

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of financial position**

|                                     | <b>Consolidated</b>         |                           | <b>Separate</b>             |                         |                         |
|-------------------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------|-------------------------|
|                                     | <b>financial statements</b> |                           | <b>financial statements</b> |                         |                         |
| <b>Assets</b>                       | 30 September                | 31 December               | 30 September                | 31 December             |                         |
|                                     | <i>Note</i>                 | 2014                      | 2013                        | 2014                    | 2013                    |
|                                     |                             | (Unaudited)               |                             | (Unaudited)             |                         |
|                                     |                             | <i>(in thousand Baht)</i> |                             |                         |                         |
| <b><i>Current assets</i></b>        |                             |                           |                             |                         |                         |
| Cash and cash equivalents           |                             | 865,868                   | 1,040,520                   | 299,809                 | 427,887                 |
| Current investments                 |                             | 150,779                   | 34,061                      | 136,717                 | 34,061                  |
| Trade accounts receivable           | 3, 4                        | 1,259,563                 | 1,220,063                   | 444,907                 | 465,688                 |
| Other receivables - related parties | 3                           | -                         | -                           | 76,755                  | 44,124                  |
| Short-term loans to subsidiaries    | 3                           | -                         | -                           | 300,000                 | 240,000                 |
| Inventories                         | 5                           | 603,248                   | 580,299                     | 111,102                 | 106,790                 |
| Spare supplies for machinery        |                             | 44,332                    | 57,526                      | 9,494                   | 16,189                  |
| Other receivables                   |                             | 36,305                    | 14,560                      | 6,996                   | 6,168                   |
| Other current assets                |                             | 77,494                    | 56,847                      | 5,062                   | 3,712                   |
| <b>Total current assets</b>         |                             | <b><u>3,037,589</u></b>   | <b><u>3,003,876</u></b>     | <b><u>1,390,842</u></b> | <b><u>1,344,619</u></b> |
| <b><i>Non-current assets</i></b>    |                             |                           |                             |                         |                         |
| Investments in subsidiaries         | 6                           | -                         | -                           | 2,461,891               | 2,451,555               |
| Investments in associates           |                             | 214,366                   | 180,867                     | -                       | -                       |
| Other long-term investments         |                             | 26,651                    | 26,651                      | -                       | -                       |
| Investment properties               |                             | 63,167                    | 63,167                      | -                       | -                       |
| Property, plant and equipment       | 7                           | 6,212,105                 | 6,391,771                   | 1,552,622               | 1,692,224               |
| Spare parts for machinery           |                             | 115,699                   | 98,425                      | 52,266                  | 47,469                  |
| Deposit for purchase of land        |                             | 12,575                    | 9,780                       | 12,575                  | 9,780                   |
| Goodwill on business combination    |                             | 17,935                    | 17,935                      | -                       | -                       |
| Intangible assets                   |                             | 50,256                    | 56,278                      | 20,363                  | 19,609                  |
| Deferred tax assets                 | 8                           | 20,005                    | 25,185                      | 4,838                   | 3,099                   |
| Other non-current assets            |                             | 56,619                    | 48,842                      | 5,619                   | 5,605                   |
| <b>Total non-current assets</b>     |                             | <b><u>6,789,378</u></b>   | <b><u>6,918,901</u></b>     | <b><u>4,110,174</u></b> | <b><u>4,229,341</u></b> |
| <b>Total assets</b>                 |                             | <b><u>9,826,967</u></b>   | <b><u>9,922,777</u></b>     | <b><u>5,501,016</u></b> | <b><u>5,573,960</u></b> |

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

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of financial position**

|  |             | <b>Consolidated</b>         |                         | <b>Separate</b>             |                         |
|--|-------------|-----------------------------|-------------------------|-----------------------------|-------------------------|
|  |             | <b>financial statements</b> |                         | <b>financial statements</b> |                         |
| <b>Liabilities and equity</b>                |             | 30 September                | 31 December             | 30 September                | 31 December             |
|  | <i>Note</i> | 2014                        | 2013                    | 2014                        | 2013                    |
|  |             | (Unaudited)                 |                         | (Unaudited)                 |                         |
|  |             | <i>(in thousand Baht)</i>   |                         |                             |                         |
| <b><i>Current liabilities</i></b>            |             |                             |                         |                             |                         |
| Bank overdrafts                              | 9           | -                           | 12                      | -                           | -                       |
| Short-term loans from financial institutions |             |                             |                         |                             |                         |
| - Trust receipt                              | 9           | -                           | 2,131                   | -                           | -                       |
| Trade accounts payable                       | 3, 10       | 1,105,218                   | 1,104,788               | 349,046                     | 370,903                 |
| Other payables - related parties             | 3           | -                           | -                       | 1,095                       | 5,181                   |
| Current portion of long-term loans           |             |                             |                         |                             |                         |
| from financial institutions                  | 9           | 615,776                     | 572,079                 | 251,159                     | 226,463                 |
| Current portion of finance lease liabilities | 9           | 736                         | 2,644                   | 90                          | 354                     |
| Accounts payable - purchase of assets        |             | 102,454                     | 128,239                 | 10,275                      | 17,881                  |
| Income tax payable                           |             | 12,915                      | 51,089                  | 7,434                       | 11,383                  |
| Other current liabilities                    |             | 384,623                     | 331,354                 | 117,162                     | 97,805                  |
| <b>Total current liabilities</b>             |             | <b><u>2,221,722</u></b>     | <b><u>2,192,336</u></b> | <b><u>736,261</u></b>       | <b><u>729,970</u></b>   |
| <b><i>Non-current liabilities</i></b>        |             |                             |                         |                             |                         |
| Long-term loans from financial institutions  | 9           | 2,432,709                   | 2,700,731               | 807,517                     | 978,703                 |
| Financial lease                              | 9           | 1,985                       | -                       | -                           | -                       |
| Employee benefit obligations                 | 11          | 164,906                     | 154,405                 | 53,026                      | 47,348                  |
| Other non-current liabilities                |             | 1,197                       | 2,595                   | 973                         | 2,358                   |
| <b>Total non-current liabilities</b>         |             | <b><u>2,600,797</u></b>     | <b><u>2,857,731</u></b> | <b><u>861,516</u></b>       | <b><u>1,028,409</u></b> |
| <b>Total liabilities</b>                     |             | <b><u>4,822,519</u></b>     | <b><u>5,050,067</u></b> | <b><u>1,597,777</u></b>     | <b><u>1,758,379</u></b> |

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

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of financial position**

|  | <b>Consolidated</b>         |                           | <b>Separate</b>             |                  |                  |
|--|-----------------------------|---------------------------|-----------------------------|------------------|------------------|
|  | <b>financial statements</b> |                           | <b>financial statements</b> |                  |                  |
| <b>Liabilities and equity</b>            | 30 September                | 31 December               | 30 September                | 31 December      |                  |
|  | <i>Note</i>                 | 2014                      | 2013                        | 2014             | 2013             |
|  |                             | (Unaudited)               |                             | (Unaudited)      |                  |
|  |                             | <i>(in thousand Baht)</i> |                             |                  |                  |
| <b>Equity</b>                            |                             |                           |                             |                  |                  |
| Share capital                            | <i>13</i>                   |                           |                             |                  |                  |
| Authorised share capital                 |                             | 426,712                   | 426,712                     | 426,712          | 426,712          |
| Issued and paid-up share capital         |                             | 425,194                   | 424,946                     | 425,194          | 424,946          |
| Premium on ordinary shares               |                             | 716,444                   | 712,683                     | 716,444          | 712,683          |
| Rights for employee stock option plan    | <i>12</i>                   | -                         | 6,871                       | -                | 6,871            |
| Retained earnings                        |                             |                           |                             |                  |                  |
| Appropriated                             |                             |                           |                             |                  |                  |
| Legal reserve                            |                             | 55,671                    | 55,671                      | 42,671           | 42,671           |
| Unappropriated                           |                             | 3,805,143                 | 3,672,263                   | 2,718,930        | 2,628,410        |
| Other component of equity                |                             |                           |                             |                  |                  |
| Foreign currency translation differences |                             | 1,996                     | 276                         | -                | -                |
| <b>Total equity</b>                      |                             | <b>5,004,448</b>          | <b>4,872,710</b>            | <b>3,903,239</b> | <b>3,815,581</b> |
| <b>Total liabilities and equity</b>      |                             | <b>9,826,967</b>          | <b>9,922,777</b>            | <b>5,501,016</b> | <b>5,573,960</b> |
|  |                             | -                         | -                           | -                | -                |

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**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of income (Unaudited)**

|  | <i>Note</i> | <b>Consolidated</b>         |                  | <b>Separate</b>             |                |
|--|-------------|-----------------------------|------------------|-----------------------------|----------------|
|  |             | <b>financial statements</b> |                  | <b>financial statements</b> |                |
|  |             | 1 three-month period        |                  | 1 three-month period        |                |
|  |             | ended                       |                  | ended                       |                |
|  |             | 30 September                |                  | 30 September                |                |
|  |             | 2014                        | 2013             | 2014                        | 2013           |
|  |             |                             | (Restated)       |                             | (Restated)     |
|  |             | <i>(in thousand Baht)</i>   |                  |                             |                |
| <b><i>Income</i></b>                                     |             |                             |                  |                             |                |
| Revenue from sale of goods and rendering of services     | 3           | 2,003,200                   | 2,158,627        | 630,847                     | 689,986        |
| Interest income  | 3           | 1,867                       | 58               | 4,650                       | 3,837          |
| Net foreign exchange gain                                |             | 242                         | -                | 832                         | 184            |
| Other income   |             | 35,754                      | 35,424           | 59,106                      | 62,364         |
| <b>Total income</b>                                      |             | <b>2,041,063</b>            | <b>2,194,109</b> | <b>695,435</b>              | <b>756,371</b> |
| <b><i>Expenses</i></b>                                   |             |                             |                  |                             |                |
| Cost of sale of goods and rendering of services          | 3           | 1,687,679                   | 1,783,611        | 476,071                     | 534,403        |
| Selling expenses   |             | 32,988                      | 31,141           | 16,486                      | 7,440          |
| Administrative expenses                                  |             | 138,226                     | 157,722          | 75,636                      | 92,512         |
| Net foreign exchange loss                                |             | -                           | 568              | -                           | -              |
| <b>Total expenses</b>                                    |             | <b>1,858,893</b>            | <b>1,973,042</b> | <b>568,193</b>              | <b>634,355</b> |
| <b>Share of profit of investment</b>                     |             |                             |                  |                             |                |
| Associates   |             | 11,935                      | 4,327            | -                           | -              |
| <b>Profit before finance cost and income tax expense</b> |             | <b>194,105</b>              | <b>225,394</b>   | <b>127,242</b>              | <b>122,016</b> |
| Finance costs  |             | (35,996)                    | (40,705)         | (12,870)                    | (15,055)       |
| <b>Profit before income tax expense</b>                  |             | <b>158,109</b>              | <b>184,689</b>   | <b>114,372</b>              | <b>106,961</b> |
| Income tax expense                                       | 15          | (15,581)                    | (15,188)         | (9,050)                     | (5,062)        |
| <b>Profit for the period</b>                             |             | <b>142,528</b>              | <b>169,501</b>   | <b>105,322</b>              | <b>101,899</b> |
| <b>Basic earnings per share (Baht)</b>                   | 16          | <b>0.34</b>                 | <b>0.40</b>      | <b>0.25</b>                 | <b>0.24</b>    |

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

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of comprehensive income (Unaudited)**

|  | <b>Consolidated</b>         |                | <b>Separate</b>             |                |
|--|-----------------------------|----------------|-----------------------------|----------------|
|  | <b>financial statements</b> |                | <b>financial statements</b> |                |
|  | 1 three-month period        |                | 1 three-month period        |                |
|  | ended                       |                | ended                       |                |
|  | 30 September                |                | 30 September                |                |
|  | 2014                        | 2013           | 2014                        | 2013           |
|  |                             | (Restated)     |                             | (Restated)     |
|  | <i>(in thousand Baht)</i>   |                |                             |                |
| <b>Profit for the period</b>                                       | <b>142,528</b>              | <b>169,501</b> | <b>105,322</b>              | <b>101,899</b> |
| <b>Other comprehensive income</b>                                  |                             |                |                             |                |
| Foreign currency translation differences for<br>foreign operations | 2,655                       | (963)          | -                           | -              |
| <b>Other comprehensive income for the period</b>                   | <b>2,655</b>                | <b>(963)</b>   | <b>-</b>                    | <b>-</b>       |
| <b>Total comprehensive income for the period</b>                   | <b>145,183</b>              | <b>168,538</b> | <b>105,322</b>              | <b>101,899</b> |

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**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of income (Unaudited)**

|  |      | <b>Consolidated</b>         |                  | <b>Separate</b>             |                  |
|--|------|-----------------------------|------------------|-----------------------------|------------------|
|  |      | <b>financial statements</b> |                  | <b>financial statements</b> |                  |
|  |      | Nine-month period ended     |                  | Nine-month period ended     |                  |
|  |      | 30 September                |                  | 30 September                |                  |
| <i>Note</i>  |      | 2014                        | 2013             | 2014                        | 2013             |
|  |      |                             | (Restated)       |                             | (Restated)       |
|  |      | <i>(in thousand Baht)</i>   |                  |                             |                  |
| <b><i>Income</i></b>                                 |      |                             |                  |                             |                  |
| Revenue from sale of goods and rendering of services | 3    | 5,990,827                   | 6,965,265        | 1,989,508                   | 2,280,384        |
| Dividends income                                     | 3, 6 | 3,655                       | 2,996            | 71,758                      | 54,079           |
| Interest income                                      | 3    | 5,258                       | 1,123            | 13,835                      | 12,053           |
| Net foreign exchange gain                            |      | 2,836                       | -                | 966                         | 1,924            |
| Other income   |      | 92,888                      | 119,272          | 161,436                     | 196,928          |
| <b>Total income</b>                                  |      | <b>6,095,464</b>            | <b>7,088,656</b> | <b>2,237,503</b>            | <b>2,545,368</b> |
| <b><i>Expenses</i></b>                               |      |                             |                  |                             |                  |
| Cost of sale of goods and rendering of services      | 3    | 4,972,371                   | 5,782,287        | 1,477,617                   | 1,744,058        |
| Selling expenses                                     |      | 90,780                      | 100,540          | 30,276                      | 23,969           |
| Administrative expenses                              |      | 473,769                     | 463,727          | 266,213                     | 290,791          |
| Net foreign exchange loss                            |      | -                           | 45,365           | -                           | -                |
| <b>Total expenses</b>                                |      | <b>5,536,920</b>            | <b>6,391,919</b> | <b>1,774,106</b>            | <b>2,058,818</b> |
| <b>Share of profit of investment</b>                 |      |                             |                  |                             |                  |
| Associates   |      | 40,162                      | 25,186           | -                           | -                |
| <b>Profit before income tax expense</b>              |      | <b>598,706</b>              | <b>721,923</b>   | <b>463,397</b>              | <b>486,550</b>   |
| Finance costs  |      | (112,214)                   | (117,723)        | (42,061)                    | (41,027)         |
| <b>Profit before income tax expense</b>              |      | <b>486,492</b>              | <b>604,200</b>   | <b>421,336</b>              | <b>445,523</b>   |
| Income tax expense                                   | 15   | (47,477)                    | (53,538)         | (24,681)                    | (20,377)         |
| <b>Profit for the period</b>                         |      | <b>439,015</b>              | <b>550,662</b>   | <b>396,655</b>              | <b>425,146</b>   |
| <b>Basic earnings per share (Baht)</b>               | 16   | <b>1.03</b>                 | <b>1.30</b>      | <b>0.93</b>                 | <b>1.00</b>      |

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**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of comprehensive income (Unaudited)**

|  | <b>Consolidated</b>         |                | <b>Separate</b>             |                |
|--|-----------------------------|----------------|-----------------------------|----------------|
|  | <b>financial statements</b> |                | <b>financial statements</b> |                |
|  | Nine-month period ended     |                | Nine-month period ended     |                |
|  | 30 September                |                | 30 September                |                |
|  | 2014                        | 2013           | 2014                        | 2013           |
|  |                             | (Restated)     |                             | (Restated)     |
|  | <i>(in thousand Baht)</i>   |                |                             |                |
| <b>Profit for the period</b>                                       | <b>439,015</b>              | <b>550,662</b> | <b>396,655</b>              | <b>425,146</b> |
| <b>Other comprehensive income</b>                                  |                             |                |                             |                |
| Foreign currency translation differences for<br>foreign operations | 1,720                       | 601            | -                           | -              |
| <b>Other comprehensive income for the period</b>                   | <b>1,720</b>                | <b>601</b>     | <b>-</b>                    | <b>-</b>       |
| <b>Total comprehensive income for the period</b>                   | <b>440,735</b>              | <b>551,263</b> | <b>396,655</b>              | <b>425,146</b> |

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

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of changes in equity (Unaudited)**

|  |  |  |  |  |  |  |  |  |  | <b>Consolidated financial statements</b> |  |                            |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|----------------------------|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  | Retained earnings                        |  | Other components of equity |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Foreign currency           |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | translation                |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | differences for            |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | foreign operations         |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Revaluation surplus on ass |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | the Company                |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | subsidiaries               |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Legal reserve              |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Unappropriated             |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | share capital              |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | premium                    |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Rights for                 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | employee                   |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | stock                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | option                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | plan                       |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Total                      |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | equity                     |  |  |  |  |  |



**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of changes in equity (Unaudited)**

| <b>Consolidated financial statements</b>                           |      |  |                  |   |                   |                  |  |                  |
|--|------|--|------------------|---|-------------------|------------------|--|------------------|
|  | Note | Issued and<br>paid-up<br>share capital | Share<br>premium | Rights for<br>employee<br>stock<br>option<br>plan | Retained earnings |                  | Other<br>components of<br>equity   | Total<br>equity  |
|  |      |  |                  |   | Legal reserve     | Unappropriated   | Foreign currency<br>translation<br>differences for<br>foreign operations |                  |
| <i>(in thousand Baht)</i>  |      |  |                  |   |                   |                  |  |                  |
| <b>Nine month period ended 30 September 2014</b>                   |      |  |                  |   |                   |                  |  |                  |
| <b>Balance at 1 January 2014</b>                                   |      | <b>424,946</b>                         | <b>712,683</b>   | <b>6,871</b>                                      | <b>55,671</b>     | <b>3,672,263</b> | <b>276</b>   | <b>4,872,710</b> |
| <b>Transactions with owners, recorded directly in equity</b>       |      |  |                  |   |                   |                  |  |                  |
| <i>Contributions by and distributions to owners of the Company</i> |      |  |                  |   |                   |                  |  |                  |
| Issue of ordinary shares   | 13   | 248                                    | 3,761            | -   | -                 | -                | -  | 4,009            |
| Dividends to owners of the Company                                 | 17   | -                                      | -                | -   | -                 | (306,135)        | -  | (306,135)        |
| Rights for employee stock option plan                              | 12   | -                                      | -                | (6,871)   | -                 | -                | -  | (6,871)          |
| <b>Total transactions with owners, recorded directly in equity</b> |      | <b>248</b>                             | <b>3,761</b>     | <b>(6,871)</b>                                    | <b>-</b>          | <b>(306,135)</b> | <b>-</b>   | <b>(308,997)</b> |
| <b>Comprehensive income for the period</b>                         |      |  |                  |   |                   |                  |  |                  |
| Profit   |      | -                                      | -                | -   | -                 | 439,015          | -  | 439,015          |
| Other comprehensive income   |      | -                                      | -                | -   | -                 | -                | 1,720  | 1,720            |
| <b>Total comprehensive income for the period</b>                   |      | <b>-</b>                               | <b>-</b>         | <b>-</b>  | <b>-</b>          | <b>439,015</b>   | <b>1,720</b>   | <b>440,735</b>   |
| <b>Balance at 30 September 2014</b>                                |      | <b>425,194</b>                         | <b>716,444</b>   | <b>-</b>  | <b>55,671</b>     | <b>3,805,143</b> | <b>1,996</b>   | <b>5,004,448</b> |

**Somboon Advance Technology Public Company Limited and its Subsidiaries**  
**Statement of changes in equity (Unaudited)**

**Separate financial statements**

|  | Note | Issued and paid-up share capital | Share premium  | Rights for employee stock option plan<br><i>(in thousand Baht)</i> | Retained earnings |                  | Revaluation surplus on assets of the Company | Total equity     |
|--|------|----------------------------------|----------------|--|-------------------|------------------|--|------------------|
|  |      |                                  |                |  | Legal reserve     | Unappropriated   |  |                  |
| <b>Nine month period ended 30 September 2013</b>                   |      |                                  |                |  |                   |                  |  |                  |
| <b>Balance at 1 January 2013 - as reported</b>                     |      | <b>339,923</b>                   | <b>711,432</b> | <b>726</b>   | <b>34,176</b>     | <b>2,398,018</b> | <b>56,418</b>                                | <b>3,540,693</b> |
| Impact of changes in accounting policies                           |      |                                  |                |  |                   |                  |  |                  |
| - Deferred income tax  |      | -                                | -              | -  | -                 | 3,082            | -  | 3,082            |
| - Property, plant and equipment                                    | 7    | -                                | -              | -  | -                 | (34,554)         | (56,418)                                     | (90,972)         |
| <b>Balance at 1 January 2013 - restated</b>                        |      | <b>339,923</b>                   | <b>711,432</b> | <b>726</b>   | <b>34,176</b>     | <b>2,366,546</b> | <b>-</b>                                     | <b>3,452,803</b> |
| <b>Transactions with owners, recorded directly in equity</b>       |      |                                  |                |  |                   |                  |  |                  |
| <i>Contributions by and distributions to owners of the Company</i> |      |                                  |                |  |                   |                  |  |                  |
| Issue of ordinary shares   | 13   | 85,023                           | 1,251          | -  | -                 | (84,989)         | -  | 1,285            |
| Dividends to owners of the Company                                 | 17   | -                                | -              | -  | -                 | (249,018)        | -  | (249,018)        |
| Rights for employee stock option plan                              | 12   | -                                | -              | 2,845  | -                 | -                | -  | 2,845            |
| <b>Total transactions with owners, recorded directly in equity</b> |      | <b>85,023</b>                    | <b>1,251</b>   | <b>2,845</b>   | <b>-</b>          | <b>(334,007)</b> | <b>-</b>                                     | <b>(244,888)</b> |
| <b>Comprehensive income for the period</b>                         |      |                                  |                |  |                   |                  |  |                  |
| Profit - restated  |      | -                                | -              | -  | -                 | 425,146          | -  | 425,146          |
| <b>Total comprehensive income for the period</b>                   |      | <b>-</b>                         | <b>-</b>       | <b>-</b>   | <b>-</b>          | <b>425,146</b>   | <b>-</b>                                     | <b>425,146</b>   |
| Transfer to legal reserve  |      | -                                | -              | -  | 8,495             | (8,495)          | -  | -                |
| <b>Balance at 30 September 2013</b>                                |      | <b>424,946</b>                   | <b>712,683</b> | <b>3,571</b>   | <b>42,671</b>     | <b>2,449,190</b> | <b>-</b>                                     | <b>3,633,061</b> |

The accompanying notes are an integral part these financial statements.

## Somboon Advance Technology Public Company Limited and its Subsidiaries

### Statement of changes in equity (Unaudited)

|  | Note | Separate financial statements    |                |                                       |                   |                  | Total equity     |
|--|------|----------------------------------|----------------|---------------------------------------|-------------------|------------------|------------------|
|  |      | Issued and paid-up share capital | Share premium  | Rights for employee stock option plan | Retained earnings |                  |                  |
|  |      |                                  |                |                                       | Legal reserve     | Unappropriated   |                  |
| <i>(in thousand Baht)</i>  |      |                                  |                |                                       |                   |                  |                  |
| <b>Nine month period ended 30 September 2014</b>                   |      |                                  |                |                                       |                   |                  |                  |
| <b>Balance at 1 January 2014</b>                                   |      | <b>424,946</b>                   | <b>712,683</b> | <b>6,871</b>                          | <b>42,671</b>     | <b>2,628,410</b> | <b>3,815,581</b> |
| <b>Transactions with owners, recorded directly in equity</b>       |      |                                  |                |                                       |                   |                  |                  |
| <i>Contributions by and distributions to owners of the Company</i> |      |                                  |                |                                       |                   |                  |                  |
| Issue of ordinary shares   | 13   | 248                              | 3,761          | -                                     | -                 | -                | 4,009            |
| Dividends to owners of the Company                                 | 17   | -                                | -              | -                                     | -                 | (306,135)        | (306,135)        |
| Rights for employee stock option plan                              | 12   | -                                | -              | (6,871)                               | -                 | -                | (6,871)          |
| <b>Total transactions with owners, recorded directly in equity</b> |      | <b>248</b>                       | <b>3,761</b>   | <b>(6,871)</b>                        | <b>-</b>          | <b>(306,135)</b> | <b>(308,997)</b> |
| <b>Comprehensive income for the period</b>                         |      |                                  |                |                                       |                   |                  |                  |
| Profit   |      | -                                | -              | -                                     | -                 | 396,655          | 396,655          |
| <b>Total comprehensive income for the period</b>                   |      | <b>-</b>                         | <b>-</b>       | <b>-</b>                              | <b>-</b>          | <b>396,655</b>   | <b>396,655</b>   |
| <b>Balance at 30 September 2014</b>                                |      | <b>425,194</b>                   | <b>716,444</b> | <b>-</b>                              | <b>42,671</b>     | <b>2,718,930</b> | <b>3,903,239</b> |

The accompanying notes are an integral part these financial statements.

## Somboon Advance Technology Public Company Limited and its Subsidiaries

### Statement of cash flows (Unaudited)

|  | <b>Consolidated</b>         |                         | <b>Separate</b>             |                       |
|--|-----------------------------|-------------------------|-----------------------------|-----------------------|
|  | <b>financial statements</b> |                         | <b>financial statements</b> |                       |
|  | Nine-month period ended     |                         | Nine-month period ended     |                       |
|  | 30 September                |                         | 30 September                |                       |
|  | 2014                        | 2013                    | 2014                        | 2013                  |
|  |                             | (Restated)              |                             | (Restated)            |
|  | <i>(in thousand Baht)</i>   |                         |                             |                       |
| <i>Cash flows from operating activities</i>                          |                             |                         |                             |                       |
| Profit for the period  | 439,015                     | 550,662                 | 396,655                     | 425,146               |
| <i>Adjustments for</i>   |                             |                         |                             |                       |
| Depreciation and amortisation  | 623,842                     | 592,278                 | 193,982                     | 182,612               |
| Written-off property, plant and equipment                            | 11,541                      | 16,493                  | -                           | 2,248                 |
| Interest income  | (5,258)                     | (1,123)                 | (13,835)                    | (12,053)              |
| Finance costs  | 112,214                     | 117,723                 | 42,061                      | 41,027                |
| Set up allowance for doubtful account                                | -                           | 68                      | -                           | -                     |
| Set up allowance for decline in value of inventories and spare parts | 3,715                       | 3,901                   | 246                         | 1,387                 |
| Unrealised loss (gain) on exchange                                   | 1,892                       | 3,754                   | (551)                       | 803                   |
| Loss (gain) on disposal of property plant and equipment              | (1,018)                     | 13                      | (1,023)                     | (5)                   |
| Share of profit of associates  | (40,162)                    | (25,186)                | -                           | -                     |
| Dividends income   | (3,655)                     | (2,996)                 | (71,758)                    | (54,079)              |
| Employee benefit obligations   | 16,795                      | 11,462                  | 6,563                       | 5,521                 |
| Expenses for employee stock option plan (reversal)                   | (3,824)                     | 2,845                   | (3,824)                     | 2,845                 |
| Income tax expense   | 47,477                      | 53,538                  | 24,681                      | 20,377                |
|  | <u>1,202,574</u>            | <u>1,323,432</u>        | <u>573,197</u>              | <u>615,829</u>        |
| <i>Changes in operating assets and liabilities</i>                   |                             |                         |                             |                       |
| Trade accounts receivable  | (39,333)                    | 195,521                 | 20,884                      | 30,333                |
| Other receivables - related parties                                  | -                           | 138                     | (32,631)                    | (1,336)               |
| Inventories  | (26,664)                    | 21,124                  | (4,559)                     | 28,238                |
| Other receivables  | (21,743)                    | 1,152                   | (1,729)                     | 3,015                 |
| Other current assets   | (20,647)                    | 22,554                  | (828)                       | 3,430                 |
| Other non-current assets   | (6,057)                     | 1,434                   | (14)                        | 3,600                 |
| Trade accounts payable   | (366)                       | (342,475)               | (21,410)                    | (94,762)              |
| Other payables - related parties                                     | -                           | 7                       | (4,086)                     | (753)                 |
| Other current liabilities  | 54,085                      | 218,423                 | 17,958                      | 67,721                |
| Other non-current liabilities  | (1,398)                     | 912                     | 906                         | 933                   |
| Cash generated from operating activities                             | 1,140,451                   | 1,442,222               | 547,688                     | 656,248               |
| Employee benefit paid  | (6,294)                     | (9,158)                 | (885)                       | (9,158)               |
| Income tax paid  | (80,471)                    | (53,476)                | (30,369)                    | (18,434)              |
| <b>Net cash from operating activities</b>                            | <b><u>1,053,686</u></b>     | <b><u>1,379,588</u></b> | <b><u>516,434</u></b>       | <b><u>628,656</u></b> |

The accompanying notes are an integral part these financial statements.

## Somboon Advance Technology Public Company Limited and its Subsidiaries

### Statement of cash flows (Unaudited)

|   | <b>Consolidated</b>          |                                | <b>Separate</b>              |                              |
|---|------------------------------|--------------------------------|------------------------------|------------------------------|
|   | <b>financial statements</b>  |                                | <b>financial statements</b>  |                              |
|   | Nine-month period ended      |                                | Nine-month period ended      |                              |
|   | 30 September                 |                                | 30 September                 |                              |
|   | 2014                         | 2013                           | 2014                         | 2013                         |
|   |                              | (Restated)                     |                              | (Restated)                   |
|   | <i>(in thousand Baht)</i>    |                                |                              |                              |
| <b><i>Cash flows from investing activities</i></b>                                      |                              |                                |                              |                              |
| Interest received   | 5,258                        | 1,123                          | 14,213                       | 12,053                       |
| Purchase of current investment  | (116,718)                    | -                              | (102,656)                    | -                            |
| Dividends received from subsidiary  | -                            | -                              | 71,758                       | 54,079                       |
| Dividends received from associates  | 6,663                        | 1,236                          | -                            | -                            |
| Dividends received from other company   | 3,655                        | 2,996                          | -                            | -                            |
| Short-term loans to subsidiaries  | -                            | -                              | (950,000)                    | (420,000)                    |
| Proceeds from repayment of short-term loans<br>to subsidiaries                          | -                            | -                              | 890,000                      | 370,000                      |
| Cash payment for investment in subsidiaries   | -                            | -                              | (10,336)                     | (150,000)                    |
| Purchase of property, plant and equipment   | (470,137)                    | (1,005,946)                    | (58,271)                     | (383,692)                    |
| Sale of property, plant and equipment   | 2,430                        | 31                             | 1,028                        | 5                            |
| (Increase) decrease in deposit for purchases of land                                    | (2,795)                      | 39,365                         | (2,794)                      | 2,550                        |
| (Increase) decrease in spare supplies and<br>spare parts for machinery                  | (4,080)                      | (12,763)                       | 1,898                        | (342)                        |
| Purchase of intangible assets   | (6,059)                      | (7,203)                        | (4,474)                      | (617)                        |
| <b>Net cash used in investing activities</b>  | <b><u>(581,783)</u></b>      | <b><u>(981,161)</u></b>        | <b><u>(149,634)</u></b>      | <b><u>(515,964)</u></b>      |
| <b><i>Cash flows from financing activities</i></b>                                      |                              |                                |                              |                              |
| Finance costs paid  | (110,610)                    | (118,162)                      | (40,059)                     | (39,827)                     |
| Proceeds from short-term loan from financial institutions                               | (12)                         | -                              | -                            | -                            |
| Repayment of short-term loan from financial institutions                                | -                            | -                              | -                            | -                            |
| Increase (decrease) in short-term loans from financial institutions<br>- trust receipts | (2,131)                      | 91,734                         | -                            | -                            |
| Increase (decrease) in finance lease liabilities  | 77                           | (20,201)                       | (264)                        | (248)                        |
| Proceeds from long-term borrowings  | 198,540                      | 478,094                        | 17,200                       | 238,280                      |
| Repayment of long-term borrowings   | (424,956)                    | (386,623)                      | (164,292)                    | (127,560)                    |
| Dividends paid  | (306,135)                    | (249,018)                      | (306,135)                    | (249,018)                    |
| Cash payment form rights for employee stock option plan                                 | (5,337)                      | -                              | (5,337)                      | -                            |
| Proceeds from issue of ordinary shares  | 4,009                        | 1,284                          | 4,009                        | 1,284                        |
| <b>Net cash used in financing activities</b>  | <b><u>(646,555)</u></b>      | <b><u>(202,892)</u></b>        | <b><u>(494,878)</u></b>      | <b><u>(177,089)</u></b>      |
| <b>Net increase (decrease) in cash and cash equivalents</b>                             | <b><u>(174,652)</u></b>      | <b><u>195,535</u></b>          | <b><u>(128,078)</u></b>      | <b><u>(64,397)</u></b>       |
| Cash and cash equivalents at 1 January  | <u>1,040,520</u>             | <u>814,630</u>                 | <u>427,887</u>               | <u>341,569</u>               |
| <b>Cash and cash equivalents at 30 September</b>  | <b><u><u>865,868</u></u></b> | <b><u><u>1,010,165</u></u></b> | <b><u><u>299,809</u></u></b> | <b><u><u>277,172</u></u></b> |
| <b><i>Non-cash transactions</i></b>   |                              |                                |                              |                              |
| Accounts payable-purchase of assets   | 102,454                      | 163,376                        | 10,275                       | 45,095                       |

The accompanying notes are an integral part these financial statements.