about recognition and measurement of assets, liabilities, revenue and expenses. The actual results may differ from the judgments, estimates and assumptions made by management.

The judgments, estimates and assumptions applied in the interim financial statements, including the key sources of estimation uncertainty were the same as those applied in the annual financial statements for the year ended 31 December 2018.

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5. TRANSACTIONS WITH RELATED PARTIES

The Company has certain accounting transactions with related parties that are related to it through common shareholding and/or directorship. Thus, the financial statements reflect the effects of those transactions on the basis agreed upon between the Company and its related parties, which basis might be different from the basis used for transactions with unrelated parties.

Significant transactions with related parties for the three-month and six-month periods ended 30 June 2019 and 2018 consist of:

		Thousand Baht	
		For the three-month periods	
		ended 30 June	
	Pricing Policy	2019	2018
Land rental-related parties	Contract rate	300	300
<u>Key management personnel compensation</u>			
Current employment benefits		21,170	22,244
Provision for post-employment benefits			
- Service cost		127	92
- Finance cost		106	74
- Past service cost		2,985	-
Total		24,388	22,410

		Thousand Baht	
		For the six-month periods	
		ended 30 June	
	Pricing Policy	2019	2018
Land rental-related parties	Contract rate	600	600
<u>Key management personnel compensation</u>			
Current employment benefits		39,878	42,044
Provision for post-employment benefits			
- Service cost		222	184
- Finance cost		186	148
- Past service cost		2,985	-
Total		43,271	42,376

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6. CASH AND CASH EQUIVALENTS

	Thousand Baht	
	30 June 2019	31 December 2018
Cash	165	165
Saving accounts with banks	378,314	72,911
Current accounts with banks	5,928	6,033
Total	384,407	79,109

7. SHORT-TERM INVESTMENT

Movements in the short-term investment during the six-month period ended 30 June 2019 are summarized below.

	Thousand Baht
Balance as at 1 January 2019	90,724
<u>Add</u> Addition	595,800
<u>Less</u> Disposals	(573,334)
Unrealized gain on short-term investment	98
Balance as at 30 June 2019	113,288

The Company has invested in an open-end mutual fund which yields return more than general savings deposits. The investment does not have any restriction for redemption and has been classified as held-for-trading.

8. TRADE ACCOUNTS RECEIVABLE

As at 30 June 2019 and 31 December 2018, the aged trade accounts receivable are as follows:

	Thousand Baht	
	30 June 2019	31 December 2018
Not yet due	241,422	303,459
Over due		
Less than 3 months	42,766	122,315
More than 3 months, not over 6 months	6	332
More than 6 months, not over 12 months	30	5,599
More than 12 months	14	12
Total	284,238	431,717

The normal credit term is between 30 days and 90 days.

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9. INVENTORIES

	Thousand Baht	
	30 June 2019	31 December 2018
Finished goods	86,937	41,889
Work in process	40,065	36,281
Raw materials and others	561,446	802,857
Total	688,448	881,027
<u>Less</u> Allowance for devaluation of inventories	(656)	(656)
Net	687,792	880,371

10. RESTRICTED DEPOSITS WITH BANKS

As at 30 June 2019 and 31 December 2018, the Company's fixed and saving deposits totalling Baht 36.31 million and Baht 36.29 million, respectively, are restricted for usage as they have been pledged as collateral for letters of guarantee issued by a local bank for utilities usage, performance bonds and loans from bank.

11. PROPERTY, PLANT AND EQUIPMENT

During the six-month period ended 30 June 2019, the Company has the following condensed movements in property, plant and equipment:

	Thousand Baht
Net book value as at 1 January 2019	1,076,545
Purchases of assets	35,590
Disposal and written off assets - net	(842)
Depreciation for the period	(29,757)
Net book value as at 30 June 2019	1,081,536

Land and buildings and a part of machinery have been mortgaged as collateral for credit facilities with a bank as mentioned in Note 12 to the financial statements.

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12. SHORT-TERM LOANS FROM BANK

	Thousand Baht	
	30 June 2019	31 December 2018
Liabilities under trust receipt agreements	451,804	543,371
Total	451,804	543,371

As at 30 June 2019, the Company has credit facilities from bank totaling Baht 5,181 million (31 December 2018 : Baht 5,181 million). The liabilities under trust receipts bear interest at the rates of 1.55% - 2.66% per annum (31 December 2018 : 1.55% - 2.77% per annum). These loans are collateralized by the mortgage of the Company's land, buildings thereon and machinery, investment property, bank deposit, the pledge of the Company's shares belonging to the Company's shareholders and the personal guarantees of certain Company's directors.

13. LIABILITIES UNDER POST-EMPLOYMENT BENEFITS

During the six-month period ended 30 June 2019, movements in liabilities under post-employment benefits are as follow:

	Thousand Baht
Balance as at 1 January 2019	39,547
Recognized expense for the period	16,827
Balance as at 30 June 2019	56,374

The post-employment benefits expenses were recorded in the statement of profit or loss for the three-month and six-month periods ended 30 June 2019 and 2018 as follows:

	Thousand Baht			
	For the three-month period		For the six-month periods	
	ended 30 June		ended 30 June	
	2019	2018	2019	2018
Recognized in profit or loss				
Service cost	890	680	1,779	1,361
Interest cost	497	355	994	710
Past service cost	14,054	-	14,054	-

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On 5 April 2019, the National Legislative Assembly published Labor Protection Act No.7 B.E. 2019 in the Government Gazette which entitles employees who have worked for a consecutive period of 20 years or more to receive 400 days based on their salary as at the date of retirement. The revised legislation was effective from 5 May 2019, and resulted in an increase in the employment benefit obligation of Baht 14.06 million, with a corresponding amount included in the statement of profit or loss in respect of the past service cost.

14. SHARE CAPITAL

At the 2019 Annual General Meeting of Shareholders held on 29 March 2019, the shareholders approved the reduction of the Company's registered share capital amounting to Baht 898,972 from the existing registered share capital of Baht 536,405,305 to Baht 535,506,333 by cancelling the Company's authorized but unissued shares relating to 898,972 expired warrants. An amendment to the Company's Memorandum of Association to the registered capital reduction was also made. The Company registered the change in share capital with the Department of Business Development on 9 April 2019.

15. DIVIDEND PAYMENT

At the 2019 Annual General Meeting of Shareholders held on 29 March 2019, the shareholders passed a resolution to pay a dividend from the profit for the year ended 31 December 2018 of Baht 0.63 per share. An approved interim dividend payment for the six-month period ended 30 June 2018 had already been paid of Baht 0.30 per share for 535,506,333 shares, totaling Baht 161 million, on 7 September 2018. The remaining dividend payment for the period from 1 July 2018 to 31 December 2018 of Baht 0.33 per share, totaling Baht 177 million, was paid on 26 April 2019.

As at 30 June 2019, the Company has an accrual for dividends payable amounting to Baht 3.81 million (31 December 2018 : Baht 3.33 million) which present as other current liabilities.

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16. OTHER INCOME

Other income for the three-month and six-month periods ended 30 June 2019 and 2018 are as follows:

	Thousand Baht			
	For the three-month periods		For the six-month periods	
	ended 30 June		ended 30 June	
	2019	2018	2019	2018
Revenue from scrap sales	40,895	58,180	78,579	98,346
Gain on exchange rate	10,454	6,386	15,677	6,386
Freight income	1,733	590	2,481	590
Revenue from product quality test	-	1,364	-	1,594
Interest income	215	227	279	293
Others	1,870	6,627	3,176	9,622
Total	55,167	73,374	100,192	116,831

17. SEGMENT REPORTING

Significant segment reporting information for the three-month and six-month periods ended 30 June 2019 and 2018 are as follows:

	Thousand Baht					
	For the three-month periods ended 30 June					
	2019			2018		
	Domestic	Export	Total	Domestic	Export	Total
Net sales	85,908	818,671	904,579	66,049	1,164,157	1,230,206
Cost of sales	(51,260)	(643,687)	(694,947)	(40,667)	(922,822)	(963,489)
Gross profit	34,648	174,984	209,632	25,382	241,335	266,717

	Thousand Baht					
	For the six-month periods ended 30 June					
	2019			2018		
	Domestic	Export	Total	Domestic	Export	Total
Net sales	149,378	1,533,686	1,683,064	95,564	2,341,403	2,436,967
Cost of sales	(90,447)	(1,241,291)	(1,331,738)	(62,861)	(1,869,300)	(1,932,161)
Gross profit	58,931	292,395	351,326	32,703	472,103	504,806

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Segment reporting 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 Company reported its operations by domestic and export. Segment performance is measured based on gross profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the assets as reflected in these financial statements pertain exclusively to the aforementioned reportable operating segment and geographical area.

Gross profit for domestic and export sales is derived from the deduction of related costs of sales, which are calculated by the weighted average standard cost of each product.

Major Customer

For the three-month and six-month periods ended 30 June 2019 and 2018, the Company has no major customers.

18. COMMITMENTS

As at 30 June 2019, the Company had the following commitments:

18.1 An obligation under a domestic bank guarantee amounting to Baht 343.80 million (31 December 2018: Baht 634.32 million) for the issuance of letters of guarantee to the Customs Department to exempt the Company from paying anti-dumping duties for materials imported for manufacturing and re-exportation within one-year.

18.2 Obligations under domestic bank guarantees for electricity usage and other matters totalling Baht 66.74 million (31 December 2018 : Baht 41.70 million).

19. FINANCIAL INSTRUMENTS

Foreign Currency Risk

The Company has foreign currency risk exposure relating to sales and purchases denominated in foreign currencies. As at 30 June 2019, the Company has unhedged assets and liabilities in foreign currencies from the import and export of products with natural hedges as follows:

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	30 June 2019		
	Foreign currencies (Thousand Unit)	Exchange rate (Closing rate)	Baht equivalent (Thousand Baht)
<u>Cash and cash equivalents in foreign currency</u>			
USD	81	30.5733	2,475
<u>Trade accounts receivable in foreign currencies</u>			
USD	6,386	30.5733	195,248
EUR	1,071	34.5912	37,032
KWD	143	100.7357	14,415
<u>Trade accounts payable in foreign currencies</u>			
USD	2,805	30.9152	86,727
<u>Short-term loans from bank in foreign currency</u>			
USD	13,900	30.9152	429,736
<u>Advances from customers in foreign currencies</u>			
USD	831	30.9152	25,705
EUR	108	35.3056	3,816
<u>Accrued commission expenses in foreign currencies</u>			
USD	150	30.9152	4,422
EUR	297	35.3056	10,469

20. EVENT AFTER REPORTING PERIOD

At the Board of Directors' meeting No. 4/2019 held on 8 August 2019, the Board of Director passed a resolution to appropriate an interim dividend payment from the operating profit for the six-month period ended 30 June 2019 of Baht 0.24 per share for 535,506,333 shares, totally not exceeding Baht 129 million. The dividend will be paid on 6 September 2019.

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