



Deloitte's Role as Advisor for Audit, Internal Control and Taxation

Issuance of report of the independent certified public accountants

We will assist to issue the report of the independent certified public accountants in accordance with the applicable Professional Standards in Thailand and in compliance with listing requirements.

Issuance of report on the review of interim financial information

We will review the interim financial information and issue the interim financial statements in accordance with the applicable Professional Standards in Thailand and in compliance with listing requirements.

Issuance of report for Pro Forma financial information

We will review the Pro Forma financial information and issue the Pro Forma report in accordance with the applicable Professional Standards in Thailand and in compliance with listing requirements.

Internal control review reports including observations and recommendations

We will provide recommendations for to improvement base on our observations of internal control and update of implementation status.

Implementation of proposed tax structure

Depending on the type of support required, we can advise the Group on the proposed group restructuring plan. Where necessary, these include application for stamp duty relief, application for advanced rulings, etc.

Accounting Policy Consulting

We will assist to identify the differences between the Company's current accounting policy with Thai Financial Reporting Standards and improve in such accounting policy appropriately to comply with related Thai Financial Reporting Standards.

Preparation of financial statements

We will assist in the preparation of financial statements and/or financial information, including review of financial statements prepared by the Company to ensure that financial statements or financial information are prepared in accordance with Thai Financial Reporting Standards.

Training, seminars, and knowledge of Thai Financial Reporting Standards

We will assist to provide training to educate the company's personnel including accounting seminars to provide knowledge of Thai Financial Reporting Standards.

Preparation of a written company manual

We will assist in the preparation of a written company manual including the accounting policy planning until record accounting entries to obtain accurate and proper financial information and in accordance with related Thai Financial Reporting Standards.

Consulting, planning, and implementation of Enterprise Resource Management System

We will assist in the planning and implementation of enterprise resource management system effectively and to maximum the benefit of the company. Advise on accounting systems, support their use, and coordinate with the accounting system service provider to meet the user needs and to fully consider the requirements.

Providing services under agreement to assess the risks and improve internal control systems

We will assist to assess the risks of internal control at the organizational level and process level to provide advice on the design and improvement of relevant internal controls.

Qualifications of the company that submitted the application for registration

Title	Qualifications		
	The Stock Exchange of Thailand (SET)		Market for Alternative Investment (mai)
Criterion	Net profit threshold	Ordinary share value criteria by market price*	Net profit threshold
Minimum par value	≥ 0.5 Baht per share		
Paid-up capital (in Common Shares)	≥ Baht 300 million		≥ Baht 50 million
Shareholders' Equity	≥ Baht 300 million and total shareholder equity > 0 before apply the listing application		≥ Baht 50 million and total shareholder equity > 0 before apply the listing application
Net profit/ordinary share value by market price	<ul style="list-style-type: none"> - 2 - 3 years - Combined net profits from operations ≥ Baht 50 million - The latest full year ≥ Baht 30 million - The latest year's retained earnings > 0 	<ul style="list-style-type: none"> - Market capitalization ≥ Baht 7,500 million - Generate income/having assets under the prescribed industry 	<ul style="list-style-type: none"> - Latest year's net profits from operations ≥ Baht 10 million - Latest year's retained earnings > 0
Track record	≥ 3 years		≥ 2 years
Majority Directors and Executives It's been a constant group. (Same management)	≥ 1 year		≥ 1 year
% Public Offering Approval	≥ 15% of paid-up capital or ≥ 10% or Baht 75 million (whichever is higher) if paid-up capital ≥ Baht 500 million		≥ 15% of paid-up capital
Distribution of minority shareholders (Free Float)	≥ 25% of paid-up capital + 1,000 shareholders (≥ 20% of the capital if the paid-up capital ≥ Baht 3,000 million)		≥ 25% of paid-up capital+ 300 shareholders (≥ 20% of the capital if the paid-up capital ≥ Baht 3,000 million)
Provident Fund	By the date the listing application is filed, the applicant shall register a provident fund.		
Securities Registrar	Appointed to Securities Depository (Thailand) Co., Ltd. (TSD) or an approved registrar by SET.		
Silent period	Strategic shareholders are not allowed to sell their shares totaling 55% of paid-up capital after the IPO for 1 year under profit test, and 3 years under market cap test. They are permitted to sell 25% of the locked-up shares after 6 months under profit test, and gradually sell 20% after 1 year under market cap test.		

* Market Capitalization can be calculated using

- IPO price, if the applicant applies for listing within a year from the last date of its IPO.
- Fair price determined by financial advisor, if the applicant applies for listing after a year from the last date of its IPO.

source: www.set.or.th

Contact us



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