

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

To the Shareholders and the Board of Directors of Scan Inter Public Company Limited

I have reviewed the interim consolidated financial information of Scan Inter Public Company Limited and its subsidiaries, and the interim separate financial information of Scan Inter Public Company Limited. These comprise the consolidated and separate statements of financial position as at 30 September 2017, and the related consolidated and separate statements of income and comprehensive income for the three-month and nine-month periods then ended, and the related consolidated and separate statements of changes in equity and cash flows for the nine-month period then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, "Interim Financial Reporting". My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

Scope of review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

PricewaterhouseCoopers ABAS Ltd.

Chaisiri Ruangritchai

Certified Public Accountant (Thailand) No. 4526

Bangkok

9 November 2017

SCAN INTER PUBLIC COMPANY LIMITED

**INTERIM CONSOLIDATED AND SEPARATE
FINANCIAL INFORMATION
(UNAUDITED)**

30 SEPTEMBER 2017

Scan Inter Public Company Limited
Statement of Financial Position
As at 30 September 2017

		Consolidated		Separate	
		financial information		financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 September	31 December	30 September	31 December
		2017	2016	2017	2016
Notes	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Assets					
Current assets					
Cash and cash equivalents	7	104,436	284,043	78,983	237,934
Short-term investments		6,805	12,155	6,805	6,910
Trade and other receivables, net	8	360,337	355,702	326,653	329,329
Current portion of finance lease receivables, net	9	12,294	11,657	12,294	11,657
Short-term loan to related party	25	-	-	5,424	5,424
Inventories, net	10	792,727	785,870	784,483	779,872
Other current assets		20,999	18,125	17,438	15,802
Total current assets		1,297,598	1,467,552	1,232,080	1,386,928
Non-current assets					
Restricted deposits		-	10,001	-	10,001
Finance lease receivables, net	9	211,131	220,511	211,131	220,511
Long-term loans to related parties	25	-	-	135,968	92,178
Investments in subsidiaries	11	-	-	545,955	543,705
Investment property, net	12	27,536	38,109	26,694	27,811
Property, plant and equipment, net	13	2,461,161	2,421,832	1,819,714	1,857,434
Intangible assets, net	13	164,932	131,623	57,774	17,557
Goodwill		210,787	210,787	-	-
Deferred tax assets		1,105	1,241	-	-
Other non-current assets		22,595	43,001	20,849	23,819
Total non-current assets		3,099,247	3,077,105	2,818,085	2,793,016
Total assets		4,396,845	4,544,657	4,050,165	4,179,944

Director _____ Director _____

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Financial Position (continued)
As at 30 September 2017

		Consolidated		Separate	
		financial information		financial information	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 September	31 December	30 September	31 December
		2017	2016	2017	2016
Notes	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Liabilities and equity					
Current liabilities					
Short-term loans from financial institutions	14	563,079	782,480	563,079	782,480
Trade and other payables	15	186,250	177,217	152,837	146,693
Current portion of long-term loans from financial institutions	16	152,171	140,607	130,451	118,887
Current portion of finance lease liabilities, net	17	61,342	64,776	45,917	46,970
Short-term loan from related party	25	-	-	12,000	-
Corporate income tax payable		1,648	1,433	-	-
Provisions for products and service warranties		4,354	5,984	4,354	5,984
Other current liabilities		3,841	3,567	3,072	2,563
Total current liabilities		972,685	1,176,064	911,710	1,103,577
Non-current liabilities					
Long-term loans from financial institutions	16	628,204	537,230	545,264	438,000
Finance lease liabilities, net	17	171,831	212,923	91,750	121,409
Deferred tax liabilities		81,188	80,832	29,601	28,113
Employee benefit obligations		19,911	18,398	16,870	15,197
Other non-current liabilities		10,399	12,314	10,399	12,315
Total non-current liabilities		911,533	861,697	693,884	615,034
Total liabilities		1,884,218	2,037,761	1,605,594	1,718,611

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Financial Position (continued)
As at 30 September 2017

	Consolidated		Separate	
	financial information		financial information	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	30 September	31 December	30 September	31 December
	2017	2016	2017	2016
Note	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Liabilities and equity (continued)				
Equity				
Share capital				
Authorised share capital				
	1,200,000,000 ordinary shares at a par value of Baht 0.50 per share			
	600,000	600,000	600,000	600,000
Issued and paid-up share capital				
	1,200,000,000 ordinary shares paid-up of Baht 0.50 per share			
	600,000	600,000	600,000	600,000
	Premium on share capital	1,346,389	1,346,389	1,346,389
Retained earnings				
	Appropriated - legal reserve	60,000	60,000	60,000
	Unappropriated	451,209	449,359	404,876
	Other components of equity	55,019	51,141	33,306
	Total parent's equity	2,512,617	2,506,889	2,444,571
	Non-controlling interests	10	7	-
	Total equity	2,512,627	2,506,896	2,444,571
	Total liabilities and equity	4,396,845	4,544,657	4,050,165

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Income (Unaudited)
For the three-month period ended 30 September 2017

	Notes	Consolidated financial information		Separate financial information	
		30 September 2017	30 September 2016	30 September 2017	30 September 2016
		Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Revenue	18	581,939	580,272	481,136	478,841
Cost	19	(456,525)	(455,624)	(368,228)	(367,589)
Gross profit		125,414	124,648	112,908	111,252
Gain on exchange rate		17	127	12	127
Other income	20	7,095	3,142	7,950	6,219
Profit before expenses		132,526	127,917	120,870	117,598
Selling expenses		(3,402)	(5,396)	(4,246)	(5,048)
Administrative expenses		(42,350)	(33,724)	(37,224)	(30,539)
Profit before finance costs and income tax		86,774	88,797	79,400	82,011
Finance costs		(13,779)	(11,871)	(11,709)	(9,200)
Profit before income tax		72,995	76,926	67,691	72,811
Income tax	21	(6,372)	(5,353)	(5,973)	(4,384)
Net profit for the period		<u>66,623</u>	<u>71,573</u>	<u>61,718</u>	<u>68,427</u>
Profit attributable to:					
Owners of the parent		66,622	71,572	61,718	68,427
Non-controlling interests		1	1	-	-
Net profit for the period		<u>66,623</u>	<u>71,573</u>	<u>61,718</u>	<u>68,427</u>
Earnings per share for profit					
attributable to the owners of the parent	24				
Basic earnings per share (Baht)		<u>0.06</u>	<u>0.06</u>	<u>0.05</u>	<u>0.06</u>

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Comprehensive Income (Unaudited)
For the three-month period ended 30 September 2017

	Consolidated		Separate	
	financial information		financial information	
	30 September	30 September	30 September	30 September
	2017	2016	2017	2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Net profit for the period	66,623	71,573	61,718	68,427
Other comprehensive income:				
Items that will be reclassified subsequently				
to profit or loss				
- Remeasurements of post-employment				
benefit obligations, net income tax	-	(806)	-	(806)
- Change in value of available-for-sale				
investments, net income tax	-	1	-	-
Total comprehensive income for the period	66,623	70,768	61,718	67,621
Total comprehensive income attributable to:				
Owners of the parent	66,622	70,767	61,718	67,621
Non-controlling interests	1	1	-	-
Total comprehensive income for the period	66,623	70,768	61,718	67,621

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Income (Unaudited)
For the nine-month period ended 30 September 2017

	Notes	Consolidated financial information		Separate financial information	
		30 September 2017	30 September 2016	30 September 2017	30 September 2016
		Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Revenue	18	1,835,480	1,831,144	1,550,790	1,522,978
Cost	19	(1,509,832)	(1,432,394)	(1,266,084)	(1,175,169)
Gross profit		325,648	398,750	284,706	347,809
Gain on exchange rate		164	341	164	348
Other income	20	37,810	9,478	26,781	13,261
Profit before expenses		363,622	408,569	311,651	361,418
Selling expenses		(15,947)	(24,567)	(15,822)	(23,565)
Administrative expenses		(126,120)	(111,103)	(107,218)	(93,529)
Profit before finance costs and income tax		221,555	272,899	188,611	244,324
Finance costs		(40,678)	(30,458)	(33,740)	(25,192)
Profit before income tax		180,877	242,441	154,871	219,132
Income tax	21	(11,039)	(17,392)	(7,536)	(15,279)
Net profit for the period		<u>169,838</u>	<u>225,049</u>	<u>147,335</u>	<u>203,853</u>
Profit attributable to:					
Owners of the parent		169,835	225,044	147,335	203,853
Non-controlling interests		3	5	-	-
Net profit for the period		<u>169,838</u>	<u>225,049</u>	<u>147,335</u>	<u>203,853</u>
Earnings per share for profit					
attributable to the owners of the parent	24				
Basic earnings per share (Baht)		<u>0.14</u>	<u>0.19</u>	<u>0.12</u>	<u>0.17</u>

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Comprehensive Income (Unaudited)
For the nine-month period ended 30 September 2017

	Consolidated		Separate	
	financial information		financial information	
	30 September	30 September	30 September	30 September
	2017	2016	2017	2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Net profit for the period	169,838	225,049	147,335	203,853
Other comprehensive income:				
Items that will be reclassified subsequently to profit or loss				
- Remeasurements of post-employment benefit obligations, net income tax	-	(806)	-	(806)
- Change in value of available-for-sale investments, net income tax	(10)	(123)	-	(22)
Total comprehensive income for the period	169,828	224,120	147,335	203,025
Total comprehensive income attributable to:				
Owners of the parent	169,825	224,115	14,735	203,025
Non-controlling interests	3	5	-	-
Total comprehensive income for the period	169,828	224,120	14,735	203,025

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited

Statement of Changes in Equity (Unaudited)

For the nine-month period ended 30 September 2017

Consolidated financial information							
Attributable to equity holders of the parent							
	Issued and paid-up share capital	Premium on share capital	Retained earnings		Other components of equity (Note 22)	Non- controlling interests	Total equity
Note	Thousand Baht	Thousand Baht	Appropriated - legal reserve Thousand Baht	Unappropriated Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Opening balance as at 1 January 2017	600,000	1,346,389	60,000	449,359	51,141	7	2,506,896
Share-based payment expenses	-	-	-	-	3,888	-	3,888
Dividend payment	-	-	-	(167,985)	-	-	(167,985)
23	-	-	-	(167,985)	-	-	(167,985)
Total comprehensive income (loss) for the period	-	-	-	169,835	(10)	3	169,828
Closing balance as at 30 September 2017	600,000	1,346,389	60,000	451,209	55,019	10	2,512,627
Opening balance as at 1 January 2016	600,000	1,346,389	60,000	260,782	46,588	1	2,313,760
Share-based payment expenses	-	-	-	-	3,501	-	3,501
Dividend payment	-	-	-	(120,000)	-	-	(120,000)
Total comprehensive income (loss) for the period	-	-	-	224,238	(123)	5	224,120
Closing balance as at 30 September 2016	600,000	1,346,389	60,000	365,020	49,966	6	2,421,381

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited

Statement of Changes in Equity (Unaudited)

For the nine-month period ended 30 September 2017

	Separate financial information						
	Note	Issued and paid-up share capital Thousand Baht	Premium on share capital Thousand Baht	Retained earnings		Other components of equity (Note 22) Thousand Baht	Total equity Thousand Baht
				Appropriated - legal reserve Thousand Baht	Unappropriated Thousand Baht		
Opening balance as at 1 January 2017		600,000	1,346,389	60,000	425,526	29,418	2,461,333
Share-based payment expenses		-	-	-	-	3,888	3,888
Dividend payment	23	-	-	-	(167,985)	-	(167,985)
Total comprehensive income for the period		-	-	-	147,335	-	147,335
Closing balance as at 30 September 2017		<u>600,000</u>	<u>1,346,389</u>	<u>60,000</u>	<u>404,876</u>	<u>33,306</u>	<u>2,444,571</u>
Opening balance as at 1 January 2016		600,000	1,346,389	60,000	265,476	24,772	2,296,637
Share-based payment expenses		-	-	-	-	3,501	3,501
Dividend payment		-	-	-	(120,000)	-	(120,000)
Total comprehensive income (loss) for the period		-	-	-	203,047	(22)	203,025
Closing balance as at 30 September 2016		<u>600,000</u>	<u>1,346,389</u>	<u>60,000</u>	<u>348,523</u>	<u>28,251</u>	<u>2,383,163</u>

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Cash Flows (Unaudited)
For the nine-month period ended 30 September 2017

	Notes	Consolidated financial information		Separate financial information	
		30 September 2017 Thousand Baht	30 September 2016 Thousand Baht	30 September 2017 Thousand Baht	30 September 2016 Thousand Baht
Cash flows from operating activities					
Profit before income tax		180,877	242,441	154,871	219,132
Adjustments for:					
Depreciation expenses	12, 13	131,977	118,870	108,756	100,458
Amortisation expenses	13	8,697	5,030	1,789	1,069
Interest expenses		40,678	30,458	33,740	25,192
Gain on sales of short-term investments		(32)	(784)	(1)	(552)
Allowance for doubtful debts		348	878	348	878
Write-off bad debts		-	1,238	-	-
Provisions for diminution in value of inventories		4,550	3,670	4,780	3,818
Gain on sales and lease back contracts		(2,224)	(1,895)	(2,224)	(1,895)
Gain on sales of investment property, net	20	(15,624)	-	-	-
Gain on sales of property, plant and equipment, net	20	(8,305)	(2,440)	(7,253)	(1,483)
Reversal of provision for products and services warranties expenses		(1,630)	(3,415)	(1,630)	(3,415)
Share-based payment expenses		3,888	3,501	3,888	3,501
Employee benefit obligations		1,513	1,092	1,673	828
Gain on acquisition of subsidiary		-	(192)	-	-
Interest income	20	(4,348)	(1,677)	(9,011)	(3,774)
		340,365	396,775	289,726	343,757
Changes in operating assets and liabilities					
- Trade and other receivables		(6,840)	33,129	751	36,019
- Inventories		(26,786)	(95,200)	(24,733)	(91,414)
- Other current assets		2,967	3,259	3,820	(1,818)
- Finance lease receivables		8,743	13,014	8,743	13,014
- Other non-current assets		3,840	(977)	2,403	(1,310)
- Trade and other payables		(13,800)	(95,724)	(16,601)	(75,986)
- Other current liabilities		274	(1,892)	509	1,442
Cash flows receipts from operating activities		308,763	252,384	264,618	223,704
- Interest received		4,322	2,169	8,704	4,079
- Interest paid		(44,008)	(34,041)	(37,189)	(28,215)
- Income tax paid		(15,603)	(14,894)	(10,939)	(11,388)
Net cash receipts from operating activities		253,474	205,618	225,194	188,180

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Cash Flows (Unaudited) (continued)
For the nine-month period ended 30 September 2017

	Notes	Consolidated financial information		Separate financial information	
		30 September 2017 Thousand Baht	30 September 2016 Thousand Baht	30 September 2017 Thousand Baht	30 September 2016 Thousand Baht
Cash flows from investing activities					
Increase in short-term investments, net		5,372	160,388	106	130,846
Changes in restricted deposits at financial institutions		10,001	70,994	10,001	70,994
Purchases of property, plant and equipment		(151,491)	(296,853)	(63,184)	(250,258)
Payments for increase in capital of a subsidiary	11	-	-	(2,250)	(180,000)
Payments for acquisitions of subsidiaries, net of cash in the subsidiaries		-	(161,438)	-	(66,054)
Deposit payment for acquisition of a subsidiary		-	(10,000)	-	-
Net cash payments for short-term loans to related parties		-	-	-	(26,098)
Payments for loans to related parties	25	-	-	(82,050)	-
Receipts from loans to related parties	25	-	-	38,260	-
Proceeds from disposals of investment property		25,080	-	-	-
Proceeds from disposals of property, plant and equipment		12,540	12,029	7,451	2,123
Proceeds from dividends income		-	-	-	20,000
Purchases of intangible assets		(1,510)	(1,432)	(1,510)	(970)
Net cash payments for investing activities		(100,008)	(226,312)	(93,176)	(299,417)
Cash flows from financing activities					
Net cash receipts from (payments for) short-term loans from financial institutions, net		(219,401)	142,061	(219,401)	149,480
Proceeds from long-term loans from financial institutions	16	260,000	567,200	260,000	437,200
Repayments for long-term loans from financial institutions	16	(157,462)	(354,874)	(141,172)	(220,154)
Net cash receipts from short-term loan from related party	25	-	-	12,000	-
Proceeds from sales and leaseback contracts		2,940	1,946	2,940	1,946
Repayments for liabilities under finance lease agreements		(51,189)	(60,553)	(37,375)	(56,763)
Dividends payments		(167,961)	(119,984)	(167,961)	(119,984)
Net cash receipts from (payments for) financing activities		(333,073)	175,796	(290,969)	191,725

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

Scan Inter Public Company Limited
Statement of Cash Flows (Unaudited) (continued)
For the nine-month period ended 30 September 2017

	Note	Consolidated		Separate	
		financial information		financial information	
		30 September	30 September	30 September	30 September
		2017	2016	2017	2016
		Thousand	Thousand	Thousand	Thousand
		Baht	Baht	Baht	Baht
Net increase (decrease) in cash and cash equivalents		(179,607)	155,102	(158,951)	80,488
Cash and cash equivalents - opening balance		284,043	163,544	237,934	119,283
Cash and cash equivalents - closing balance	7	<u>104,436</u>	<u>318,646</u>	<u>78,983</u>	<u>199,771</u>
Non-cash items					
Purchases of assets under finance lease agreements		6,663	117,329	6,663	2,678
Payable balances from purchases of property, plant and equipment (include in other payables)		20	436	20	436
Payable balances from purchases of intangible assets (include in other payables and other non-current liabilities)		25,000	-	25,000	-
Depreciation capitalised as intangible assets under development		2,786	1,273	2,786	1,273
Transfer from inventories to property, plant and equipment		12,721	(4,696)	12,721	(4,696)

The condensed notes to the interim financial information from pages 14 to 33 are an integral part of this interim financial information.

1 General information

Scan Inter Public Company Limited (the Company) is a public limited company, which is listed on the Stock Exchange of Thailand, and is incorporated and domiciled in Thailand. The current address of the Company's registered office is at 355, Bondstreet Road, Bang Phut Sub-district, Pak Kret District, Nonthaburi.

For reporting purposes, the Company and its subsidiaries are referred to as "the Group".

The principal business operations of the Group are trade of gas through NGV service stations for vehicle, filling gas of iCNG for industrial, service for quality improvement of natural gas (PMS), transportation of natural gas (TPL), design & installation and repair & maintenance of the natural gas dispenser equipment (EPC), and design & installation of gas system in vehicle and testing of vehicle cylinder, trade of cars and related parts, export glass, solar power plant, trade of carbon dioxide, engine oil and lubricants, and transportation, warehousing and local distribution services.

This interim consolidated and separate financial information was authorised by the Board of Directors on 9 November 2017.

This interim consolidated and separate financial information has been reviewed, but not audited.

2 Basis of preparation interim financial information

The interim financial information has been prepared in accordance with Thai Accounting Standard 34 Interim Financial Reporting. The primary financial information (statement of financial position, and statements of income, comprehensive income, changes in equity and cash flows) is presented in a format consistent with the annual financial statements complying with Thai Accounting Standard 1 Presentation of Financial Statements. The notes to the financial information are prepared in a condensed format. Additional notes are presented as required by the Securities and Exchange Commission under the Securities and Exchange Act.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2016.

An English-language version of the interim consolidated and separate financial information has been prepared in accordance with the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai-language interim financial information shall prevail.

3 Summary of accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 December 2016.

Costs that are incurred unevenly during the financial year are anticipated or deferred in the interim report only if it would also be appropriate to anticipate or defer such costs at the end of the financial year.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual profit or loss.

Revised accounting standards and financial reporting standards

The Group's management has determined that the revised accounting standards and financial reporting standards being effective for the accounting periods beginning on or after 1 January 2017 did not significantly impact the interim financial information being presented.

4 Estimates

The preparation of interim financial information requires management to make judgements, estimates and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of uncertain estimation were the same as those that were applied to the consolidated financial statements for the year ended 31 December 2016.

5 Segment information

The Group presents segment information, where business segment is presented as the main segment, which is determined by nature of products and services. The segment information is presented on the same basis that used for internal reporting purpose as provided to the chief operating decision maker, who is the President.

The significant operating segments are as follows:

- Gas related business: trading of gas through NGV service stations for vehicle, filling gas of iCNG for industrial, service for quality improvement of natural gas (PMS), transportation of natural gas (TPL), design & installation and repair & maintenance of the natural gas dispenser equipment (EPC), and design & installation of gas system in vehicle and testing of vehicle cylinder.
- Car dealer and spare parts: Trading of cars and related spare parts.
- Export of goods: Export of glass.
- Renewable energy: Solar power plant.
- Others: Trading of liquid carbon dioxide, engine oil and lubricants and convenient store, and transportation, warehousing and distribution services.

5 Segment information (continued)

	Segment information (Unaudited)					Total Thousand Baht
	Gas related business Thousand Baht	Car dealer Thousand Baht	Export of glass Thousand Baht	Renewable energy Thousand Baht	Others Thousand Baht	
For the nine-month period ended 30 September 2017						
Sales and service income	1,154,228	506,985	24,312	32,493	117,462	1,835,480
Cost of goods sold and services	(905,518)	(468,232)	(20,564)	(11,071)	(104,447)	(1,509,832)
Gross profit	248,710	38,753	3,748	21,422	13,015	325,648
Other income and gain on exchange rate						37,974
Profit before expenses						363,622
Selling and administrative expenses						(142,067)
Profit before finance costs and income tax						221,555
Finance costs						(40,678)
Profit before income tax						180,877
Income tax						(11,039)
Profit for the period						169,838

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5 Segment information (continued)

	Segment information (Unaudited)					Total Thousand Baht
	Gas related business Thousand Baht	Car dealer Thousand Baht	Export of glass Thousand Baht	Renewable energy Thousand Baht	Others Thousand Baht	
For the nine-month period ended 30 September 2016						
Sales and service income	1,237,099	469,815	30,912	-	93,318	1,831,144
Cost of goods sold and services	(896,287)	(425,167)	(26,466)	-	(84,474)	(1,432,394)
Gross profit	340,812	44,648	4,446	-	8,844	398,750
Other income and gain on exchange rate						9,819
Profit before expenses						408,569
Selling and administrative expenses						(135,670)
Profit before finance costs and income tax						272,899
Finance costs						(30,458)
Profit before income tax						242,441
Income tax						(17,392)
Profit for the period						225,049

Major customer

During the nine-month period ended 30 September 2017, the Group has revenue from a major customer in the gas related business which contributed 29.05% of the Group's total revenues, approximately Baht 533.18 million (2016: 33.84 % of the Group's total revenues, approximately Baht 619.60 million).

6 Fair value

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

- Level 1 : Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 : Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 : Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

As at 30 September 2017 there is no the Group and the Company's financial assets that are measured at fair value in the consolidated and separate financial information.

7 Cash and cash equivalents

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Cash on hand	1,774	11,331	720	10,075
Cash at bank - savings accounts	47,321	92,925	27,255	58,457
Cash at bank - current accounts	5,714	10,772	1,381	387
Bills of exchange, net	49,627	169,015	49,627	169,015
Total cash and cash equivalents	104,436	284,043	78,983	237,934

As at 30 September 2017, bills of exchange are discounted at 6.00% per annum (as at 31 December 2016: 5.50% per annum) and mature within 90 days.

8 Trade and other receivables, net

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Trade receivables - third parties	131,206	103,769	93,866	77,872
<u>Less</u> Allowance for doubtful accounts	(710)	(1,058)	(710)	(1,058)
Trade receivables, net	130,496	102,711	93,156	76,814
Trade receivables - related parties (Note 25)	-	-	6,801	1,732
Accrued income	211,510	216,619	211,321	216,619
Deposits for goods	4,435	23,591	4,303	23,456
Prepayments	8,890	8,103	6,670	6,120
Advance payments	970	599	493	169
Accrued interest income	99	73	770	463
Other receivables	3,937	4,006	3,139	3,956
Total trade and other receivables, net	360,337	355,702	326,653	329,329

8 Trade and other receivables, net (continued)

Outstanding trade receivables from third parties can be analysed as follows:

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017	(Audited) 31 December 2016	(Unaudited) 30 September 2017	(Audited) 31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Not yet due	54,594	37,135	39,209	22,026
Up to 3 months	70,373	59,680	50,345	50,730
3-6 months	2,984	2,434	1,290	1,174
6-12 months	2,545	3,462	2,312	2,884
Over 12 months	710	1,058	710	1,058
Total	131,206	103,769	93,866	77,872
<u>Less</u> Allowance for doubtful accounts	(710)	(1,058)	(710)	(1,058)
Trade receivables, net	130,496	102,711	93,156	76,814

Outstanding trade receivables from related parties can be analysed as follows:

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017	(Audited) 31 December 2016	(Unaudited) 30 September 2017	(Audited) 31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Not yet due	-	-	3,964	1,729
Up to 3 months	-	-	2,837	3
Total	-	-	6,801	1,732

9 Finance lease receivables, net

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017	(Audited) 31 December 2016	(Unaudited) 30 September 2017	(Audited) 31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Finance lease receivables	343,211	364,663	343,211	364,663
<u>Less</u> Deferred interest income	(119,786)	(132,495)	(119,786)	(132,495)
Total finance lease receivables, net	223,425	232,168	223,425	232,168

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017	(Audited) 31 December 2016	(Unaudited) 30 September 2017	(Audited) 31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Finance lease receivables				
- Current portion	12,294	11,657	12,294	11,657
- Non-current portion	211,131	220,511	211,131	220,511
Total finance lease receivables, net	223,425	232,168	223,425	232,168

10 Inventories, net

As at	Consolidated financial information		Separate financial information	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	30 September 2017	31 December 2016	30 September 2017	31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Raw materials and consumables	410,427	418,170	405,589	414,517
Work in process	282,550	238,263	282,550	238,263
Finished goods	121,475	146,612	113,353	139,321
	814,452	803,045	801,492	792,101
<u>Less</u> Allowance for inventory obsolescence	(21,725)	(17,175)	(17,009)	(12,229)
Total inventories, net	<u>792,727</u>	<u>785,870</u>	<u>784,483</u>	<u>779,872</u>

11 Investments in subsidiaries

For the nine-month period ended 30 September 2017	Separate financial information
	Thousand Baht
Opening net book value (Audited)	543,705
Additions	2,250
Closing net book value (Unaudited)	<u>545,955</u>

Details of investments in subsidiaries are as follows:

	Country of Incorporation	% Ownership interest		Type of Business
		30 September 2017	31 December 2016	
Direct subsidiaries				
Siamvasco Co., Ltd.	Thai	100.00	100.00	Trading of liquid carbon dioxide, engine oil and lubricants
Contorno Co., Ltd.	Thai	99.98	99.98	Export of glass
Kaokong Petroleum Co., Ltd.	Thai	99.98	99.98	NGV Gas station
Kaocharoen Logistics Co., Ltd.	Thai	99.98	99.98	Transportation, warehousing and distribution services
Indirect subsidiaries (holding by Siamvasco Co., Ltd.)				
B.P.A. Intertrade Co., Ltd.	Thai	100.00	100.00	NGV gas station (Not yet operated)
Warapapha Co., Ltd.	Thai	100.00	100.00	NGV gas station
N.T. Energy Gas Co., Ltd.	Thai	100.00	100.00	NGV gas station
Aimmie NGV Co., Ltd.	Thai	100.00	100.00	NGV gas station (Not yet operated)
Namphong NGV 2558 Co., Ltd.	Thai	100.00	100.00	NGV gas station (Not yet operated)

11 Investments in subsidiaries (continued)

Details of investments in subsidiaries are as follows:

As at	Separate financial information			
	Paid-up share capital		Cost method	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Siamvasco Co., Ltd.	200,000	200,000	200,000	200,000
Contorno Co., Ltd.	3,250	1,000	3,250	1,000
Kaokong Petroleum Co., Ltd.	25,250	25,250	276,651	276,651
Kaocharoen Logistics Co., Ltd.	65,000	65,000	66,054	66,054
	<u>293,500</u>	<u>291,250</u>	<u>545,955</u>	<u>543,705</u>

At the Board of Directors' Meeting of Contorno Co., Ltd. on 20 June 2017, the meeting approved the increase in registered share capital of Contorno Co., Ltd. (subsidiary) of Baht 9 million, by issuing additional 90,000 ordinary shares at par value of Baht 100 per share. The subsidiary called the additional paid-up shares at 25%. The Company paid-up the amount of Baht 2.25 million in June 2017. The Company still retains the shareholding of 100% in the subsidiary.

As at 30 September 2017, investment in subsidiaries of the Group totalled Baht 7.20 million (as at 31 December 2016: Baht 7.20 million) were pledged with financial institutions to secure their long-term loans from financial institutions (Note 16).

12 Investment property, net

For the nine-month period ended 30 September 2017	Consolidated	Separate
	financial information Thousand Baht	financial information Thousand Baht
Opening net book value (Audited)	38,109	27,811
Disposals	(9,456)	-
Depreciation charge for the period	(1,117)	(1,117)
Closing net book value (Unaudited)	<u>27,536</u>	<u>26,694</u>

13 Property, plant and equipment and intangible assets, net

Property, plant and equipment consist of land, building, building improvement, vehicles, machinery, factory tool and equipment, furniture and fixtures, office equipment and construction in progress. Intangible assets consist of rights of selling electricity, computer software and intangible assets under development. The movements are as follows:

For the nine-month period ended 30 September 2017	Consolidated		Separate	
	financial information Property, plant and equipment Thousand Baht	Intangible assets Thousand Baht	financial information Property, plant and equipment Thousand Baht	Intangible assets Thousand Baht
Opening net book value (Audited)	2,421,832	131,623	1,857,434	17,557
Additions	177,198	29,297	72,891	29,297
Transfer from inventories, net	-	12,721	-	12,721
Disposals, net	(4,235)	-	(198)	-
Depreciation and amortisation charge for the period	(133,634)	(8,709)	(110,413)	(1,801)
Closing net book value (Unaudited)	<u>2,461,161</u>	<u>164,932</u>	<u>1,819,714</u>	<u>57,774</u>

13 Property, plant and equipment and intangible assets, net (continued)

As at 30 September 2017, property, plant and equipment of the Group and the Company totalled Baht 729.47 million and Baht 665.20 million, respectively (as at 31 December 2016: Baht 569.91 million and Baht 504.90 million, respectively) were pledged with financial institutions to secure their credit facilities and long-term loans from financial institutions (Note 16).

Borrowing costs of Baht 3.02 million, arising from financing for the construction of iCNG mother station were capitalised during the period and were included in "Additions" for the nine-month period ended 30 September 2017. A capitalisation rate of 3.08% per annum was used, representing the average borrowing costs of the loans used to finance the project.

The Company is affiliated with Bangpasi Women Agricultural Cooperatives to operate a project of generating electricity from solar farms that are mounted to the ground for governmental organizations and agricultural cooperative. Under this project, the Company was appointed as the project's sponsor and has obtained the rights to operate and sell electricity with the capacity of 5 Megawatts on the Bangpasi subdistrict, Banglane district, Nakornpathom province from Energy Regulatory Commission. So the Company has obligations to pay the compensation for the rights of Baht 25 million to the cooperatives. The compensation for the rights of Baht 10 million is due for the repayment after the schedule commercial operation date and the compensation for the rights of Baht 15 million, the repayment of principal is made on a quarterly basis. The full repayment is due within 2 years after the schedule commercial operation date. As a result, the Company has recognised the rights of selling electricity of Baht 25 million as intangible assets and liabilities on compensation for the rights of selling electricity, which was presented as trade and other payables of Baht 23.13 million (Note 15) and other non-current liabilities of Baht 1.87 million in the interim financial information for the current period.

14 Short-term loans from financial institutions

As at 30 September 2017, the Company has short-term loans from financial institutions, which are promissory notes, bearing the interest at 2.40% per annum (as at 31 December 2016: 2.40% per annum to 3.86% per annum). The short-term loans were secured by the Company's property, plant and equipment. The Company is required to comply with the conditions as specified in the facilities agreements, including maintaining certain financial ratios.

15 Trade and other payables

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
As at				
Trade payables - third parties	96,097	115,108	73,279	88,881
Trade payables - related parties (Note 25)	-	-	1,110	5,172
Advance and deposits received from customers	29,661	25,938	26,265	23,025
Accrued expenses	24,528	24,861	20,311	21,540
Compensation for the rights of selling electricity (Note 13)	23,125	-	23,125	-
Provision for legal claims	2,740	2,620	2,740	2,620
Other payables	10,099	8,690	6,007	5,455
Total trade and other payables	186,250	177,217	152,837	146,693

16 Long-term loans from financial institutions

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Long-term loans from financial institutions				
- Current portion	152,171	140,607	130,451	118,887
- Non-current portion	628,204	537,230	545,264	438,000
	<u>780,375</u>	<u>677,837</u>	<u>675,715</u>	<u>556,887</u>

The movements of long-term loans from financial institutions are as follows:

For the nine-month period ended 30 September 2017	Consolidated financial information	Separate financial information
	Thousand Baht	Thousand Baht
Opening balance (Audited)	677,837	556,887
Additions	260,000	260,000
Repayments	(157,462)	(141,172)
Closing balance (Unaudited)	<u>780,375</u>	<u>675,715</u>

Maturity of long-term loans is as follows:

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Within 1 year	152,171	140,607	130,451	118,887
Later than 1 year but not later than 5 years	508,204	481,640	425,264	394,760
Later than 5 years	120,000	55,590	120,000	43,240
	<u>780,375</u>	<u>677,837</u>	<u>675,715</u>	<u>556,887</u>

As at 30 September 2017, long-term loans from financial institutions are for operations, purchase of machinery and construction of building and factories. The loans are secured by the Group's investments in subsidiaries (Note 11) and the Group and the Company's property, plant and equipment (Note 13). The Group and the Company are required to comply with conditions as specified in the loan agreements, including maintaining certain financial ratios.

During the period, the Company entered into a long-term loan agreement with a financial institution of Baht 260 million, bearing interest rate at 3.75% per annum for 1st to 4th year and interest rate at MLR - 2.45% per annum from 5th year onwards. The long-term loan has maturity date within 10 years.

Credit facilities

As at 30 September 2017, the Group has available unused credit facilities with commercial banks for letters of credit, trust receipts, letters of guarantee and loan facilities of Baht 2,469 million (as at 31 December 2016: Baht 2,311 million).

17 Finance lease liabilities, net

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
As at				
Finance lease liabilities	256,517	309,865	148,561	184,707
<u>Less</u> Deferred interest	(23,344)	(32,166)	(10,894)	(16,328)
Finance lease liabilities, net	233,173	277,699	137,667	168,379

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
As at				
Finance lease liabilities				
- Current portion	61,342	64,776	45,917	46,970
- Non-current portion	171,831	212,923	91,750	121,409
	233,173	277,699	137,667	168,379

Maturity of finance lease liabilities is as follow:

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
As at				
Within 1 year	61,342	64,776	45,917	46,970
Later than 1 year but not later than 5 years	158,673	186,174	91,750	121,409
Later than 5 years	13,158	26,749	-	-
	233,173	277,699	137,667	168,379

18 Revenue

	Consolidated financial information		Separate financial information	
	(Unaudited) 2017 Thousand Baht	(Unaudited) 2016 Thousand Baht	(Unaudited) 2017 Thousand Baht	(Unaudited) 2016 Thousand Baht
For the three-month period ended 30 September				
Revenue from sales and services	475,976	442,711	375,173	341,280
Revenue from finance lease	4,236	4,567	4,236	4,567
Revenue from finance lease service	56,383	79,433	56,383	79,433
Revenue from operating lease	12,563	12,563	12,563	12,563
Revenue from operating lease service	24,459	31,428	24,459	31,428
Contingent rent from variable production volume	8,322	9,570	8,322	9,570
Total revenue	581,939	580,272	481,136	478,841

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18 Revenue (continued)

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Revenue from sales and services	1,521,560	1,440,981	1,236,870	1,132,815
Revenue from finance lease	12,708	13,701	12,708	13,701
Revenue from finance lease service	169,994	212,409	169,994	212,409
Revenue from operating lease	37,690	37,690	37,690	37,690
Revenue from operating lease service	69,474	101,325	69,474	101,325
Contingent rent from variable production volume	24,054	25,038	24,054	25,038
Total revenue	<u>1,835,480</u>	<u>1,831,144</u>	<u>1,550,790</u>	<u>1,522,978</u>

19 Cost

For the three-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Cost of sales and services	405,893	390,325	317,596	302,290
Cost of finance lease and related services	31,747	45,062	31,747	45,062
Cost of operating lease and related services	18,885	20,237	18,885	20,237
Total cost	<u>456,525</u>	<u>455,624</u>	<u>368,228</u>	<u>367,589</u>

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Cost of sales and services	1,355,503	1,252,022	1,111,755	994,797
Cost of finance lease and related services	99,043	118,872	99,043	118,872
Cost of operating lease and related services	55,286	61,500	55,286	61,500
Total cost	<u>1,509,832</u>	<u>1,432,394</u>	<u>1,266,084</u>	<u>1,175,169</u>

20 Other income

For the three-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Interest income	1,021	854	2,643	1,795
Rental income	569	654	222	1,024
Gain on disposal of investment property	268	-	-	-
Gain on disposal of property, plant and equipment	65	1,326	-	1,332
Others	5,172	308	5,085	2,068
Total other income	<u>7,095</u>	<u>3,142</u>	<u>7,950</u>	<u>6,219</u>

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20 Other income (continued)

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Interest income	4,348	1,677	9,011	3,774
Rental income	2,857	1,624	800	1,574
Gain on disposal of investment property	15,624	-	-	-
Gain on disposal of property, plant and equipment	8,305	2,440	7,253	1,483
Others	6,676	3,737	9,717	6,430
Total other income	37,810	9,478	26,781	13,261

21 Income tax

The interim income tax expense is accrued based on management's estimate using the tax rate that would be applicable to the expected total annual earnings. The estimated average annual tax rates used by the Group and the Company are 6% and 5%, respectively (the estimated annual tax rate for the prior interim period was 7% and 7%, respectively).

22 Other components of equity

	Consolidated financial information (Unaudited)				
	Other comprehensive income			Difference from taking equity of a business combination under common control	Total other components of equity
	Available-for- sale investments Thousand Baht	Share-based payment reserves Thousand Baht	Total other comprehensive income Thousand Baht		
As at 1 January 2017	10	29,418	29,428	21,713	51,141
Share-based payment expenses	-	3,888	3,888	-	3,888
Total comprehensive income for the period	(10)	-	(10)	-	(10)
As at 30 September 2017	-	33,306	33,306	21,713	55,019
As at 1 January 2016	125	24,750	24,875	21,713	46,588
Share-based payment expenses	-	3,501	3,501	-	3,501
Total comprehensive income for the period	(123)	-	(123)	-	(123)
As at 30 September 2016	2	28,251	28,253	21,713	49,966
	Separate financial information (Unaudited)				
	Other comprehensive income			Total other components of equity	
	Available-for- sale investments Thousand Baht	Share-based payment reserves Thousand Baht	Total other comprehensive income Thousand Baht		Thousand Baht
As at 1 January 2017	-	29,418	29,418	29,418	
Share-based payment expenses	-	3,888	3,888	3,888	
As at 30 September 2017	-	33,306	33,306	33,306	
As at 1 January 2016	22	24,750	24,772	24,772	
Share-based payment expenses	-	3,501	3,501	3,501	
Total comprehensive income for the period	(22)	-	(22)	(22)	
As at 30 September 2016	-	28,251	28,251	28,251	

23 Dividends payment

On 25 April 2017, the Annual General Meeting of Shareholders of the Company has approved dividend payment from its net profit from operations for the year 2016 at the rate of Baht 0.14 per share, for 1,200 million shares, totalling Baht 168 million. The Company paid the dividend on 23 May 2017.

On 20 April 2017, the Annual General Meeting of Shareholders of Warapapha Co., Ltd. has approved dividend payment from its net profit from operations for the year 2016 at the rate of Baht 69.44 per share, for 72,000 shares, totalling Baht 5 million. The subsidiary paid the dividend on 30 April 2017.

On 15 June 2017, the Extraordinary Meeting of Shareholders of N.T. Energy Gas Co., Ltd. has approved dividend payment from its net profit from operations for the year 2016 at the rate of Baht 300 per share, for 10,000 shares, totalling Baht 3 million. The subsidiary paid the dividend on 30 June 2017.

On 9 August 2017, the Board of Directors' Meeting of Warapapha Co., Ltd. has approved interim dividend payment from its retained earnings at the rate of Baht 62.50 per share, for 72,000 shares, totalling Baht 4.50 million. The subsidiary paid the dividend on 21 August 2017.

24 Basic earnings per share

Basic earnings per share are calculated by dividing the net profit for the period attributable to shareholders of the Company (exclude other comprehensive income) by the weighted average numbers of ordinary shares issued during the period.

For the three-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
Net profit for the period attributable to the parent company (Thousand Baht)	66,622	71,572	61,718	68,427
Weighted average number of ordinary shares in issue during the period (Thousand shares)	1,200,000	1,200,000	1,200,000	1,200,000
Basic earnings per share (Baht per share)	0.06	0.06	0.05	0.06
For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
Net profit for the period attributable to the parent company (Thousand Baht)	169,835	225,044	147,335	203,853
Weighted average number of ordinary shares in issue during the period (Thousand shares)	1,200,000	1,200,000	1,200,000	1,200,000
Basic earnings per share (Baht per share)	0.14	0.19	0.12	0.17

There are no equivalent dilutive ordinary shares issued during the period, so no diluted earnings per share is presented.

25 Related party transactions

As at 30 September 2017, the major shareholders of the Company are members of the Kitpipit family, who own 63.06% of the Company's share capital.

The following material transactions were carried out with related parties:

i) Sales of goods and services

	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
For the three-month period ended 30 September				
Revenue from sales Subsidiaries	-	-	1,080	3,754
	-	-	1,080	3,754
Revenue from services Subsidiaries	-	-	6,220	2,767
	-	-	6,220	2,767
Interest income Subsidiaries	-	-	1,635	612
	-	-	1,635	612
Rental income Subsidiaries	-	-	120	261
	-	-	120	261
Other income Subsidiaries	-	-	275	63
	-	-	275	63

25 Related party transactions (continued)

The following material transactions were carried out with related parties (continued):

i) Sales of goods and services (continued)

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Revenue from sales Subsidiaries	-	-	6,209	4,791
	-	-	6,209	4,791
Revenue from services Subsidiaries	-	-	17,979	4,747
Directors	-	-	-	2
	-	-	17,979	4,749
Interest income Subsidiaries	-	-	4,751	2,183
	-	-	4,751	2,183
Rental income Subsidiaries	-	-	600	916
	-	-	600	916
Other income Subsidiaries	-	-	412	252
	-	-	412	252

25 Related party transactions (continued)

The following material transactions were carried out with related parties (continued):

ii) Purchases of goods and services

	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
For the three-month period ended 30 September				
Purchase of goods Subsidiaries	-	-	879	14,385
	-	-	879	14,385
Purchase of services Subsidiaries	-	-	2,917	4,007
	-	-	2,917	4,007
For the nine-month period ended 30 September				
Purchase of goods Subsidiaries	-	-	9,019	37,934
	-	-	9,019	37,934
Purchase of services Subsidiaries	-	-	9,756	4,994
	-	-	9,756	4,994

25 Related party transactions (continued)

The following material transactions were carried out with related parties (continued):

iii) Outstanding balances arising from sales and purchases of goods/services

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Trade receivables Subsidiaries (Note 8)	-	-	6,801	1,732
	-	-	6,801	1,732
Trade payable Subsidiaries (Note 15)	-	-	1,110	5,172
	-	-	1,110	5,172
Accrued interest income Subsidiaries	-	-	671	390
	-	-	671	390
Accrued interest payment Subsidiaries	-	-	49	-
	-	-	49	-

iv) Loans to related parties

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Short-term loan to related party Subsidiary	-	-	5,424	5,424
	-	-	5,424	5,424

Short-term loan to related party bears interest rate at 5% per annum. The loan is mature within 12 months and uncollateralised.

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Long-term loans to related parties Subsidiaries	-	-	135,968	92,178
	-	-	135,968	92,178

25 Related party transactions (continued)

The following material transactions were carried out with related parties (continued):

iv) Loans to related parties (continued)

The movement of long-term loans to related parties during the period can be analysed as follows:

For the nine-month period ended 30 September 2017	Thousand Baht
Opening balance (Audited)	92,178
Additions	82,050
Repayments	(38,260)
Closing balance (Unaudited)	<u>135,968</u>

Long-term loans to related parties bear interest rate at the rate between 3.50% per annum and 5.00% per annum. The loans were classified as long-term loans because the Company has no intention to call for the repayment within one year until the subsidiaries have sufficient working capital.

v) Short-term loans from related party

	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht	(Unaudited) 30 September 2017 Thousand Baht	(Audited) 31 December 2016 Thousand Baht
Short-term loan from related party Subsidiary	-	-	12,000	-
	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>

Short-term loan from related party bears interest rate of 5.00% per annum. The loan is due on call and uncollateralised.

vi) Directors and key management remuneration

Directors and key management remuneration of the Group and the Company are as follows:

	Consolidated financial information		Separate financial information	
	(Unaudited) 2017 Thousand Baht	(Unaudited) 2016 Thousand Baht	(Unaudited) 2017 Thousand Baht	(Unaudited) 2016 Thousand Baht
Short-term employee benefits	9,229	6,148	8,887	5,780
Post-employment benefits	134	598	134	595
Share-based payments	398	358	398	358
	<u>9,761</u>	<u>7,104</u>	<u>9,419</u>	<u>6,733</u>

25 Related party transactions (continued)

The following material transactions were carried out with related parties (continued):

vi) Directors and key management remuneration (continued)

Directors and key management remuneration of the Group and the Company are as follows (continued):

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	(Unaudited) 2017	(Unaudited) 2016	(Unaudited) 2017	(Unaudited) 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Short-term employee benefits	22,179	18,146	21,160	16,993
Post-employment benefits	402	881	402	836
Share-based payments	1,194	1,075	1,194	1,075
	<u>23,775</u>	<u>20,102</u>	<u>22,756</u>	<u>18,904</u>

26 Commitments and contingent liabilities

i) Letter of guarantee

The Group and the Company had letters of guarantee issued by commercial banks of Baht 463.38 million and Baht 424.29 million, respectively (as at 31 December 2016: Baht 419.21 million and Baht 415.31 million, respectively). The bank guarantees are for the ordinary course of business and no material liability is anticipated from them.

ii) Capital commitment

Capital expenditures contracted for at the statement of financial position date but not recognised in the interim financial information are as follows:

As at	Consolidated financial information		Separate financial information	
	(Unaudited) 30 September 2017	(Audited) 31 December 2016	(Unaudited) 30 September 2017	(Audited) 31 December 2016
	Thousand Baht	Thousand Baht	Thousand Baht	Thousand Baht
Property, plant and equipment	5,006	65,641	5,006	2,039
Intangible assets	-	8,085	-	8,085