

Translation

**Notification of the Department of Business Development
Re: Mandatory Summary Items in a Financial Statement
(No. 2)
B.E. 2559 (2016)**

Whereas it is expedient to revise the Notification of the Department of Business Development Re: Mandatory Summary Items in a Financial Statement B.E. 2554 (2011) for suitability and consistency with accounting standards.

By virtue of section 11 paragraph three of the Accounting Act B.E. 2543 (2000), the Director-General of the Department of Business Development by the approval of the Ministry of Commerce hereby issues the following Notification:

Article 1. Form 3 Financial Statement of Public Limited Company, annexed to the Notification of the Department of Business Development Re: Mandatory Summary Items in a Financial Statement B.E. 2554 (2011), dated 28th September B.E. 2554 (2011), shall be repealed and replaced by Form 3 Financial Statement of Public Limited Company annexed to this Notification.

Article 2. The provisions in article 6 of Notification of the Department of Business Development Re: Mandatory Summary Items in a Financial Statement B.E. 2554 (2011), dated 28th September B.E. 2554 (2011), shall be repealed and replaced by the following:

“In the case where a financial reporting standard prescribes an item statement different from or in addition to the prescription under this Notification, the entity with bookkeeping obligations shall comply with the financial reporting standard or show such item as a group of items in accordance with the form annexed to this Notification after taking into consideration the suitability of the type and characteristics of the item, as well as state additional details in the explanation to financial statement.”

Article 3. This Notification shall apply to financial statements with accounting periods commencing on or after 1st January B.E. 2560 (2017).

Given on the 11th October B.E. 2559 (2016)
Banjongjit Angsusing
Director-General of the Department of Business Development