

Business Online Public Company Limited
and its subsidiary
Report and interim financial statements
For the three-month and nine-month periods ended
30 September 2016



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Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of Business Online Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Business Online Public Company Limited and its subsidiary as at 30 September 2016, the related consolidated statement of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the consolidated financial statements. I have also reviewed the separate financial information of Business Online Public Company Limited for the same periods. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 Interim Financial Reporting. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my review in accordance with 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 Interim Financial Reporting.

Sarinda Hirunprasurtwutti

Certified Public Accountant (Thailand) No. 4799

EY Office Limited

Bangkok: 10 November 2016

Business Online Public Company Limited and its subsidiary

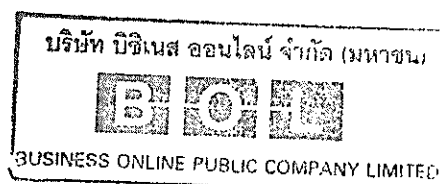
Statements of financial position

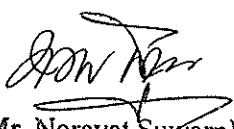
As at 30 September 2016


(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2016	31 December 2015	30 September 2016	31 December 2015
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents	4	80,243	25,779	75,322	25,107
Short-term investments	5	40,545	60,045	40,545	60,045
Trade and other receivables	6	35,473	80,848	33,553	74,264
Accrued income		140,844	127,740	141,707	130,410
Other current assets		42,085	32,813	35,179	32,804
Total current assets		339,190	327,225	326,306	322,630
Non-current assets					
Restricted bank deposits	7	17,200	17,200	17,200	17,200
Investments in subsidiary	8	-	-	1,000	1,000
Investment in associated company	9	31,335	31,266	30,000	30,000
Other long-term investments	10	80,805	80,805	80,805	80,805
Building improvement and equipment	11	18,281	21,569	18,127	21,569
Intangible assets	12	49,262	52,486	43,939	52,447
Deferred tax assets		6,405	6,353	6,336	6,284
Other non-current assets		1,679	1,798	1,602	1,798
Total non-current assets		204,967	211,477	199,009	211,103
Total assets		544,157	538,702	525,315	533,733

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




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

Business Online Public Company Limited and its subsidiary

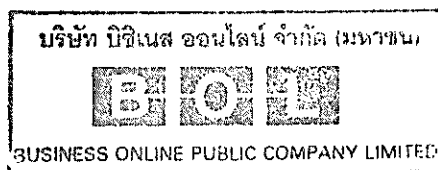
Statements of financial position (continued)


As at 30 September 2016


(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
<u>Note</u>	<u>30 September 2016</u>	<u>31 December 2015</u>	<u>30 September 2016</u>	<u>31 December 2015</u>
	(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity				
Current liabilities				
Trade and other payables	13 49,998	44,787	48,521	40,925
Income tax payable	1,626	382	-	382
Other current liabilities				
Unearned revenue	72,634	72,157	66,387	71,721
Information utilisation fee payable	11,527	25,000	11,527	25,000
Others	12,397	13,530	11,503	13,505
Total current liabilities	148,182	155,856	137,938	151,533
Non-current liabilities				
Provision for long-term employee benefits	9,982	9,002	9,982	9,002
Total non-current liabilities	9,982	9,002	9,982	9,002
Total liabilities	158,164	164,858	147,920	160,535

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




 (Mr. Noravar Suwarn)
 Director


 (Ms. Chamaiporn Apikulvanich)
 Director

Business Online Public Company Limited and its subsidiary

Statements of financial position (continued)


As at 30 September 2016

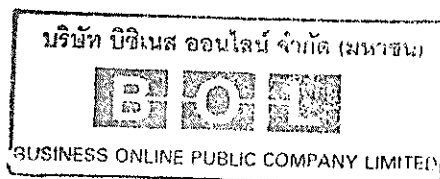
(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	30 September 2016	31 December 2015	30 September 2016	31 December 2015
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity (continued)					
Shareholders' equity					
Share capital	14				
Registered					
826,000,000 ordinary shares of Baht 0.10 each		82,600	82,600	82,600	82,600
Issued and fully paid up					
795,229,750 ordinary shares of Baht 0.10 each					
(31 December 2015: 793,993,250 ordinary shares					
of Baht 0.10 each)		79,523	79,399	79,523	79,399
Share premium		91,096	88,868	91,096	88,868
Capital reserve for share-based					
payment transactions		5,526	4,276	5,526	4,276
Retained earnings					
Appropriated - statutory reserve		8,260	8,260	8,260	8,260
Unappropriated		201,588	193,041	192,990	192,395
Equity attributable to owners of the Company		385,993	373,844	377,395	373,198
Non-controlling interests of the subsidiary		-	-	-	-
Total shareholders' equity		385,993	373,844	377,395	373,198
Total liabilities and shareholders' equity		544,157	538,702	525,315	533,733

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

Directors


(Mr. Noravatt Suworn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

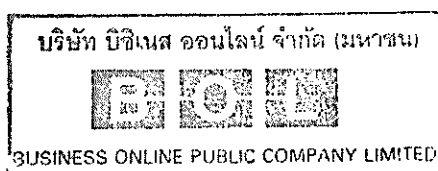
Statements of comprehensive income

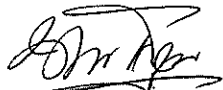
For the three-month period ended 30 September 2016


(Unit: Thousand Baht except earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2016	2015	2016	2015
Profit or loss:					
Revenues					
Service income	15	93,184	80,188	78,341	80,188
Other income		8,514	64	9,031	64
Total revenues		101,698	80,252	87,372	80,252
Expenses					
Costs of services		59,357	40,406	51,163	40,406
Administrative expenses		27,829	24,887	26,077	24,868
Total expenses		87,186	65,293	77,240	65,274
Profit before share of profit from					
investment in associate, finance cost					
and income tax expenses		14,512	14,959	10,132	14,978
Share of profit from investment in associate		26	61	-	-
Profit before finance cost and					
income tax expenses					
		14,538	15,020	10,132	14,978
Finance cost		-	(4)	-	(4)
Profit before income tax		14,538	15,016	10,132	14,974
Income tax	16	151	(2,444)	1,144	(2,444)
Profit for the period		14,689	12,572	11,276	12,530
Other comprehensive income for the period:					
		-	-	-	-
Total comprehensive income for the period		14,689	12,572	11,276	12,530

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




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

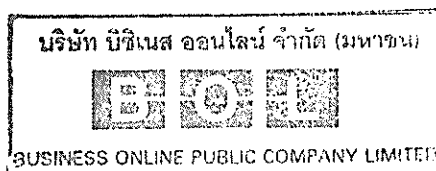
Statements of comprehensive income (continued)


For the three-month period ended 30 September 2016


(Unit: Thousand Baht except earnings per share expressed in Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
<u>Note</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Profit attributable to:				
Equity holders of the Company	14,689	12,572	11,276	12,530
Non-controlling interests of the subsidiary	-	-		
	<u>14,689</u>	<u>12,572</u>		
Total comprehensive income attributable to:				
Equity holders of the Company	14,689	12,572	11,276	12,530
Non-controlling interests of the subsidiary	-	-		
	<u>14,689</u>	<u>12,572</u>		
Earnings per share (Baht)	18			
Basic earnings per share				
Profit attributable to equity holders of the Company	0.02	0.02	0.01	0.02
Weighted average number of ordinary shares (Thousand shares)	795,230	792,896	795,230	792,896
Diluted earnings per share				
Profit attributable to equity holders of the Company	0.02	0.02	0.01	0.02
Weighted average number of ordinary shares (Thousand shares)	796,416	797,241	796,416	797,241

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




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary


Statements of comprehensive income

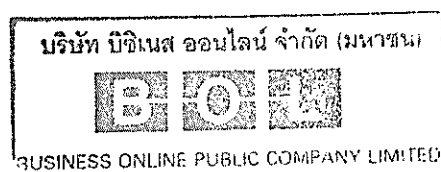
For the nine-month period ended 30 September 2016


(Unit: Thousand Baht except earnings per share expressed in Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2016	2015	2016	2015
Profit or loss:					
Revenues					
Service income	15	287,399	246,428	249,560	246,428
Other income		19,618	9,831	20,070	9,830
Total revenues		307,017	256,259	269,630	256,258
Expenses					
Costs of services		151,619	121,171	129,783	121,171
Administrative expenses		92,360	77,365	86,819	77,387
Total expenses		243,979	198,536	216,602	198,558
Profit before share of profit from					
investment in associate, finance cost					
and income tax expenses		63,038	57,723	53,028	57,700
Share of profit from investment in associate	9	69	190	-	-
Profit before finance cost and					
income tax expenses		63,107	57,913	53,028	57,700
Finance cost		-	(509)	-	(509)
Profit before income tax expenses		63,107	57,404	53,028	57,191
Income tax expenses	16	(6,920)	(7,883)	(4,793)	(7,883)
Profit for the period		56,187	49,521	48,235	49,308
Other comprehensive income:					
Actuarial loss		-	(805)	-	(805)
Less: Income tax effect	16	-	161	-	161
Other comprehensive income for the period		-	(644)	-	(644)
Total comprehensive income for the period		56,187	48,877	48,235	48,664

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


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

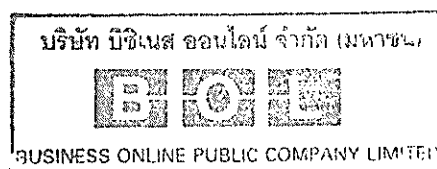
Statements of comprehensive income (continued)

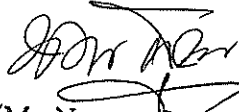
For the nine-month period ended 30 September 2016


(Unit: Thousand Baht except earnings per share expressed in Baht)

		<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>Note</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Profit attributable to:					
Equity holders of the Company		56,187	49,521	<u>48,235</u>	<u>49,308</u>
Non-controlling interests of the subsidiary		<u>-</u>	<u>-</u>		
		<u>56,187</u>	<u>49,521</u>		
Total comprehensive income attributable to:					
Equity holders of the Company		56,187	48,877	<u>48,235</u>	<u>48,664</u>
Non-controlling interests of the subsidiary		<u>-</u>	<u>-</u>		
		<u>56,187</u>	<u>48,877</u>		
Earnings per share (Baht)	18				
Basic earnings per share					
Profit attributable to equity holders					
of the Company		<u>0.07</u>	<u>0.06</u>	<u>0.06</u>	<u>0.06</u>
Weighted average number of					
ordinary shares (Thousand shares)		<u>794,521</u>	<u>789,852</u>	<u>794,521</u>	<u>789,852</u>
Diluted earnings per share					
Profit attributable to equity holders of the Company		<u>0.07</u>	<u>0.06</u>	<u>0.06</u>	<u>0.06</u>
Weighted average number of					
ordinary shares (Thousand shares)		795,985	796,871	795,985	796,871

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




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

Business Online Public Company Limited and its subsidiary

Statements of changes in shareholders' equity

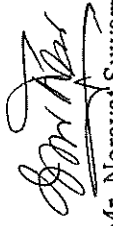
For the nine-month period ended 30 September 2016

(Unaudited but reviewed)

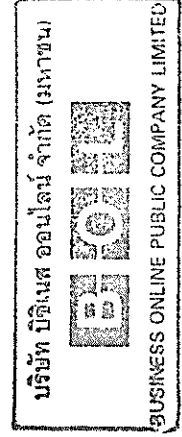
(Unit: Thousand Baht)


Consolidated financial statements									
	Note	Equity attributable to owner of the Company				Retained earnings		Total equity attributable to the owner of the Company	Equity attributable to non-controlling interests of the subsidiary
		Issued and paid up share capital	Share premium	Capital reserve for share-based payment transactions	Appropriated - Statutory reserve	Unappropriated	Equity attributable to non-controlling interests of the subsidiary		
Balance as at 1 January 2015		78,750	77,150	2,297	7,875	172,258	-	338,330	338,330
Profit for the period		-	-	-	-	49,521	-	49,521	49,521
Other comprehensive income for the period		-	-	-	-	(644)	-	(644)	(644)
Total comprehensive income for the period		-	-	-	-	48,877	-	48,877	48,877
Ordinary share issued from exercised warrants		540	9,757	(853)	-	-	-	9,444	9,444
Recognition of expenses against capital reserve for share-based payment transactions	14	-	-	2,455	-	-	-	2,455	2,455
Statutory reserve		-	-	-	385	(385)	-	-	-
Dividend paid	17	-	-	-	-	(39,375)	-	(39,375)	(39,375)
Balance as at 30 September 2015		79,290	86,907	3,899	8,260	181,375	-	359,731	359,731

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


(Mr. Noravat Suwam)

Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

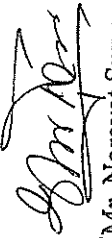
Statements of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2016

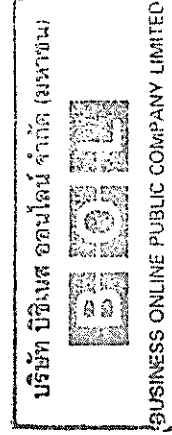
(Unit: Thousand Baht)


Consolidated financial statements									
	Note	Equity attributable to owner of the Company					Equity attributable to		
		Issued and paid up share capital	Share premium	Capital reserve for share-based payment transactions	Retained earnings		Total equity attributable to the owner of the Company	Equity attributable to non-controlling interests of the subsidiary	Total shareholders' equity
					Appropriated - Statutory reserve	Unappropriated			
Balance as at 1 January 2016		79,399	88,868	4,276	8,260	193,041	373,844	-	373,844
Profit for the period		-	-	-	-	56,187	56,187	-	56,187
Other comprehensive income for the period		-	-	-	-	-	-	-	-
Total comprehensive income for the period		-	-	-	-	56,187	56,187	-	56,187
Ordinary share issued from									
exercised warrants	14	124	2,228	(188)	-	-	2,164	-	2,164
Recognition of expenses against capital reserve									
for share-based payment transactions	14	-	-	1,438	-	-	1,438	-	1,438
Dividend paid	17	-	-	-	-	(47,640)	(47,640)	-	(47,640)
Balance as at 30 September 2016		79,523	91,096	5,526	8,260	201,588	385,993	-	385,993

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


(Mr. Noravat Suwam)

Director




(Ms. Chamaiporn Apikulvanich)
Director

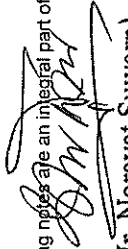
Business Online Public Company Limited and its subsidiary
Statements of changes in shareholders' equity (continued)
For the nine-month period ended 30 September 2016

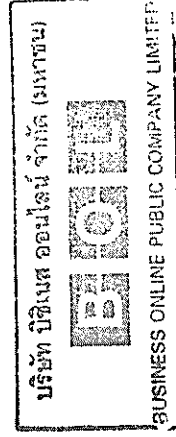
(Unaudited but reviewed)


(Unit: Thousand Baht)

	Note	Separate financial statements					Total shareholders' equity
		Issued and paid up share capital	Share premium	Capital reserve for share-based payment transactions	Retained earnings		
					Appropriated - Statutory reserve	Unappropriated	
Balance as at 1 January 2015		78,750	77,150	2,297	7,875	171,246	337,318
Profit for the period		-	-	-	-	49,308	49,308
Other comprehensive income for the period		-	-	-	-	(644)	(644)
Total comprehensive income for the period		-	-	-	-	48,664	48,664
Ordinary share issued from exercised warrants		540	9,757	(853)	-	-	9,444
Recognition of expenses against capital reserve for share-based payment transactions	14	-	-	2,455	-	-	2,455
Statutory reserve		-	-	-	385	(385)	-
Dividend paid	17	-	-	-	-	(39,375)	(39,375)
Balance as at 30 September 2015		79,290	86,907	3,899	8,260	180,150	358,506
Balance as at 1 January 2016		79,399	88,868	4,276	8,260	192,395	373,198
Profit for the period		-	-	-	-	48,235	48,235
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		-	-	-	-	48,235	48,235
Ordinary share issued from exercised warrants	14	124	2,228	(188)	-	-	2,164
Recognition of expenses against capital reserve for share-based payment transactions	14	-	-	1,438	-	-	1,438
Dividend paid	17	-	-	-	-	(47,640)	(47,640)
Balance as at 30 September 2016		79,523	91,096	5,526	8,260	192,990	377,395

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


(Mr. Noravat Suwam)
Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

Statements of cash flows

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2016	2015	2016	2015
Cash flows from operating activities				
Profit before tax	63,107	57,404	53,028	57,191
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Gain on changes in value of investment	(593)	-	(593)	-
Depreciation and amortisation	17,730	14,202	17,567	14,183
Share of profit from investment in associated company	(69)	(190)	-	-
Expenses for share-based payment transactions	1,438	2,455	1,438	2,455
Provision for employee benefits	980	860	980	860
Unrealised loss on exchange	7	199	22	199
Provision for penalty delay	12,522	1,161	12,522	1,161
Reversal allowance for doubtful accounts	-	(1,415)	-	(1,415)
Allowance for impairment loss on investment in subsidiary	-	-	-	80
Gain on sales of equipment	(29)	(1)	(29)	(1)
Gain on sales of computer software	-	(2)	(590)	(2)
Dividend income	(18,681)	(9,494)	(18,681)	(9,494)
Interest expenses	-	509	-	509
Interest income	(175)	(320)	(170)	(320)
Profit from operating activities before changes in operating assets and liabilities	76,237	65,368	65,494	65,406
Decrease (increase) in operating assets:				
Trade and other receivable	45,353	4,268	46,710	4,268
Accrued income	(4,835)	47,600	(3,028)	47,600
Other current assets	(6,083)	(11,219)	814	(11,220)
Other non-current assets	119	(105)	196	(105)
Increase (decrease) in operating liabilities:				
Trade and other payables	1,086	(24,225)	3,435	(24,213)
Unearned revenue	477	6,877	(5,334)	6,877
Information utilisation fee payable	(13,473)	(1,250)	(13,473)	(1,250)
Other current liabilities	(1,171)	(4,439)	(2,040)	(4,439)
Cash flows from operating activities	97,710	82,875	92,774	82,924
Cash paid for long-term employee benefits	-	(1,106)	-	(1,106)
Cash paid for interest expenses	-	(509)	-	(509)
Cash paid for corporate income tax	(8,911)	(12,292)	(8,410)	(12,292)
Net cash from operating activities	88,799	68,968	84,364	69,017

(Mr. Noravat Suwan)

(Ms. Chamaiporn Apikulvanich)

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

Director

(Unaudited but reviewed)

Business Online Public Company Limited and its subsidiary

Statements of cash flows (continued)

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)


	Consolidated financial statements		Separate financial statements	
	2016	2015	2016	2015
Cash flows from investing activities				
Cash received from sales of short-term investment	20,093	-	20,093	-
Dividend received	10,412	9,494	10,412	9,494
Cash paid for purchase of building improvement and equipment	(10,311)	(6,951)	(10,120)	(6,951)
Cash received from sales of equipment	190	16	190	16
Cash paid for purchase of computer software	(9,450)	(14,191)	(9,450)	(14,191)
Cash received from sales of computer software	-	2	-	2
Cash received from interest income	169	310	164	310
Net cash from (used in) investing activities	11,103	(11,320)	11,289	(11,320)
Cash flows from financing activities				
Cash received from exercised warrants	2,164	9,444	2,164	9,444
Decrease in bills of exchange	-	(40,000)	-	(40,000)
Cash paid for liabilities under financial agreement	-	(1,157)	-	(1,157)
Dividend paid	(47,602)	(39,355)	(47,602)	(39,355)
Net cash used in financing activities	(45,438)	(71,068)	(45,438)	(71,068)
Net increase (decrease) in cash and cash equivalents	54,464	(13,420)	50,215	(13,371)
Cash and cash equivalents at beginning of period	25,779	64,066	25,107	63,700
Cash and cash equivalents at end of period	80,243	50,646	75,322	50,329

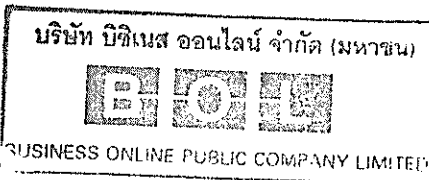
Supplemental cash flow information:


Non-cash related transactions:

Decrease in payable for purchase of assets	(5,101)	(966)	(5,101)	(966)
Increase in receivable for sales of intangible assets	-	-	6,000	-
Decrease in payable for purchase of intangible assets	(3,281)	(1,151)	(3,281)	(1,151)
Increase in dividend payable	38	20	38	20
Increase in dividend receivable	8,269	-	8,269	-

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


(Mr. Noravat Suwarn)
Director


BUSINESS ONLINE PUBLIC COMPANY LIMITED


(Ms. Chamaiporn Apikulvanich)
Director

Business Online Public Company Limited and its subsidiary

Notes to interim financial statements

For the three-month and nine-month periods ended 30 September 2016

1. General information

1.1 Corporate information

Business Online Public Company Limited ("The Company") is a public company incorporated and domiciled in Thailand. Its major shareholders are Advanced Research Group Co., Ltd., which was incorporated in Thailand, and Keppel Communications Pte. Ltd., which was incorporated in Singapore. Its principal activity is service provider and developer of local and global financial information system and as an online and offline business information service provider as well as consulting service and database management. The registered office of the Company is at 900/8-10 SVOA Tower, Rama III Road, Kwang Bangpongpan, Khet Yannawa, Bangkok.

1.2 Basis for the preparation of interim financial statements


These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 (revised 2015) Interim Financial Reporting, with the Company choosing to present condensed interim financial statements. However, the Company has presented the statements of financial position, comprehensive income, changes in shareholders' equity, and cash flows in the same format as that used for the annual financial statements.

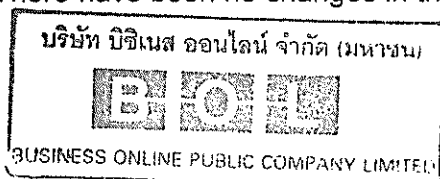
The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.


The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.3 Basis of consolidation

The interim consolidated financial statements included the financial statements of Business Online Public Company Limited and its subsidiary and have been prepared on the same basis as that applied for the consolidated financial statements for the year ended 31 December 2015. There have been no changes in the composition of its subsidiary during the period.


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

1.4 New financial reporting standards

During the period, the Company has adopted the revised and new financial reporting standards and accounting treatment guidance issued by the Federation of Accounting Professions which become effective for fiscal years beginning on or after 1 January 2016. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards, with most of the changes directed towards revision of wording and terminology, and provision of interpretations and accounting guidance to users of standards. The adoption of these financial reporting standards does not have any significant impact on the Company's financial statements.

2. Significant accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2015.

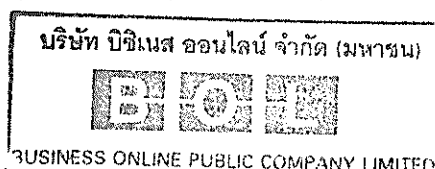
3. Related party transactions


During the periods, the Company and its subsidiary had significant business transactions with its related parties. Such transactions were concluded on commercial terms and bases agreed upon between the Company and those related parties and were in ordinary course of business. The significant transactions are summarised below.

(Unit: Thousand Baht)

	For the three-month periods ended 30 September				
	Consolidated		Separate		
	financial statements		financial statements		
	2016	2015	2016	2015	Pricing policy
<u>Transaction with subsidiary</u>					
(eliminated from the consolidated financial statements)					
Service income	-	-	1,691	-	Market price, Mutually agreed prices as stipulated in the agreements
Cost of project	-	-	554	-	Market price, Mutually agreed prices as stipulated in the agreements
<u>Transaction with related parties</u>					
Service income	5,399	4,965	5,399	4,965	Market price, Cost plus margin, Mutually agreed prices as stipulated in the agreements
Service fee expenses	2,019	1,543	2,019	1,543	Market price, Mutually agreed prices as stipulated in the agreements
Cost of services	1,791	4,619	1,791	4,619	Market price, Mutually agreed prices as stipulated in the agreements
Purchase of equipment	3,492	1,158	3,492	1,158	Market price


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

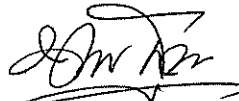
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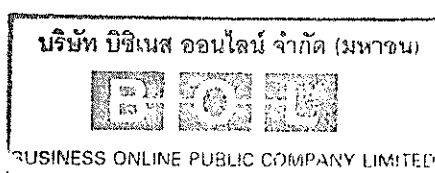
(Unit: Thousand Baht)


For the nine-month periods ended 30 September					
Consolidated		Separate			
financial statements		financial statements			
2016	2015	2016	2015	Pricing policy	
<u>Transaction with subsidiary</u>					
(eliminated from the consolidated financial statements)					
Service income	-	-	7,261	-	Market price, Mutually agreed prices as stipulated in the agreements
Cost of project	-	-	1,445	-	Market price, Mutually agreed prices as stipulated in the agreements
<u>Transaction with related parties</u>					
Services income	16,549	16,522	16,549	16,522	Market price, Cost plus margin, Mutually agreed prices as stipulated in the agreements
Service fee expenses	5,693	5,891	5,693	5,971	Market price, Mutually agreed prices as stipulated in the agreements
Cost of services	8,318	7,426	8,318	7,426	Market price, Mutually agreed prices as stipulated in the agreements
Purchase of equipment	3,492	1,158	3,492	1,158	Market price

As at 30 September 2016 and 31 December 2015, the outstanding balances between the Company and its related parties are as follows:

(Unit: Thousand Baht)				
Consolidated		Separate		
financial statements		financial statements		
30 September	31 December	30 September	31 December	
2016	2015	2016	2015	
Trade and other receivables - related parties (Note 6)				
Subsidiary	-	-	6,728	-
Related companies (Common shareholders and/or directors)	2,062	6,566	2,062	6,566
Total trade and other receivables - related parties				
	2,062	6,566	8,790	6,566


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

(Unit: Thousand Baht)

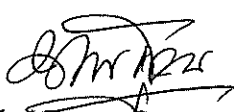
	Consolidated		Separate	
	financial statements		financial statements	
	30 September 2016	31 December 2015	30 September 2016	31 December 2015
Accrued income - related parties				
Subsidiary	-	-	-	2,710
Related companies (Common shareholders and directors)	9,758	1,468	9,758	1,468
Total accrued income - related parties	9,758	1,468	9,758	4,178
Trade and other payables - related parties (Note 13)				
Parent company	777	1,088	777	1,088
Subsidiary	-	-	1,445	-
Related companies (Common shareholders and/or directors)	459	4,761	595	4,758
Total trade and other payables - related parties	1,236	5,849	2,817	5,846

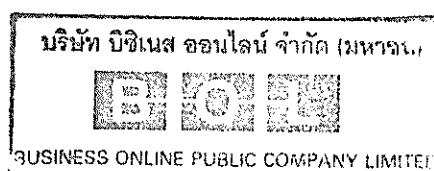
Directors and management's benefits


During the three-month and nine-month periods ended 30 September 2016 and 2015, the Company and its subsidiary had employee benefit expenses of their directors and management as below.

(Unit: Thousand Baht)

	Consolidated/Separate financial statements			
	For the three-month periods ended		For the nine-month periods ended	
	30 September		30 September	
	2016	2015	2016	2015
Short-term employee benefits	5,034	4,984	15,025	14,869
Post-employment benefits	67	62	200	186
Share-based payment	171	349	619	1,036
Total	5,272	5,395	15,844	16,091


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich) 4
Director

4. Cash and cash equivalents

The outstanding balances as at 30 September 2016 and 31 December 2015 are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	30 September 2016	31 December 2015	30 September 2016	31 December 2015
Cash	133	112	113	112
Bank deposits	80,110	25,667	75,209	24,995
Total	80,243	25,779	75,322	25,107

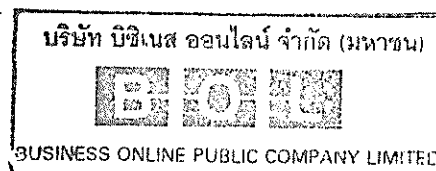
As at 30 September 2016, bank deposits carried interests between 0.10 and 1.10 percent per annum (31 December 2015: between 0.10 and 0.80 percent per annum).

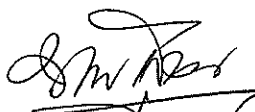
5. Short-term investments

As at 30 September 2016 and 31 December 2015, the Company had short-term investments in trading securities which are summarised below.

(Unit: Thousand Baht)

	Consolidated/Separate financial statements			
	30 September 2016		31 December 2015	
	Cost	Fair value	Cost	Fair value
Short-term investments in Fixed Income Fund	40,000	40,545	60,000	60,045
Add: Gain on change in value	545		45	
Total short-term investments in trading securities	40,545		60,045	




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

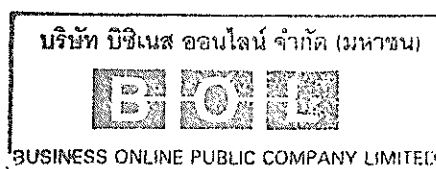
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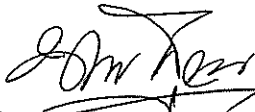
Movements in short-term investments in trading securities for the nine-month period ended 30 September 2016 are summarised below.

	(Unit: Thousand Baht)
	Consolidated/ Separate financial statements
Balance as at 31 December 2015	60,045
Sales during the period - at cost	
Proceeds from sales	(20,093)
Gain on sales	93
Total	(20,000)
Add: Gain on change in value	500
Balance as at 30 September 2016	40,545

6. Trade and other receivables

	(Unit: Thousand Baht)			
	Consolidated		Separate	
	financial statements		financial statements	
	30 September	31 December	30 September	31 December
	2016	2015	2016	2015
<u>Trade accounts receivable -</u>				
<u>related parties</u>				
Aged on the basis of due dates				
Not yet due	1,634	3,606	1,800	3,606
Past due				
Up to 3 months	428	2,960	428	2,960
Total	2,062	6,566	2,228	6,566




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

(Unit: Thousand Baht)

	Consolidated		Separate	
	financial statements		financial statements	
	30 September 2016	31 December 2015	30 September 2016	31 December 2015
<u>Trade accounts receivable - unrelated parties</u>				
Aged on the basis of due dates				
Not yet due	27,933	52,185	20,442	45,601
Past due				
Up to 3 months	5,427	16,768	4,270	16,768
3 - 6 months	51	-	51	-
6 - 12 months	-	5,329	-	5,329
Total	33,411	74,282	24,763	67,698
Total trade accounts receivable	35,473	80,848	26,991	74,264
<u>Other receivables</u>				
Other receivables - related parties				
	-	-	6,562	-
Total	-	-	6,562	-
Total trade and other receivables	35,473	80,848	33,553	74,264

7. Restricted banks deposits

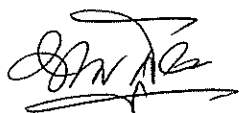
As at 30 September 2016, the Company pledged fixed deposits at banks approximately Baht 17.2 million (31 December 2015: Baht 17.2 million) with three banks to secure bank overdrafts and letter of guarantees issued by the banks on behalf of the Company in respect of the purchase of goods and services as required in the ordinary course of business of the Company.

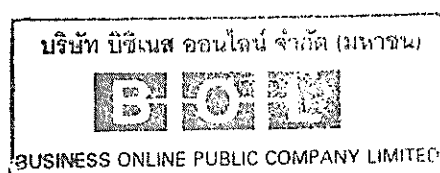
8. Investment in subsidiary


Details of investment in subsidiary as presented in the separate financial statements are as follows:

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost	
	30 September 2016	31 December 2015	30 September 2016	31 December 2015	30 September 2016	31 December 2015
			(%)	(%)		
D&B (Thailand) Co., Ltd.	1,000	1,000	99.99	99.99	1,000	1,000


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

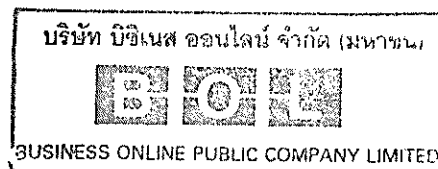
9. Investment in associated company


Company's name	Nature of business	Country of incorporation	Percentage of shareholding		Consolidated financial statements		(Unit: Thousand Baht)	
					Carrying amount based on equity method		Separate financial statements	
			Cost method					
			30 September 2016 (%)	31 December 2015 (%)	30 September 2016	31 December 2015	30 September 2016	31 December 2015
Abiks Development Co., Ltd.	Property Development	Thailand	20	20	31,335	31,266	30,000	30,000


Company's name	Consolidated financial statements		Separate financial statements	
	Share of profit from investment in associated company for the nine-month periods ended		Dividend received during the nine-month periods ended	
	30 September		30 September	
	2016	2015	2016	2015
Abiks Development Co., Ltd.	69	190	-	-

10. Other long-term investments

Company's name	Nature of business	Type of relation	Consolidated/Separate financial statements							
			Paid up share capital		Shareholding percentage		Cost value		Dividend received during the nine-month periods ended	
			30 September 2016	31 December 2015	30 September 2016	31 December 2015	30 September 2016	31 December 2015	2016	2015
			(Thousand Baht)	(Thousand Baht)	(%)	(%)	(Thousand Baht)	(Thousand Baht)	(Thousand Baht)	(Thousand Baht)
National Credit Bureau Co., Ltd.	Credit information provider	Direct holding	250,000	250,000	12.25	12.25	27,864	27,864	18,681	9,494
Ecart Studio Co., Ltd.	Designing, developing, consulting for Web-Based Applications	Direct holding	11,765	11,765	15.00	15.00	52,941	52,941	-	-
							80,805	80,805	18,681	9,494



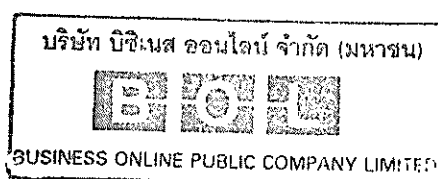

 (Mr. Noravat Suwarn)
 Director

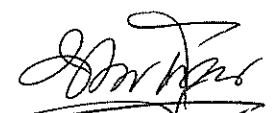

 (Ms. Chamaiporn Apikulvanich)
 Director

11. Building improvement and equipment

(Unit: Thousand Baht)

Consolidated financial statements						
For the nine-month period ended 30 September 2016						
	Building improvement	Office equipment	Computer and equipment	Vehicle	Assets under installation	Total
Cost						
31 December 2015	20,376	10,312	98,548	14,077	2,626	145,939
Additions	-	232	4,978	-	-	5,210
Disposals/write-off	-	(57)	(134)	-	(92)	(283)
Transfer in (out)	-	-	2,534	-	(2,534)	-
30 September 2016	20,376	10,487	105,926	14,077	-	150,866
Accumulated depreciation						
31 December 2015	18,458	8,297	86,537	11,078	-	124,370
Depreciation for the period	720	604	5,462	1,551	-	8,337
Depreciation on disposals/write-off	-	(37)	(85)	-	-	(122)
30 September 2016	19,178	8,864	91,914	12,629	-	132,585
Net book value						
31 December 2015	1,918	2,015	12,011	2,999	2,626	21,569
30 September 2016	1,198	1,623	14,012	1,448	-	18,281
Depreciation						
For the period ended 30 September 2015						9,105
(Baht 6.3 million included in services cost, and the balance in administrative expenses)						
For the period ended 30 September 2016						8,337
(Baht 5.5 million included in services cost, and the balance in administrative expenses)						




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

(Unit: Thousand Baht)

Consolidated financial statements

For the nine-month period ended 30 September 2015

	Building improvement	Office equipment	Computer and equipment	Vehicle	Total
Cost:					
31 December 2014	20,273	10,621	94,708	14,077	139,679
Additions	103	737	5,145	-	5,985
Disposals	-	(1,069)	(4,534)	-	(5,603)
30 September 2015	20,376	10,289	95,319	14,077	140,061
Accumulated depreciation:					
31 December 2014	17,507	8,610	83,538	9,007	118,662
Depreciation for the period	708	556	6,292	1,549	9,105
Accumulated depreciation on disposals	-	(1,068)	(4,520)	-	(5,588)
30 September 2015	18,215	8,098	85,310	10,556	122,179
Net book value:					
31 December 2014	2,766	2,011	11,170	5,070	21,017
30 September 2015	2,161	2,191	10,009	3,521	17,882

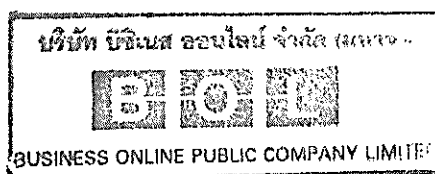
Depreciation


For the period ended 30 September 2014


(Baht 6.3 million included in services cost, and the balance in administrative expenses) 9,078

For the period ended 30 September 2015

(Baht 6.3 million included in services cost, and the balance in administrative expenses) 9,105




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

(Unit: Thousand Baht)

Separate financial statements

For the nine-month period ended 30 September 2016

	Building improvement	Office equipment	Computer and equipment	Vehicle	Assets under installation	Total
Cost						
31 December 2015	20,303	10,238	97,052	14,077	2,626	144,296
Additions	-	207	4,812	-	-	5,019
Disposals/write-off	-	(57)	(134)	-	(92)	(283)
Transfer in (out)	-	-	2,534	-	(2,534)	-
30 September 2016	20,303	10,388	104,264	14,077	-	149,032
Accumulated depreciation						
31 December 2015	18,385	8,223	85,041	11,078	-	122,727
Depreciation for the period	720	601	5,428	1,551	-	8,300
Depreciation on disposals/write-off	-	(37)	(85)	-	-	(122)
30 September 2016	19,105	8,787	90,384	12,629	-	130,905
Net book value						
31 December 2015	1,918	2,015	12,011	2,999	2,626	21,569
30 September 2016	1,198	1,601	13,880	1,448	-	18,127

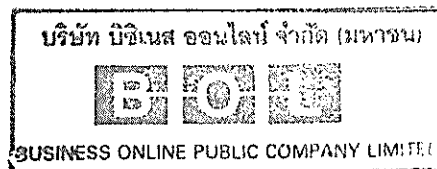
Depreciation

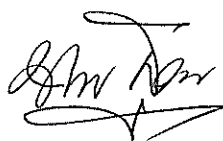
For the period ended 30 September 2015


(Baht 6.3 million included in services cost, and the balance in administrative expenses) 9,105

For the period ended 30 September 2016

(Baht 5.4 million included in services cost, and the balance in administrative expenses) 8,300




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director

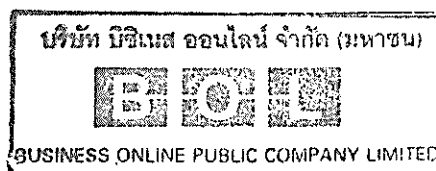
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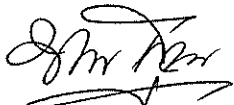
(Unit: Thousand Baht)


Separate financial statements

For the nine-month period ended 30 September 2015

	Building improvement	Office equipment	Computer and equipment	Vehicle	Total
Cost:					
31 December 2014	20,200	10,525	93,212	14,077	138,014
Additions	103	737	5,145	-	5,985
Disposals	-	(1,047)	(4,534)	-	(5,581)
30 September 2015	20,303	10,215	93,823	14,077	138,418
Accumulated depreciation:					
31 December 2014	17,434	8,514	82,042	9,007	116,997
Depreciation for the period	708	556	6,292	1,549	9,105
Accumulated depreciation on disposals	-	(1,046)	(4,520)	-	(5,566)
30 September 2015	18,142	8,024	83,814	10,556	120,536
Net book value:					
31 December 2014	2,766	2,011	11,170	5,070	21,017
30 September 2015	2,161	2,191	10,009	3,521	17,882
Depreciation					
For the period ended 30 September 2014					
(Baht 4.4 million included in services cost, and the balance in administrative expenses)					6,254
For the period ended 30 September 2015					
(Baht 6.3 million included in services cost, and the balance in administrative expenses)					9,105




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director


12. Intangible assets

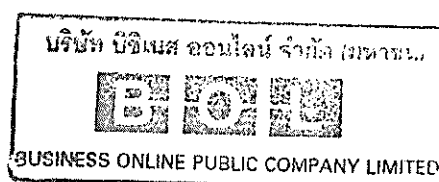
Movements in intangible assets account during the nine-month period ended 30 September 2016 are summarised below.


	(Unit: Thousand Baht)	
	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2016	52,486	52,447
Acquisition of computer software	3,658	3,658
Acquisition of computer software under development	2,511	2,511
Sale of computer software during the period - net book value	-	(5,410)
Amortisation charged for the period	(9,393)	(9,267)
Net book value as at 30 September 2016	49,262	43,939

13. Trade and other payables

	(Unit: Thousand Baht)			
	Consolidated financial statements		Separate financial statements	
	30 September 2016	31 December 2015	30 September 2016	31 December 2015
Trade accounts payable - related parties	42	323	42	323
Trade accounts payable - unrelated parties	5,264	4,695	3,124	2,852
Accrued cost - related parties	274	766	1,855	766
Accrued cost - unrelated parties	15,871	12,475	15,390	10,528
Accrued expenses - related parties	135	14	135	14
Accrued expenses - unrelated parties	26,021	15,449	25,880	15,449
Other payables - related parties	785	4,746	785	4,743
Other payables - unrelated parties	1,606	6,319	1,310	6,250
Total trade and other payables	49,998	44,787	48,521	40,925


(Mr. Noravat Suwam)
Director




(Ms. Chamaiporn Apikulvanich)
Director

14. Share capital and warrants

On 19 May 2014, the Company allocated and issued 38,500,000 warrants to the directors and/or employees of the Company at free-of-charge. The exercise period is within 4 years, commencing on the allocation date. The exercise ratio is 1 warrant per 1 new ordinary share, and the exercise price is Baht 1.75 per share. The first exercise date is 31 May 2015 and the following exercise dates fall on the last working days of May and November. The last exercise date is 30 November 2017. The exercise conditions and fair value of share option were disclosed in the notes to financial statements for the year ended 31 December 2015.

Movements in the issued and paid-up ordinary share during the nine-month period ended 30 September 2016 are summarised as below.


Description	Paid-up share capital		Premium on ordinary shares			Registration date with the Ministry of Commerce
	Number of shares	Amount	Premium from exercise of warrants	Adjustment of capital reserve for share-based payment transaction	Total	
				(Thousand shares)		
At the beginning of the period	793,993	79,399	87,864	1,004	88,868	
Exercise of warrants						
ESOP No. 3	1,237	124	2,040	188	2,228	6 June 2016
At the end of the period	795,230	79,523	89,904	1,192	91,096	

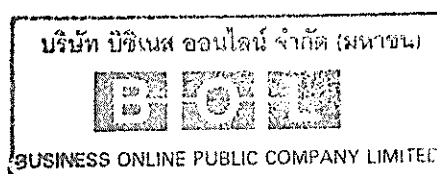
During the nine-month period ended 30 September 2016, the Company recorded expenses of Baht 1.4 million (2015: Baht 2.5 million) related to the ESOP scheme as personnel expenses, together with a corresponding increase in "Capital reserve for share-based payment transactions" in the shareholder's' equity.


Presented below is a summary of movements in the number of the Company's warrants.

(Unit: Thousand Units)

Warrants as at 1 January 2016	32,007
Less: Warrants exercised during the period	(1,237)
Warrants as at 30 September 2016	30,770


(Mr. Noravat Suwarn)
Director



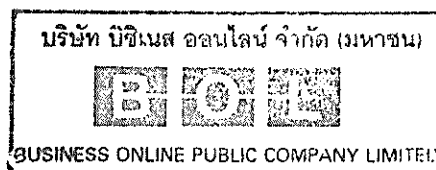

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Director

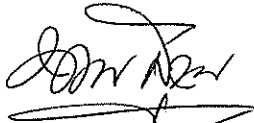
15. Service income

Service income of the Company and its subsidiary classified by nature of services are as follows:

	(Unit: Thousand Baht)			
	For the three-month periods ended 30 September			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Service income from providing business information by online computer systems	41,407	55,415	42,699	55,415
Service income from providing/ utilising software under the BOI investment promotion privilege	15,478	8,371	15,478	8,371
Other service income	36,299	16,402	20,164	16,402
Total service income	<u>93,184</u>	<u>80,188</u>	<u>78,341</u>	<u>80,188</u>

	(Unit: Thousand Baht)			
	For the nine-month periods ended 30 September			
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Service income from providing business information by online computer systems	138,025	168,200	144,088	168,200
Service income from providing/ utilising software under the BOI investment promotion privilege	44,719	21,895	44,719	21,895
Other service income	104,655	56,333	60,753	56,333
Total service income	<u>287,399</u>	<u>246,428</u>	<u>249,560</u>	<u>246,428</u>




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director


16. Income tax

Interim corporate income tax was calculated on profit before income tax for the period, using the estimated effective tax rate for the year.

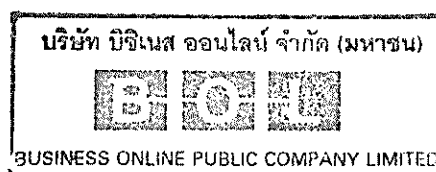
Income tax expenses for three-month and the nine-month periods ended 30 September 2016 and 2015 are made up as follows:

(Unit: Thousand Baht)				
For the three-month periods ended 30 September				
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Current income tax:				
Interim corporate income tax charge	(134)	2,453	(1,127)	2,453
Deferred tax:				
Relating to origination of temporary differences	(17)	(9)	(17)	(9)
Income tax reported in the statements of comprehensive income	<u>(151)</u>	<u>2,444</u>	<u>(1,144)</u>	<u>2,444</u>

(Unit: Thousand Baht)				
For the nine-month periods ended 30 September				
	Consolidated		Separate	
	financial statements		financial statements	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Current income tax:				
Interim corporate income tax charge	6,972	7,705	4,845	7,705
Deferred tax:				
Relating to origination and reversal of temporary differences	(52)	178	(52)	178
Income tax expenses reported in the statements of comprehensive income	<u>6,920</u>	<u>7,883</u>	<u>4,793</u>	<u>7,883</u>


(Mr. Noravat Suwarn)

Director




(Ms. Chamaiporn Apikulvanich)

Director

(Unaudited but reviewed)

The amounts of income tax relating to each component of other comprehensive income for the three-month and nine-month periods ended 30 September 2016 and 2015 are as follows:

	(Unit: Thousand Baht)			
	Consolidated/Separate financial statements			
	For the three-month periods ended 30 September		For the nine-month periods ended 30 September	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Deferred tax relating to actuarial loss	-	-	-	(161)

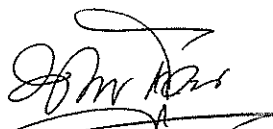
17. Dividends paid

Dividends	Approved by	Total dividends (Million Baht)	Dividend per share (Baht per share)
Final dividends for 2014	Annual General Meeting of the shareholders on 1 April 2015	39.4	0.05
Total dividends paid in 2015		39.4	0.05
Final dividends for 2015	Annual General Meeting of the shareholders on 30 March 2016	47.6	0.06
Total dividends paid in 2016		47.6	0.06

18. Basic and diluted earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

Diluted earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period plus the weighted average number of ordinary shares which would need to be issued to convert all dilutive potential ordinary shares into ordinary shares. The calculation assumes that the conversion took place either at the beginning of the period or on the date the potential ordinary shares were issued.


(Mr. Noravat Suwarn)
Director

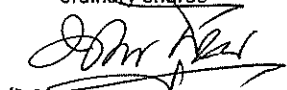



(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

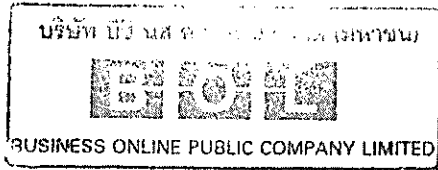
The following table sets forth the computation of basic and diluted earnings per share:

Consolidated financial statements						
For the three-month periods ended 30 September						
		Weighted average		Earnings per share		
Profit for the period		number of ordinary shares				
<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	
(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)	
Basic earnings per share						
Profit attributable to equity holders of the Company						
14,689	12,572	795,230	792,896	0.02	0.02	
Effect of dilutive potential ordinary shares						
Warrants - ESOP						
30,770,250 Units						
(30 September 2015:						
33,103,625 Units)						
-	-	1,186	4,345			
Diluted earnings per share						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
14,689	12,572	796,416	797,241	0.02	0.02	
Separate financial statements						
For the three-month periods ended 30 September						
		Weighted average		Earnings per share		
Profit for the period		number of ordinary shares				
<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	
(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)	
Basic earnings per share						
Profit attributable to equity holders of the Company						
11,276	12,530	795,230	792,896	0.01	0.02	
Effect of dilutive potential ordinary shares						
Warrants - ESOP						
30,770,250 Units						
(30 September 2015:						
33,103,625 Units)						
-	-	1,186	4,345			
Diluted earnings per share						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
11,276	12,530	796,416	797,241	0.01	0.02	



(Mr. Noravat Suwarn)

Director



(Ms. Chamaiporn Apikulvanich) 8

Director

(Unaudited but reviewed)

Consolidated financial statements

For the nine-month periods ended 30 September

	Profit for the period		Weighted average number of ordinary shares		Earnings per share	
	2016	2015	2016	2015	2016	2015
	(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)
Basic earnings per share						
Profit attributable to equity holders of the Company	56,187	49,521	794,521	789,852	0.07	0.06
Effect of dilutive potential ordinary shares						
Warrants - ESOP						
30,770,250 Units						
(30 September 2015:						
33,103,625 Units)	-	-	1,464	7,019		
Diluted earnings per share						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares	56,187	49,521	795,985	796,871	0.07	0.06

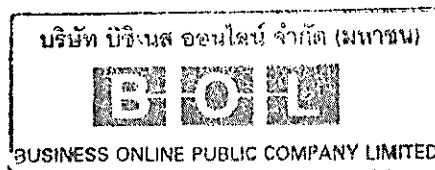
Separate financial statements

For the nine-month periods ended 30 September

	Profit for the period		Weighted average number of ordinary shares		Earnings per share	
	2016	2015	2016	2015	2016	2015
	(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)
Basic earnings per share						
Profit attributable to equity holders of the Company	48,235	49,308	794,521	789,852	0.06	0.06
Effect of dilutive potential ordinary shares						
Warrants - ESOP						
30,770,250 Units						
(30 September 2015:						
33,103,625 Units)	-	-	1,464	7,019		
Diluted earnings per share						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares	48,235	49,308	795,985	796,871	0.06	0.06

(Mr. Noravat Suwam)

Director



(Ms. Chamaiporn Apikulvanich)

Director

19. Financial information by segment

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources to the segment and assess its performance.

The Company and its subsidiary are principally engaged in an online and offline information service provider and developer of financial news and other information services. Its operations are carried on only in Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues and operating profits as presented in the comprehensive income statements and assets as reflected in these financial statements pertain exclusively to the aforementioned reportable operating segment and geographical area.

20. Commitments and contingent liabilities


As at 30 September 2016, the Company and its subsidiary have commitments and contingent liabilities other than those disclosed in other notes to financial statements as follows:

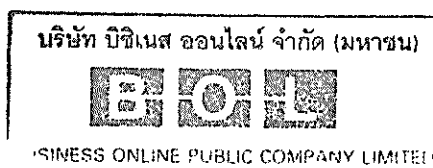
20.1 Service agreements and trademark license


The Company has entered into agreements with a government enterprise to obtain the right to operate an online business information service and on 23 April 2012, the Company extended the agreement for 5 years with a government enterprise (2016 - 2020) to obtain the right to operate an online business information service. The agreement will be terminated in December 2020. In addition, the Company signed in the memorandum of understanding of the cooperation of business information service which the term of such memorandum is 15 years (2021 - 2035). The Company has to pay the fee at the fixed rate of service income or minimum guarantee for per year as specified in the agreements and such memorandum in order to continue the project.

During the year 2015, D&B (Thailand) Co., Ltd., a subsidiary company, entered into an agreement with an overseas company to obtain the trademark license to provide service to customers. The subsidiary company is liable to a fee as specified in the agreement. The agreement is for the period of 5 years.

In addition, the Company and its subsidiary entered into service agreements related to cost of providing services with other companies.


(Mr. Noravat Suwarn)
Director




(Ms. Chamaiporn Apikulvanich)
Director

(Unaudited but reviewed)

As at 30 September 2016, the future payments under these agreements are due as follows:

	(Unit: Million Baht)	
	Consolidated financial statements	Separate financial statements
Payable:		
In up to 1 year	56.28	27.76
In over 1 and up to 5 years	167.51	81.49
In over 5 years	195.44	195.44

20.2 Capital expenditure agreement

As at 30 September 2016, the Company and its subsidiary have outstanding commitment which has entered into agreements for development of their computer system and has other capital expenditure amounting to Baht 0.11 million (Separate financial statements: Baht 0.11 million).

20.3 Other license agreements

The Company entered into an agreement with a related company and an overseas company granting the Company for the rights to utilise software applications to another related company. Under the agreement, the Company is obliged to pay a fee at a certain percentage of revenues earned from the use of such service as stipulated in the agreement. The agreement does not stipulate a definite term.

20.4 Bank guarantees


As at 30 September 2016, there were outstanding bank guarantees of Baht 38.63 million issued by a bank on behalf of the Company in respect of certain performance bonds as required in the normal course of business to guarantee contractual performance.

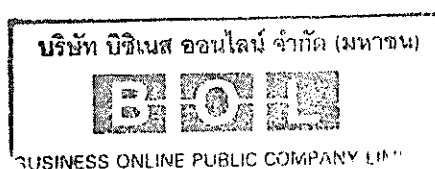
21. Foreign currency risk


The Company's exposure to foreign currency risk arises mainly from purchasing or rendering services transactions that are denominated in foreign currencies. The Company has not entered into any contract in order to protect such foreign currency risk.

As at 30 September 2016, the balances of financial assets and liabilities denominated in foreign currencies are summarised below.

Foreign currency	Consolidated financial statements		Separate financial statements		Average exchange rate as at 30 September 2016 (Baht per 1 foreign currency unit)
	Financial assets (Million)	Financial liabilities (Million)	Financial assets (Million)	Financial liabilities (Million)	
USD	0.34	0.10	0.11	0.02	34.6999


(Mr. Noravatt Suwann)
Director




(Ms. Chamaiporn Apikulvanich)
Director

22. Fair value of financial instruments

As at 30 September 2016, the Company and its subsidiary had the assets that were measured at fair value using different levels of inputs as follows:

	(Unit: Thousand Baht)
	Consolidated and separate financial statements
	Level 2
Financial assets measured at fair value	
Held for trading investments	
- Fixed Income Fund	40,545

Valuation techniques and inputs to Level 2 and valuations

The fair value of investments in Fixed Income Fund has been determined by their net asset value as announced by commercial bank.

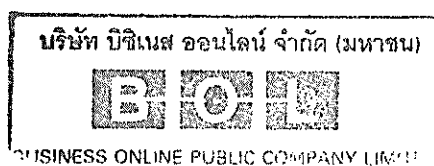
During the current period, there was no transfer within the fair value hierarchy.

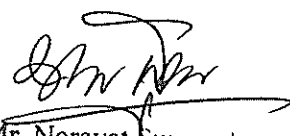
23. Event after the reporting period


On 10 November 2016, the Company's Board of Director's meeting passed a resolution to approve the establishment of a new subsidiary in 2017 with registered share capital of Baht 5 million in which the Company will hold 100 percent interest. The subsidiary is principally engaged in providing specialised social business platform that connects and match businesses to enhance business opportunity for SMEs and large enterprises domestically and internationally. Moreover, the platform will connect with financial institutions as a funding channels for SMEs seeking to raise their capital.

24. Approval of interim financial statements

These financial statements have been approved by the Board of Directors of the Company on 10 November 2016.




(Mr. Noravat Suwarn)
Director


(Ms. Chamaiporn Apikulvanich)
Director