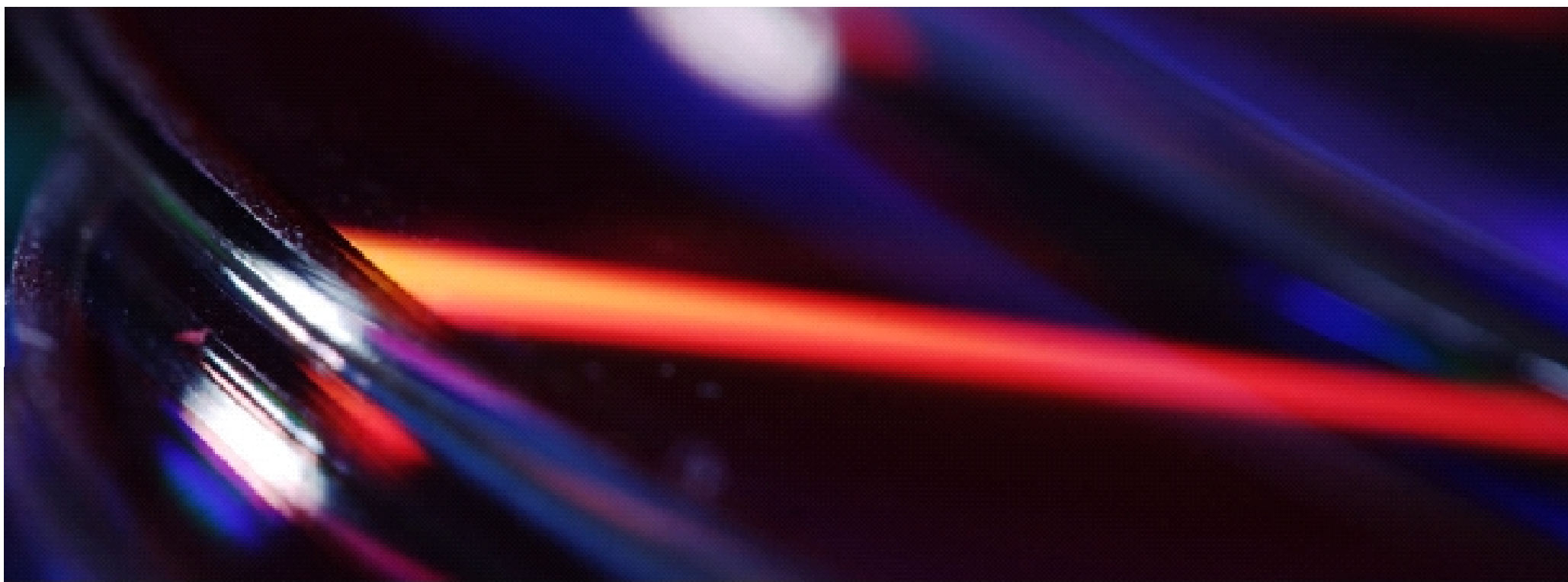


SUMMARY OF STATUS OF THAI ACCOUNTING/ REPORTING PRONOUNCEMENTS WITH REFERENCE TO INTERNATIONAL ACCOUNTING/ REPORTING PRONOUNCEMENTS

DECEMBER 2012



LEGEND

IFRS: International Financial Reporting Standard

TFRS: Thai Financial Reporting Standard

IAS: International Accounting Standard

TAS: Thai Accounting Standard

IFRIC: International Financial Reporting Interpretations Committee

TFRIC: Thai Financial Reporting Interpretations Committee

**SIC: Standing Interpretation Committee of the IASC
(International Accounting Standards Committee)**

TSIC: Thai Standing Interpretation Committee

IFRS	Name	TFRS
1.	First-time Adoption of International Financial Reporting Standards	Under preparation
2.	Share-based Payment	Effective in 2011
3.	Business Combinations	Effective in 2011
4.	Insurance Contracts	Under preparation
5.	Non-current Assets Held for Sale and Discontinued Operations	Effective in 2011
6.	Exploration for and Evaluation of Mineral Resources	Effective in 2011
7.	Financial Instruments: Disclosures	Under preparation
8.	Operating Segments	To be effective in 2013
9.	Financial Instruments	Under preparation
10.	Consolidated Financial Statements	No plan to implement
11.	Joint Arrangements	No plan to implement
12.	Disclosure of Interests in Other Entities	No plan to implement
13.	Fair Value Measurement	No plan to implement

IAS	Name	TAS Status
1.	Presentation of Financial Statements	Effective in 2011
2.	Inventories	Effective in 2011
7.	Statement of Cash Flows	Effective in 2011
8.	Accounting Policies, Changes in Accounting Estimates and Errors	Effective in 2011
10.	Events after the Reporting Period	Effective in 2011
11.	Construction Contracts	Effective in 2011
12.	Income Taxes	To be effective in 2013
16.	Property, Plant, and Equipment	Effective in 2011
17.	Leases	Effective in 2011
18.	Revenue	Effective in 2011
19.	Employee Benefits	Effective in 2011
20.	Accounting for Government Grants and Disclosure of Government Assistance	To be effective in 2013
21	The Effects of Changes in Foreign Exchange Rates	To be effective in 2013

IAS	Name	TAS Status
23	Borrowing Costs	Effective in 2011
24	Related Party Disclosures	Effective in 2011
26	Accounting and Reporting by Retirement Benefit Plans	Effective in 2011
27	Consolidated and Separate Financial Statements	Effective in 2011
28	Investments in Associates	Effective in 2011
29	Financial Report in Hyperinflationary Economies	Effective in 2011
31	Interests in Joint Ventures	Effective in 2011
33	Earnings per Share	Effective in 2011
34	Interim Financial Reporting	Effective in 2011
36	Impairment of Assets	Effective in 2011
37	Provisions, Contingent Liabilities and Contingent Assets	Effective in 2011

IAS	Name	TAS Status
38	Intangible Assets	Effective in 2011
39	Financial Instruments : Recognition and Measurement	To be issued as TFRS 9
40	Investment Property	Effective in 2011
41	Agriculture	Finished, under final review

IFRIC	Name	TFRIC Status
1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	Under preparation
2	Members' Shares in Co-operative Entities and Similar Instruments	Under preparation
3	Emission rights	Under preparation
4	Determining whether an Arrangement contains a Lease	To be effective in 2014

IFRIC

Name

TFRIC Status

5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	Under preparation
6	Liabilities arising from Participating in a Specific Market-Waste Electrical and Electronic Equipment	No plan to implement
7	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	Under preparation
9	Re-assessment of Embedded Derivatives	Under preparation
10	Interim Financial Reporting and Impairment	Under preparation
12	Service Concession Arrangements	To be effective in 2014
13	Customer Loyalty Programmes	To be effective in 2014
14	IAS19-The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	Under preparation

IFRIC	Name	TFRIC Status
15	Agreements for the Construction of Real Estate	Effective in 2011
16	Hedges of Net Investment in a Foreign Operation	Under preparation
17	Distributions of Non-cash Assets to Owners	Under preparation
18	Transfers of Assets from Customers	Under preparation
19	Extinguishing Financial Liabilities with Equity Instruments	No plan to implement
20	Stripping Costs in the Production Phase of a Surface Mine	No plan to implement

SIC	Name	TSIC Status
7	Introduction of the Euro	No plan to implement
10	Government Assistance-No Specific Relation to Operating Activities	To be effective in 2013
12	Consolidation-Special Purpose Entities	No plan to implement

SIC	Name	TSIC Status
13	Jointly Controlled Entities-Non-Monetary Contributions by Venturers	Under preparation
15	Operating Leases-Incentives	Under preparation
21	Income Taxes-Recovery of Revalued Non-Depreciable Assets	To be effective in 2013
25	Income Taxes-Changes in the Tax Status of an Entity or its Shareholders	To be effective in 2013
27	Evaluating the Substance of Transactions in the Legal Form of a Lease	Under preparation
29	Service Concession Arrangements: Disclosures	To be effective in 2014
31	Revenue-Barter Transactions Involving Advertising Services	Effective in 2011
32	Intangible Assets-Web Site Costs	Under preparation

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