

ATP 30 Public Company Limited**Statement of financial position****As at 30 September 2016**

(Unit: Thousand Baht)

| | <u>Note</u> | <u>30 September 2016</u> (Unaudited but reviewed) | <u>31 December 2015</u> (Audited) |
|-------------------------------------|-------------|---------------------------------------------------------|--------------------------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | | 42,447 | 97,475 |
| Trade and other receivables | 3 | 39,188 | 24,852 |
| Inventories | | 624 | 605 |
| Refundable withholding tax | | 4,936 | 2,608 |
| Other current assets | | 7,861 | 8,406 |
| Total current assets | | <u>95,056</u> | <u>133,946</u> |
| Non-current assets | | | |
| Restricted bank deposits | 4 | 2,896 | 1,481 |
| Transportation vehicles | 5 | 407,734 | 345,131 |
| Leasehold improvement and equipment | 6 | 7,944 | 6,235 |
| Other non-current assets | | 548 | 524 |
| Total non-current assets | | <u>419,122</u> | <u>353,371</u> |
| Total assets | | <u><u>514,178</u></u> | <u><u>487,317</u></u> |

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

ATP 30 Public Company Limited
Statement of financial position (continued)
As at 30 September 2016

(Unit: Thousand Baht)

| | <u>Note</u> | <u>30 September 2016</u> | <u>31 December 2015</u> |
|-----------------------------------------------------------------------|-------------|-----------------------------|-------------------------|
| | | (Unaudited but reviewed) | (Audited) |
| Liabilities and shareholders' equity | | | |
| Current liabilities | | | |
| Trade and other payables | 7 | 30,622 | 30,934 |
| Current portion of liabilities under finance lease agreements | 8 | 66,754 | 49,824 |
| Other current liabilities | | 725 | 963 |
| Total current liabilities | | <u>98,101</u> | <u>81,721</u> |
| Non-current liabilities | | | |
| Liabilities under finance lease agreements, net of current portion | 8 | 160,283 | 158,578 |
| Deferred tax liabilities | | 10,999 | 11,291 |
| Provision for long-term employee benefits | | 1,753 | 1,590 |
| Other non-current liabilities | | 1,199 | 1,071 |
| Total non-current liabilities | | <u>174,234</u> | <u>172,530</u> |
| Total liabilities | | <u>272,335</u> | <u>254,251</u> |

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

ATP 30 Public Company Limited
Statement of financial position (continued)
As at 30 September 2016

(Unit: Thousand Baht)

| | <u>Note</u> | <u>30 September 2016</u> | <u>31 December 2015</u> |
|---------------------------------------------------|-------------|-----------------------------|-------------------------|
| | | (Unaudited but reviewed) | (Audited) |
| Shareholders' equity | | | |
| Share capital | | | |
| Registered | | | |
| 440,000,000 ordinary shares of Baht 0.25 each | 9 | <u>110,000</u> | <u>110,000</u> |
| Issued and fully paid-up | | | |
| 440,000,000 ordinary shares of Baht 0.25 each | | 110,000 | 110,000 |
| Share premium | | 107,190 | 107,190 |
| Retained earnings | | | |
| Appropriated - statutory reserve | | 3,833 | 3,833 |
| Unappropriated | | <u>20,820</u> | <u>12,043</u> |
| Total shareholders' equity | | <u>241,843</u> | <u>233,066</u> |
| Total liabilities and shareholders' equity | | <u>514,178</u> | <u>487,317</u> |
| | | - | - |

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

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Directors
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ATP 30 Public Company Limited**Statement of comprehensive income****For the three-month period ended 30 September 2016**

(Unit: Thousand Baht, except earnings per share)

| | <u>Note</u> | <u>2016</u> |
|-----------------------------------------------------------|-------------|---------------------|
| Profit or loss: | | |
| Revenues | | |
| Service income | | 79,353 |
| Other income | | <u>364</u> |
| Total revenues | | <u>79,717</u> |
| Expenses | | |
| Cost of services | | 60,652 |
| Administrative expenses | | <u>8,060</u> |
| Total expenses | | <u>68,712</u> |
| Profit before finance cost and income tax expenses | | 11,005 |
| Finance cost | | <u>(4,031)</u> |
| Profit before income tax expenses | | 6,974 |
| Income tax | 11 | <u>966</u> |
| Profit for the period | | <u>7,940</u> |
| Other comprehensive income: | | |
| Other comprehensive income for the period | | <u>-</u> |
| Total comprehensive income for the period | | <u><u>7,940</u></u> |
| Basic earnings per share | | |
| Profit for the period | 12 | <u><u>0.02</u></u> |

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

ATP 30 Public Company Limited**Statement of comprehensive income****For the nine-month period ended 30 September 2016**

(Unit: Thousand Baht, except earnings per share)

| | <u>Note</u> | <u>2016</u> |
|-----------------------------------------------------------|-------------|----------------------|
| Profit or loss: | | |
| Revenues | | |
| Service income | | 223,600 |
| Other income | | <u>1,332</u> |
| Total revenues | | <u>224,932</u> |
| Expenses | | |
| Cost of services | | 170,341 |
| Administrative expenses | | <u>24,462</u> |
| Total expenses | | <u>194,803</u> |
| Profit before finance cost and income tax expenses | | 30,129 |
| Finance cost | | <u>(11,964)</u> |
| Profit before income tax expenses | | 18,165 |
| Tax income (expenses) | 11 | <u>292</u> |
| Profit for the period | | <u>18,457</u> |
| Other comprehensive income: | | |
| Other comprehensive income for the period | | <u>-</u> |
| Total comprehensive income for the period | | <u><u>18,457</u></u> |
| Basic earnings per share | | |
| Profit for the period | 12 | <u><u>0.04</u></u> |

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

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ATP 30 Public Company Limited

Cash flow statement

For the nine-month period ended 30 September 2016

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Cash flows from operating activities

| | |
|---------------------------------------------------------------------------------------------------------|----------------------|
| Profit before tax | 18,165 |
| Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities: | |
| Depreciation and amortisation | 31,202 |
| Compensation from insurance contract | - |
| (Gain) loss on sales and written-off transportation vehicles | 132 |
| Amortised gains from sales and leases back of transportation vehicles | (464) |
| Written-off of withholding tax | - |
| Provision for long-term employee benefits | 303 |
| Short-term provision | - |
| Interest income | (140) |
| Interest expenses | <u>11,964</u> |
| Profit from operating activities before changes in operating assets and liabilities | 61,162 |
| Operating assets (increase) decrease | |
| Trade and other receivables | (14,336) |
| Inventories | (19) |
| Other current assets | 9 |
| Other non-current assets | (104) |
| Operating liabilities increase (decrease) | |
| Trade and other payables | (806) |
| Other current liabilities | 114 |
| Other non-current liabilities | <u>240</u> |
| Cash flows from operating activities | 46,260 |
| Compensation received from insurance contract | - |
| Cash received from refundable withholding tax | 300 |
| Interest income | 140 |
| Cash paid for long-term employee benefits | (140) |
| Cash paid for interest expenses | (11,964) |
| Cash paid for corporate income tax | <u>(2,092)</u> |
| Net cash flows from operating activities | <u>32,504</u> |

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

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ATP 30 Public Company Limited

Cash flow statement (continued)

For the nine-month period ended 30 September 2016

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2016

Cash flows from investing activities

| | |
|-----------------------------------------------------------|------------------------|
| Increase in restricted bank deposits | (1,415) |
| Cash paid for accounts payable - purchase of fixed assets | (888) |
| Acquisition of transportation vehicles and equipment | (33,061) |
| Proceeds from sales of transportation vehicles | <u>175</u> |
| Net cash flows used in investing activities | <u>(35,189)</u> |

Cash flows from financing activities

| | |
|-----------------------------------------------------------|------------------------|
| Decrease in short-term loans from financial institutions | - |
| Decrease of short-term loans from related party | - |
| Cash received from share subscription | - |
| Payments of expenses relating to the share offering | - |
| Payment of liabilities under finance lease agreements | (42,950) |
| Repayment of long-term loans | - |
| Dividend paid | <u>(9,393)</u> |
| Net cash flows from (used in) financing activities | <u>(52,343)</u> |

Net increase (decrease) in cash and cash equivalents

| | |
|---------------------------------------------------|-----------------------------|
| Cash and cash equivalents at beginning of period | <u>97,475</u> |
| Cash and cash equivalents at end of period | <u><u>42,447</u></u> |

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Supplemental cash flows information

Non-cash items

| | |
|-------------------------------------------------------------------|--------|
| Increase of transportation vehicles from finance lease agreements | 61,585 |
| Purchase of fixed assets on credit | 1,095 |
| Payables of expenses relating to the share offering | - |

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

dited but reviewed)

expressed in Baht)

2015

67,923

205

68,128

52,566

9,851

62,417

5,711

(4,981)

730

1,285

2,015

-

2,015

0.01

dited but reviewed)

expressed in Baht)

2015

196,916

1,187

198,103

153,615

22,693

176,308

21,795

(14,791)

7,004

(947)

6,057

-

6,057

0.02

dited but reviewed)

it : Thousand Baht)

2015

7,004

25,116

(1,200)

(395)

(464)

560

261

717

(5)

14,791

46,385

(4,451)

(187)

(566)

(377)

123

(218)

387

41,096

1,200

1,088

5

-

(14,791)

(1,923)

26,675

dited but reviewed)

Unit: Thousand Baht)

2015

(1,049)

(1,320)

(6,035)

1,350

(7,054)

(19,415)

(5,000)

182,000

(5,934)

(40,736)

(5,043)

(27,000)

78,872

98,493

10,828

109,321

65,035

2,735

78

(Unaudited but reviewed)

ATP 30 Public Company Limited

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

| | Issued and fully paid-up share capital | Share premium | Retained earnings | | Total |
|----------------------------------------------------|----------------------------------------------|----------------|-------------------------------------|----------------|----------------|
| | | | Appropriated - statutory reserve | Unappropriated | |
| Balance as at 1 January 2015 | 40,000 | - | 2,800 | 28,278 | 71,078 |
| Increase share capital (Note 9) | 70,000 | 107,189 | - | - | 177,189 |
| Dividend paid (Note 10) | - | - | - | (27,000) | (27,000) |
| Transfer of retained earnings to statutory reserve | - | - | 443 | (443) | - |
| Profit for the period | - | - | - | 6,057 | 6,057 |
| Other comprehensive income for the period | - | - | - | - | - |
| Total comprehensive income for the period | - | - | - | 6,057 | 6,057 |
| Balance as at 30 September 2015 | 110,000 | 107,189 | 3,243 | 6,892 | 227,324 |
| Balance as at 1 January 2016 | 110,000 | 107,190 | 3,833 | 12,043 | 233,066 |
| Dividend paid (Note 10) | - | - | - | (9,680) | (9,680) |
| Profit for the period | - | - | - | 18,457 | 18,457 |
| Other comprehensive income for the period | - | - | - | - | - |
| Total comprehensive income for the period | - | - | - | 18,457 | 18,457 |
| Balance as at 30 September 2016 | 110,000 | 107,190 | 3,833 | 20,820 | 241,843 |

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