

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2018

Unit : Baht

		Financial statements			
	Notes	in which the equity method is applied		Separate Financial Statements	
		30 September 2018	31 December 2017	30 September 2018	31 December 2017
		(Unaudited but Reviewed)	(Audited)	(Unaudited but Reviewed)	(Audited)
ASSETS					
Current assets					
Cash and cash equivalents	6.1	2,462,923,240.02	309,700,598.07	2,462,923,240.02	309,700,598.07
Temporary investments	6.2	3,481,804,114.36	4,446,541,097.18	3,481,804,114.36	4,446,541,097.18
Trade accounts receivable	6.4	1,312,590.30	2,314,979.00	1,312,590.30	2,314,979.00
Other accounts receivable	6.5	42,838,559.10	54,584,463.81	42,838,559.10	54,584,463.81
Accrued dividend income from associates		-	380,942,435.47	-	380,942,435.47
Bank deposits as collateral	6.6	178,107,157.68	440,867,679.87	178,107,157.68	440,867,679.87
Prepaid income tax		40,675,544.58	535,610.51	40,675,544.58	535,610.51
Total current assets		6,207,661,206.04	5,635,486,863.91	6,207,661,206.04	5,635,486,863.91
Non-current assets					
Investment in associates	6.7.2	11,637,319,419.19	11,540,352,706.35	14,041,313,770.06	13,782,030,511.66
Equipment	6.8	3,168,120.94	1,110,776.78	3,168,120.94	1,110,776.78
Intangible assets	6.9	831,804.84	1,277,812.68	831,804.84	1,277,812.68
Project development costs - for collection	6.10	480,805,303.30	496,209,771.31	480,805,303.30	496,209,771.31
Deferred tax assets	6.11	966,332.22	808,967.19	966,332.22	808,967.19
Total non-current assets		12,123,090,980.49	12,039,760,034.31	14,527,085,331.36	14,281,437,839.62
TOTAL ASSETS		18,330,752,186.53	17,675,246,898.22	20,734,746,537.40	19,916,924,703.53

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Santichai Osotpavapusit

(Mr. Santichai Osotpavapusit)

Senior Executive Vice President

Acting President

EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2018

Unit : Baht

		Financial statements			
	Notes	in which the equity method is applied		Separate Financial Statements	
		30 September 2018	31 December 2017	30 September 2018	31 December 2017
		(Unaudited but Reviewed)	(Audited)	(Unaudited but Reviewed)	(Audited)
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current liabilities					
Trade accounts payable	6.12	5,101,206.82	1,432,362.16	5,101,206.82	1,432,362.16
Other accounts payable	6.13	24,954,893.93	34,797,930.99	24,954,893.93	34,797,930.99
Current portion of finance lease liabilities	6.16	531,170.79	159,750.00	531,170.79	159,750.00
Income tax payable		-	46,881,923.89	-	46,881,923.89
Other current liabilities	6.14	1,433,706.10	988,281.74	1,433,706.10	988,281.74
Total current liabilities		32,020,977.64	84,260,248.78	32,020,977.64	84,260,248.78
Non-current liabilities					
Finance lease liabilities	6.16	1,878,318.12	-	1,878,318.12	-
Non-current provisions for employee benefits	6.15	5,075,214.25	4,252,366.00	5,075,214.25	4,252,366.00
Accounts payable - related party	6.3.5	5,261,137,050.00	5,304,822,800.00	5,261,137,050.00	5,304,822,800.00
Total non-current liabilities		5,268,090,582.37	5,309,075,166.00	5,268,090,582.37	5,309,075,166.00
TOTAL LIABILITIES		5,300,111,560.01	5,393,335,414.78	5,300,111,560.01	5,393,335,414.78
Shareholders' equity					
Share capital	6.17				
Authorized share capital					
1,219,740,000 ordinary shares - Baht 10 per share		12,197,400,000.00	12,197,400,000.00	12,197,400,000.00	12,197,400,000.00
Paid-up share capital					
1,219,740,000 ordinary shares - Baht 10 per share		12,197,400,000.00	12,197,400,000.00	12,197,400,000.00	12,197,400,000.00
Retained earnings					
Appropriated					
Legal reserve	6.18	125,110,900.00	-	125,110,900.00	-
Unappropriated		998,067,523.98	295,049,921.16	3,112,124,077.39	2,326,189,288.75
Other components of shareholders' equity		(289,937,797.46)	(210,538,437.72)	-	-
TOTAL SHAREHOLDERS' EQUITY		13,030,640,626.52	12,281,911,483.44	15,434,634,977.39	14,523,589,288.75
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		18,330,752,186.53	17,675,246,898.22	20,734,746,537.40	19,916,924,703.53

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Santichai Osotpavapusit
(Mr. Santichai Osotpavapusit)
Senior Executive Vice President
Acting President
EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2018

Unit : Baht

		Financial statements			
	Notes	in which the equity method is		Separate financial statements	
		2018	2017	2018	2017
		(Restated)			
REVENUES					
Revenue from services	6.19	1,386,819.96	2,512,958.53	1,386,819.96	2,512,958.53
Other income					
Interest income		36,032,111.63	19,953,877.34	36,032,111.63	19,953,877.34
Gain on foreign exchange rate		1,655,391.94	41,314,757.29	1,655,391.94	41,314,757.29
Others		228,749.96	5,105.32	228,749.96	5,105.32
Total revenues		39,303,073.49	63,786,698.48	39,303,073.49	63,786,698.48
EXPENSES					
Cost of services	6.20	829,333.52	1,719,583.93	829,333.52	1,719,583.93
Administrative expenses	6.21	40,506,155.64	31,570,341.69	40,506,155.64	31,570,341.69
Finance costs		38,408.17	-	38,408.17	-
Total expenses	6.22	41,373,897.33	33,289,925.62	41,373,897.33	33,289,925.62
Profit (Loss) before share of profit from investment in associates		(2,070,823.84)	30,496,772.86	(2,070,823.84)	30,496,772.86
Share of profit from investment in associates		406,423,697.60	381,607,396.48	-	-
PROFIT (LOSS) BEFORE INCOME TAXES		404,352,873.76	412,104,169.34	(2,070,823.84)	30,496,772.86
INCOME TAXES		(981,948.49)	(6,184,283.24)	(981,948.49)	(6,184,283.24)
PROFIT (LOSS) FOR THE PERIOD		403,370,925.27	405,919,886.10	(3,052,772.33)	24,312,489.62
OTHER COMPREHENSIVE INCOME (LOSS)					
ITEM THAT MAY BE RECLASSIFIED TO THE PROFIT OR LOSS IN SUBSEQUENT PERIODS					
Currency translation differences		(96,935,982.81)	(65,982,061.66)	-	-
Share of other comprehensive income of associates		3,826,268.30	-	-	-
Other comprehensive loss for the period,net of taxes		(93,109,714.51)	(65,982,061.66)	-	-
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD		310,261,210.76	339,937,824.44	(3,052,772.33)	24,312,489.62
BASIC EARNINGS (LOSS) PER SHARE	6.23	0.33	0.33	(0.00)	0.02

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Santichai Osotpavapusit

(Mr. Santichai Osotpavapusit)

Senior Executive Vice President

Acting President

EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018

Unit : Baht

		Financial statements			
	Notes	in which the equity method is		Separate financial statements	
		2018	2017	2018	2017
			(Restated)		
REVENUES					
Dividend income from associates	6.7.2	-	-	1,155,958,791.49	2,510,897,954.09
Revenue from services	6.19	5,095,282.24	7,333,529.48	5,095,282.24	7,333,529.48
Other income					
Interest income		87,081,906.20	54,223,363.97	87,081,906.20	54,223,363.97
Gain on foreign exchange rate		11,854,763.15	186,577,652.16	11,854,763.15	186,577,652.16
Others		232,798.62	302,778.10	232,798.62	302,778.10
Total revenues		104,264,750.21	248,437,323.71	1,260,223,541.70	2,759,335,277.80
EXPENSES					
Cost of services	6.20	3,308,854.56	5,170,371.23	3,308,854.56	5,170,371.23
Administrative expenses	6.21	113,422,806.92	83,630,454.09	113,422,806.92	83,630,454.09
Finance costs		106,481.30	-	106,481.30	-
Total expenses	6.22	116,838,142.78	88,800,825.32	116,838,142.78	88,800,825.32
Profit (loss) before share of profit from investment in associates		(12,573,392.57)	159,636,498.39	1,143,385,398.92	2,670,534,452.48
Share of profit from investment in associates	6.7.2	1,073,041,605.67	1,059,818,187.02	-	-
PROFIT BEFORE INCOME TAXES		1,060,468,213.10	1,219,454,685.41	1,143,385,398.92	2,670,534,452.48
INCOME TAXES		(232,339,710.28)	(534,240,985.60)	(232,339,710.28)	(534,240,985.60)
PROFIT FOR THE PERIOD		828,128,502.82	685,213,699.81	911,045,688.64	2,136,293,466.88
OTHER COMPREHENSIVE LOSS					
ITEM THAT MAY BE RECLASSIFIED TO THE PROFIT OR LOSS IN SUBSEQUENT PERIOD					
Currency translation differences		(57,288,961.64)	(278,131,669.46)	-	-
Share of other comprehensive loss of associates		(22,110,398.10)	-	-	-
Other comprehensive loss for the period,net of taxes		(79,399,359.74)	(278,131,669.46)	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		748,729,143.08	407,082,030.35	911,045,688.64	2,136,293,466.88
BASIC EARNINGS PER SHARE	6.23	0.68	0.56	0.75	1.76

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Santichai Osotpavapusit

(Mr. Santichai Osotpavapusit)

Senior Executive Vice President

Acting President

EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018
FINANCIAL STATEMENTS IN WHICH THE EQUITY METHOD IS APPLIED

Unit : Baht

	Notes	Paid-up share capital	Retained earnings		Other components of shareholders' equity		Total Shareholders' equity
			Appropriated	Unappropriated	Currency translation differences	Share of other comprehensive income of associates	
					Other comprehensive income (loss)	Total other components of shareholders' equity	
Balance as at January 1, 2017		12,095,500,000.00	-	(607,012,834.37)	151,549,301.70	-	11,640,036,467.33
Changes in shareholders' equity for the period							
Additional paid-up share capital		101,900,000.00	-	-	-	-	101,900,000.00
Profit for the period	5	-	-	685,213,699.81	-	-	685,213,699.81
Other comprehensive loss		-	-	-	(278,131,669.46)	-	(278,131,669.46)
Total comprehensive income for the period		-	-	685,213,699.81	(278,131,669.46)	-	407,082,030.35
Balance as at September 30, 2017 (after adjustments)		12,197,400,000.00	-	78,200,865.44	(126,582,367.76)	-	12,149,018,497.68
Balance as at January 1, 2018		12,197,400,000.00	-	295,049,921.16	(214,549,058.90)	4,010,621.18	12,281,911,483.44
Changes in shareholders' equity for the period							
Legal reserve		-	125,110,900.00	(125,110,900.00)	-	-	-
Profit for the period		-	-	828,128,502.82	-	-	828,128,502.82
Other comprehensive loss		-	-	-	(57,288,961.64)	(22,110,398.10)	(79,399,359.74)
Total comprehensive income for the period		-	-	828,128,502.82	(57,288,961.64)	(22,110,398.10)	748,729,143.08
Balance as at September 30, 2018		12,197,400,000.00	125,110,900.00	998,067,523.98	(271,838,020.54)	(18,099,776.92)	13,030,640,626.52

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Sanichai Osotapavapusi
(Mr. Sanichai Osotapavapusi)
Senior Executive Vice President
Acting President
EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018
SEPARATE FINANCIAL STATEMENTS

Unit : Baht

	Notes	Paid-up	Retained earnings		Total Shareholders' equity
		share capital	Appropriated	Unappropriated	
Balance as at January 1, 2017		12,095,500,000.00	-	(175,494,677.70)	11,920,005,322.30
Changes in shareholders' equity for the period					
Additional paid-up share capital		101,900,000.00	-	-	101,900,000.00
Total comprehensive income for the period		-	-	2,136,293,466.88	2,136,293,466.88
Balance as at September 30, 2017		12,197,400,000.00	-	1,960,798,789.18	14,158,198,789.18
Balance as at January 1, 2018		12,197,400,000.00	-	2,326,189,288.75	14,523,589,288.75
Changes in shareholders' equity for the period					
Legal reserve	6.18	-	125,110,900.00	(125,110,900.00)	-
Total comprehensive income for the period		-	-	911,045,688.64	911,045,688.64
Balance as at September 30, 2018		12,197,400,000.00	125,110,900.00	3,112,124,077.39	15,434,634,977.39

Notes to the interim financial statements are an integral part of these financial statements.

(Signed) Santichai Osotpavapusit
(Mr. Santichai Osotpavapusit)
Senior Executive Vice President
Acting President
EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018

Unit : Baht

	Notes	Financial statements		Separate financial statements	
		in which the equity method is applied			
		2018	2017 (Restated)	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before income taxes		1,060,468,213.10	1,219,454,685.41	1,143,385,398.92	2,670,534,452.48
Adjustment to reconcile profit before income taxes to net cash provided by (used in) from operating activities					
Depreciation		623,026.04	307,895.79	623,026.04	307,895.79
Amortization		446,007.84	498,407.24	446,007.84	498,407.24
Employee expense realized from estimates	6.15	822,848.25	656,690.25	822,848.25	656,690.25
Unrealized gain from foreign exchange		(6,546,047.98)	(226,455,440.37)	(6,546,047.98)	(226,455,440.37)
Share of profit from investment in associates		(1,073,041,605.67)	(1,059,818,187.02)	-	-
Dividend income from investment in associates		-	-	(1,155,958,791.49)	(2,510,897,954.09)
Interest income		(87,081,906.20)	(54,223,363.97)	(87,081,906.20)	(54,223,363.97)
Interest expenses under finance lease		106,481.30	-	106,481.30	-
Loss from operating activities before change in operating assets and liabilities		(104,202,983.32)	(119,579,312.67)	(104,202,983.32)	(119,579,312.67)
Change in operating assets (increase) decrease					
Trade accounts receivable		1,002,388.70	614,942.22	1,002,388.70	614,942.22
Other accounts receivable		(311,820.54)	4,073,370.19	(311,820.54)	4,073,370.19
Bank deposits as collateral		255,775,809.21	456,719,229.40	255,775,809.21	456,719,229.40
Change in operating liabilities increase (decrease)					
Trade accounts payable		3,322,460.02	(65,307,781.11)	3,322,460.02	(65,307,781.11)
Other accounts payable		(7,829,735.91)	(20,570,227.93)	(7,829,735.91)	(20,570,227.93)
Other current liabilities		445,424.36	(130,531.34)	445,424.36	(130,531.34)
		252,404,525.84	375,399,001.43	252,404,525.84	375,399,001.43
Cash provided by operating activities		148,201,542.52	255,819,688.76	148,201,542.52	255,819,688.76
Cash received from interest		29,711,878.84	4,778,083.88	29,711,878.84	4,778,083.88
Cash received from income tax		535,610.51	763,997.23	535,610.51	763,997.23
Cash payment on income tax		(320,054,543.78)	(535,862,011.65)	(320,054,543.78)	(535,862,011.65)
Net cash used in operating activities		(141,605,511.91)	(274,500,241.78)	(141,605,511.91)	(274,500,241.78)
CASH FLOWS FROM INVESTING ACTIVITIES					
Cash payment on investment in associates		(259,283,258.40)	(464,208,088.20)	(259,283,258.40)	(464,208,088.20)
Cash received (payment) on temporary investments		1,090,261,619.35	(2,184,541,376.08)	1,090,261,619.35	(2,184,541,376.08)
Cash received from dividend from investment in associates		1,534,594,903.95	2,875,757,106.46	1,534,594,903.95	2,875,757,106.46
Cash payment on buy equipment		-	(80,121.60)	-	(80,121.60)
Cash payment on project development cost - for collection		(16,272,989.77)	(20,643,942.38)	(16,272,989.77)	(20,643,942.38)
Cash received from interest		69,927,499.82	12,073,188.04	69,927,499.82	12,073,188.04
Net cash provided by investing activities		2,419,227,774.95	218,356,766.24	2,419,227,774.95	218,356,766.24

Notes to the interim financial statements are an integral part of these financial statements.

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(Mr. Santichai Osotpavapusit)
Senior Executive Vice President
Acting President
EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018

Unit : Baht

		Financial statements			
	Notes	in which the equity method is applied		Separate financial statements	
		2018	2017	2018	2017
		(Restated)			
CASH FLOWS FROM FINANCING ACTIVITIES					
Cash received from additional paid-up share capital		-	101,900,000.00	-	101,900,000.00
Cash payment on finance lease liabilities		(430,631.29)	(119,812.50)	(430,631.29)	(119,812.50)
Cash payment on interest expenses under finance lease		(106,481.30)	-	(106,481.30)	-
Net cash provided by (used in) financing activities		(537,112.59)	101,780,187.50	(537,112.59)	101,780,187.50
Effect from foreign exchange rate in cash and cash equivalents		(123,862,508.50)	(87,990.16)	(123,862,508.50)	(87,990.16)
Net increase in cash and cash equivalents		2,153,222,641.95	45,548,721.80	2,153,222,641.95	45,548,721.80
Cash and cash equivalents at the beginning of the period		309,700,598.07	96,085,828.27	309,700,598.07	96,085,828.27
Cash and cash equivalents at the end of the period		2,462,923,240.02	141,634,550.07	2,462,923,240.02	141,634,550.07
Supplemental cash flow information					
Unpaid for outstanding payable on project development costs - for collection		754,473.74	98,355.61	754,473.74	98,355.61
Unpaid for outstanding payable on finance lease assets		2,680,370.20	29,724.60	2,680,370.20	29,724.60

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(Mr. Santichai Osotpavapusit)
Senior Executive Vice President
Acting President
EGAT International Company Limited

EGAT INTERNATIONAL COMPANY LIMITED
NOTES TO INTERIM FINANCIAL STATEMENTS

FOR THE THREE-MONTH AND NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2018

(Unaudited but Reviewed)

1. General information

EGAT International Company Limited, “EGATi”, is a limited company, incorporated in Thailand on December 18, 2007. EGATi is an investment arm for Electricity Generating Authority of Thailand “EGAT” of which the main objectives are to secure domestic power system by importing electricity and to create value added by investing abroad in power and power related businesses for benefits of EGAT businesses and the country. EGATi is located at 53 Moo 2, Charan Sanitwong Road, Bang Kruai, Nonthaburi.

2. Basis of interim financial statements preparation

2.1 The objectives of interim financial statements

The interim financial statements are prepared to provide an update on the financial statements for the year ended December 31, 2017. They basically focus on new activities, events and circumstances to avoid repetition of information previously reported. Accordingly, these interim financial statements should be read in conjunction with the financial statements for the year ended December 31, 2017.

2.2 Basis of interim financial statements preparation

These interim financial statements have been prepared in accordance with Thai Financial Reporting Standards (TFRSs) under the Accounting Profession Act, B.E. 2547 (2004), including interpretations and guidelines promulgated by the Federation of Accounting Profession (FAP). These interim financial statements, including Statements of Financial Position, Statements of Comprehensive Income, Statement of Changes in Shareholders’ Equity, Statement of Cash Flows and Notes to the Interim Financial Statements are prepared on a condensed basis in accordance with Thai Accounting Standard (TAS) No. 34 (revised 2017) “Interim Financial Reporting”.

3. Significant accounting policies

The accounting policies and methods of computation applied in these interim financial statements are consistent with those applied in the financial statements for the year ended 31 December 2017 which is prepared in accordance with Thai Financial Reporting Standards.

4. Revised Thai Financial Reporting Standards (TFRSs) which are published in the Government Gazette are as follows:

Effective for accounting periods beginning on or after January 1, 2019

- Thai Financial Reporting Standards No.15 Revenue from Contracts with Customers

Effective for accounting periods beginning on or after January 1, 2020

- Thai Accounting Standards No.32 Financial Instruments: Presentation
- Thai Financial Reporting Standards No.7 Financial Instruments: Disclosures
- Thai Financial Reporting Standards No.9 Financial Instruments
- Thai Financial Reporting Interpretations No.16 Hedges of a Net Investment in a Foreign
Operation
- Thai Financial Reporting Interpretations No.19 Extinguishing Financial Liabilities with
Equity Instruments

The management is assessing the impacts of adopting the revised Thai Financial Reporting Standards.

5. The effect on the financial statements of adjustments on financial statements of EGAT i

EGAT i's financial statement which the equity method is applied has been restated due to an adjustment is related to accounting for share of profit from measuring the fair value of the investment in associates. The effect of the statement of comprehensive income, statements of change in shareholders' equity are as follows;

Financial statements

in which the equity method is applied

	Before restated	Restated	After restated
STATEMENT OF COMPREHENSIVE INCOME			
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2017			
Share of profit from investment in associates	428,708,478.70	(47,101,082.22)	381,607,396.48
Profit for the period	453,020,968.32	(47,101,082.22)	405,919,886.10
STATEMENT OF COMPREHENSIVE INCOME			
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2017			
Share of profit from investment in associates	1,191,508,013.68	(131,689,826.66)	1,059,818,187.02
Profit for the period	816,903,526.47	(131,689,826.66)	685,213,699.81
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY			
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2017			
Retained earnings	816,903,526.47	(131,689,826.66)	685,213,699.81
Total shareholders' equity	12,280,708,324.34	(131,689,826.66)	12,149,018,497.68

6. Additional information

6.1 Cash and cash equivalents comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Current account	1,000.00	1,000.00
Saving account	33,283,092.81	51,694,435.59
Fixed deposit not more than 3 months	2,394,466,519.67	255,944,816.53
Fixed deposit receipt not more than 3 months	35,172,627.54	2,060,345.95
Total Cash and Cash Equivalents	2,462,923,240.02	309,700,598.07

6.2 Temporary investments comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Deposit more than 3 months but not more than 12 months	1,440,752,932.06	2,393,683,955.05
Fixed deposit receipt more than 3 months but not more than 12 months	2,041,051,182.30	2,052,857,142.13
Total Temporary Investments	3,481,804,114.36	4,446,541,097.18

6.3 Related party transactions

Related parties to EGATi for the three-month and nine-month periods ended September 30, 2018 are as follows:

Name of entity	Country of incorporation/nationality	Nature of relationship
EGAT	Thailand	100% shareholding
Nam Ngiep 1 Power Company Limited	Lao PDR	Associated company, EGATi has 30% shareholding
PT Adaro Indonesia	Republic of Indonesia	Associated company, EGATi has 11.533% shareholding

Related party transactions are as follows;

		Unit : Baht	
		30 Sep 18	31 Dec 17
6.3.1	Trade accounts receivable - related party comprise;		
	Nam Ngiep 1 Power Company Limited	1,312,590.30	2,314,979.00
6.3.2	Other accounts receivable - related party comprise;		
	Managements and officers	30,100.00	200,759.53
	Nam Ngiep 1 Power Company Limited	79,380.00	101,030.00
6.3.3	Trade accounts payable - related party comprise;		
	EGAT	4,016,664.48	1,344,759.69
6.3.4	Other accounts payable - related party comprise;		
	Other accounts payable		
	Managements and officers	148,822.80	919,279.07
	EGAT	199,425.00	609,975.55
	Accrued expenses		
	EGAT	1,350,055.54	168,728.45
6.3.5	Accounts payable - related party comprise;		
	PT Adaro Indonesia	5,261,137,050.00	5,304,822,800.00

6.3.6 Revenues - Related Party comprise;

Unit : Baht

	Three-month period		Nine-month period	
	2018	2017	2018	2017
Nam Ngiep 1 Power Company Limited	1,386,819.96	2,512,958.53	5,095,282.24	7,333,529.48
PT Adaro Indonesia	-	-	1,155,958,791.49	2,510,897,954.09

6.3.7 Cost of Services - Related Party comprise;

Unit : Baht

	Three-month period		Nine-month period	
	2018	2017	2018	2017
EGAT	-	-	-	248,623.50

6.3.8 Administrative Expenses - Related Party comprise;

Unit : Baht

	Three-month period		Nine-month period	
	2018	2017	2018	2017
Directors and management remuneration	5,424,292.22	5,208,845.57	18,653,695.62	14,614,212.90
EGAT	5,144,152.74	1,565,567.08	8,583,241.46	4,968,818.71

6.4 Trade accounts receivable comprise;

Unit : Baht

	30 Sep 18	31 Dec 17
Trade accounts receivable - related party (Note 6.3.1)		
Nam Ngiep 1 Power Company Limited		
Associate management services	1,312,590.30	2,314,979.00
Total trade accounts receivable	1,312,590.30	2,314,979.00

6.5 Other accounts receivable comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Other accounts receivable - related party (Note 6.3.2)		
Managements and officers	30,100.00	200,759.53
Nam Ngiep 1 Power Company Limited	79,380.00	101,030.00
	109,480.00	301,789.53
Other accounts receivable - co-developer	16,873,683.51	12,791,672.61
Other accounts receivable - other parties	3,202,397.70	6,930,605.26
Prepaid expenses	355,870.98	216,242.21
Accrued interest income	22,297,126.91	34,344,154.20
Total other accounts receivable	42,838,559.10	54,584,463.81

6.6 Bank deposits as collateral

The bank deposits amount of USD 5.525 million or approximately Baht 178.11 million (using the buying rate as at September 28, 2018 at Baht 32.2364 per USD) is a guarantee to issue Standby letter of credit: SBLC for unpaid share capital to Nam Ngiep 1 Power Company Limited with BNP PARIBAS BANGKOK BRANCH which expired on August 31, 2018. EGATi has entered into the SBLC for 1 year with MIZUHO BANK, LTD. BANGKOK BRANCH which will be expired on August 31, 2019. The deposits will be decreased by the amount of money paid for the share capital as mention in note 8.2.

6.7 Investment in associates

6.7.1 Information of associated company

Company name	Country of incorporation/nationality	Business	Shareholding proportion	
			(percentage)	
Associated company			30 Sep 18	31 Dec 17
Nam Ngiep 1 Power Company Limited	Lao PDR	Generation and supply of electricity	30	30
PT Adaro Indonesia	Republic of Indonesia	Generation and supply of coal	11.533	11.533

EGATi invested in PT Adaro Indonesia with shareholding proportion of 11.533% which EGATi has 1 representative in Board of Commissioners from total 6 representatives for control the management of Board of Directors which EGATi has 1 voting rights.

6.7.2 Details of investment in associates

Unit : Baht

Company name	Shareholding proportion (percentage)		Equity Method		Cost Method		Dividend	
	30 Sep 18	31 Dec 17	30 Sep 18	31 Dec 17	30 Sep 18	31 Dec 17	30 Sep 18	30 Sep 17
Associated Company								
Nam Ngiep 1 Power Company Limited	30	30	1,945,490,189.40	1,775,997,234.34	2,437,997,620.06	2,178,714,361.66	-	-
PT Adaro Indonesia	11.533	11.533	9,691,829,229.79	9,764,355,472.01	11,603,316,150.00	11,603,316,150.00	1,155,958,791.49	2,510,897,954.09
Total			11,637,319,419.19	11,540,352,706.35	14,041,313,770.06	13,782,030,511.66	1,155,958,791.49	2,510,897,954.09

Movements in investment in associates can be analyzed as follows;

Unit : Baht

	Equity Method		Cost Method	
	30 Sep 18	31 Dec 17	30 Sep 18	31 Dec 17
Book value at the beginning of period	11,540,352,706.35	12,880,596,964.49	13,782,030,511.66	13,160,565,819.46
Additional investments	259,283,258.40	621,464,692.20	259,283,258.40	621,464,692.20
Share of profit from investment in associates	1,073,041,605.67	1,338,013,219.71	-	-
Currency translation differences	(57,288,961.64)	(366,098,360.60)	-	-
Share of other comprehensive income (loss) of associates				
Changes in fair value of available-for-sale				
financial assets	(22,110,398.10)	4,010,621.18	-	-
Remeasurements of defined benefit plans	-	(3,014,083.48)	-	-
Dividend income	(1,155,958,791.49)	(2,934,620,347.15)	-	-
Book value at the end of period	11,637,319,419.19	11,540,352,706.35	14,041,313,770.06	13,782,030,511.66

Investment in Nam Ngiep 1 Power Company Limited

On September 11, 2014, Nam Ngiep 1 Power Company Limited achieved financial agreement which result in funding the loan to the project instead of money funded from share capital by the shareholders. Loan will be drawn down until debt to equity ratio reaches 71:29. In 2018, the debt to equity ratio has reached to the defined point, therefore EGATi has increase investment in Associated Company in the amount of USD 8.058 million.

On February 15, 2018, Nam Ngiep 1 Power Company Limited has increased the registered capital from 2,5000,000 shares to 2,627,600 shares which EGATi has increased 38,280 shares, total amount of shares 788,280.

EGATi has pledged all of shares in Nam Ngiep 1 Power Company Limited in amount of 788,280 shares at USD 100.00 per share and grant security over all related dividends and other rights, interests and benefits arising from such shares in favor of Nam Ngiep 1 Power Company Limited's lenders and other secured parties, as at September 30, 2018, EGATi has fully paid up share in amount of 730,062 shares.

Investment in PT Adaro Indonesia

EGATi has signed Subscription Agreement for purchase shares in PT Adaro Indonesia in amount of USD 325 million. On November 22, 2016, EGATi has paid for such share in amount of USD 163.500 million (approximately Baht 5,829.85 million) and EGATi will pay the remaining in amount of USD 161.500 million in 2022-2027 when PT Adaro Indonesia has met the condition in Subscription Agreement, EGATi record of the remaining in the financial statements.

As at December 31, 2017, EGATi determined fair value of the acquired net asset and allocated cost of business combination. The detail of investment is described below:

	Financial consolidated information Unit : Baht
Fair value of net assets acquired	4,290,096,753.65
Revaluation surplus of mining properties (presented in investment in associates)	3,523,674,395.45
Goodwill (presented in investment in associates)	3,789,545,000.90
Purchase consideration	11,603,316,150.00

Revaluation surplus of mining properties amortize by unit producing method on amount of coal producing in each year compare with coal production plan.

Hedging item in associated company

In accordance with International Financial Reporting Standard No.9 on Financial Instruments, as at September 30, 2018, Nam Ngiep 1 Power Company Limited entered into Interest Rate Swap Contract (IRS) and Cross Currency Swap Contract (CCS). The effective of hedging are as follows;

1. Interest Rate Swap Contract incurred gains of USD 15.665 million (approximately Baht 500.84 million) in the other comprehensive income.
2. Cross Currency Swap Contract incurred losses of USD 0.017 million (approximately Baht 0.56 million) which recognized in the profit and loss. (using the average rate during the period).

And PT Adaro Indonesia entered into fuel hedging contract which are based on price on GAS OIL-0.5 SINGAPORE-PLATTS ASIA-PACIFIC and interest hedging contract. The effective of hedging are as follows;

1. Fuel hedging Contract incurred gains of USD 1.130 million (approximately Baht 36.41 million) which recognized in the profit and loss, and gains of USD 1.369 million (approximately Baht 42.69 million) in the other comprehensive income
2. Interest Rate Swap Contract incurred gains of USD 0.633 million (approximately Baht 21.95 million) which recognized in the other comprehensive income (using the average rate during the period).

In the preparation of the financial statements under the equity method, EGATi does not recognize derivative transactions in the investment under the equity method and share of gains or losses from associates due to Thai Accounting Standards is not currently applicable for International Financial Reporting Standard No.9 on Financial Instruments.

6.8 Equipment comprise;

	Unit : Baht		
	Furniture and office equipment	Vehicles	Total
Cost			
As at January 1, 2018	5,206,023.85	-	5,206,023.85
Additions	-	2,680,370.20	2,680,370.20
As at September 30, 2018	5,206,023.85	2,680,370.20	7,886,394.05
Accumulated depreciation			
As at January 1, 2018	(4,095,247.07)	-	(4,095,247.07)
Depreciation for the period	(267,601.44)	(355,424.60)	(623,026.04)
As at September 30, 2018	(4,362,848.51)	(355,424.60)	(4,718,273.11)
Net book value			
As at December 31, 2017	1,110,776.78	-	1,110,776.78
As at September 30, 2018	843,175.34	2,324,945.60	3,168,120.94

EGATi's equipment has included financial lease asset as follows;

	Unit : Bah		
	Furniture and office equipment	Vehicles	Total
As at September 30, 2018			
Cost	319,500.00	2,680,370.20	2,999,870.20
Accumulated depreciation	(112,563.72)	(355,424.60)	(467,988.32)
Net book value	206,936.28	2,324,945.60	2,531,881.88
As at December 31, 2017			
Cost	319,500.00	-	319,500.00
Accumulated depreciation	(64,771.11)	-	(64,771.11)
Net book value	254,728.89	-	254,728.89

6.9 Intangible assets comprise;

	Unit : Baht	
	Computer software	Total
Cost		
As at January 1, 2018	3,487,300.07	3,487,300.07
As at September 30, 2018	3,487,300.07	3,487,300.07
Accumulated amortization		
As at January 1, 2018	(2,209,487.39)	(2,209,487.39)
Amortization for the period	(446,007.84)	(446,007.84)
As at September 30, 2018	(2,655,495.23)	(2,655,495.23)
Net book value		
As at December 31, 2017	1,277,812.68	1,277,812.68
As at September 30, 2018	831,804.84	831,804.84

6.10 Project development costs - for collection

As at September 30, 2018, EGAT has recognized project development costs - for collection in the amount of Baht 480.81 million of the Upper Thanlwin (Mong Ton) Hydropower Project and Quang Tri 1 Thermal Power Project which the principle of project investment was approved by the Minister of Energy on November 21, 2014 and May 16, 2016 respectively. These costs are agreed by Project Management Committee to reimburse after establishment of the project company as follows;

	Unit : Baht		
	Upper Thanlwin (Mong Ton) Hydropower Project	Quang Tri 1 Thermal Power Plant Project	Total
Balance at January 1, 2018	483,458,625.45	12,751,145.86	496,209,771.31
Additions during the period	8,706,453.89	5,911,589.72	14,618,043.61
Loss on foreign exchange rate	(29,947,750.70)	(74,760.92)	(30,022,511.62)
Balance at September 30, 2018	462,217,328.64	18,587,974.66	480,805,303.30

6.11 Deferred income taxes

6.11.1 Deferred tax assets and liabilities

	Unit : Baht	
	30 Sep 18	31 Dec 17
Deferred tax assets, net	966,332.22	808,967.19

6.11.2 Movements in deferred tax assets and liabilities

	Unit : Baht		
	1 Jan 18	Profit or Loss	30 Sep 18
Deferred tax assets :			
Employee benefits	850,473.20	164,569.65	1,015,042.85
Total	850,473.20	164,569.65	1,015,042.85
Deferred tax liabilities :			
Finance lease liabilities	18,995.78	5,584.61	24,580.39
Equipment	22,510.23	1,620.01	24,130.24
Total	41,506.01	7,204.62	48,710.63

6.12 Trade accounts payable comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Trade accounts payable - related party (Note 6.3.3)		
EGAT		
Consultant fees	3,513,880.00	-
Administrative service expenses	502,784.48	1,344,759.69
	4,016,664.48	1,344,759.69
Trade accounts payable - non-related party		
Consultant fees	1,084,542.34	87,602.47
	1,084,542.34	87,602.47
Total trade accounts payable	5,101,206.82	1,432,362.16

6.13 Other accounts payable comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Other accounts payable - related party, entity (Note 6.3.4)		
EGAT		
Airfares	199,425.00	584,655.00
Travelling expenses – EGAT employees	-	23,238.90
Other expenses	-	2,081.65
	<u>199,425.00</u>	<u>609,975.55</u>
Other accounts payable - related party, individuals		
(Note 6.3.4)	148,822.80	919,279.07
Other accounts payable - non-related party	2,646,140.08	1,338,307.92
Accrued expenses - related party (Note 6.3.4)		
EGAT		
Survey fees - Upper Thanlwin (Mong Ton) Hydropower Project	-	58,835.45
Travelling expenses	165,275.00	23,865.00
Car rental for executives	86,028.00	86,028.00
Other expenses	1,098,752.54	-
	<u>1,350,055.54</u>	<u>168,728.45</u>
Other accrued expenses comprise;		
Project development expenses	939,596.89	5,974,019.74
Employee expenses	17,273,526.08	21,762,444.93
Other service fees	1,220,216.74	2,632,032.51
Other expenses	1,177,110.80	1,393,142.82
	<u>20,610,450.51</u>	<u>31,761,640.00</u>
Total other accounts payable	<u><u>24,954,893.93</u></u>	<u><u>34,797,930.99</u></u>

6.14 Other current liabilities comprise;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Deposit received and security guarantee	548,192.10	450,245.00
Withholding tax	885,514.00	433,475.19
Withholding tax payable to Lao PDR	-	104,561.55
Total other current liabilities	1,433,706.10	988,281.74

6.15 Non-current provisions for employee benefits

As at September 30, 2018, the non-current provisions for employee benefits as shown in statement of financial position comprise of;

	Unit : Baht	
	30 Sep 18	31 Dec 17
Balance the beginning	4,252,366.00	3,108,286.00
Current service costs	727,170.00	843,472.00
Interest costs	95,678.25	139,557.00
Actuarial losses	-	667,542.00
Past service costs	-	757,273.00
Actual payment	-	(1,263,764.00)
Balance the end	5,075,214.25	4,252,366.00

Expenses recognized in the statement of comprehensive income for the three-month and nine-month periods ended September 30, 2018 are as follows;

	Unit : Baht			
	Three-month period		Nine-month period	
	2018	2017	2018	2017
Current service costs	242,390.00	189,367.75	727,170.00	568,103.25
Interest costs	31,892.75	29,529.00	95,678.25	88,587.00
Total	274,282.75	218,896.75	822,848.25	656,690.25

6.16 Finance Lease Liabilities

	Unit : Baht	
	30 Sep 18	31 Dec 17
Finance leases liabilities	2,752,387.41	159,750.00
Less : Deferred interest expenses	(342,898.50)	-
	2,409,488.91	159,750.00
Less : Current portion	(531,170.79)	(159,750.00)
Finance leases liabilities-net of current portion	1,878,318.12	-

Unit : Baht

	Finance leases liabilities		Deferred interest expenses		Net	
	30 Sep 18	31 Dec 17	30 Sep 18	31 Dec 17	30 Sep 18	31 Dec 17
Within 1 year	665,887.41	159,750.00	(134,716.62)	-	531,170.79	159,750.00
1 - 5 years	2,086,500.00	-	(208,181.88)	-	1,878,318.12	-
Total	2,752,387.41	159,750.00	(342,898.50)	-	2,409,488.91	159,750.00

6.17 Share capital

As at September 30, 2018, EGAT's registered paid-up capital was Baht 12,197.40 million which consisted of 1,219.74 million ordinary shares at Baht 10 per share. In this regard, 99.99% of share capital was held by EGAT, the remaining was assigned by EGAT to be held by EGAT's executives.

6.18 Legal reserve

As at September 30, 2018, EGAT has legal reserve in the amount of Baht 125.11 million according to the company's regulation and law. The company shall allocate not less than 5% of its annual net profit, less any accumulated losses brought forward (if any), until the legal reserve reaches an amount not less than 10% of the registered capital. The legal reserve shall not be appropriated.

6.19 Revenue from services

Revenue from services for the three-month and nine-month periods ended September 30, 2018 are as follows:

				Unit : Baht
	Three-month period		Nine-month period	
	2018	2017	2018	2017
Revenue from service - related party (Note 6.3.6)				
Nam Ngiep 1 Power Company Limited				
Management service agreement	1,386,819.96	2,512,958.53	5,095,282.24	7,333,529.48
Total revenue from service	1,386,819.96	2,512,958.53	5,095,282.24	7,333,529.48

6.20 Cost of services

Cost of services for the three-month and nine-month periods ended September 30, 2018 are as follows:

	Unit : Baht			
	Three-month period		Nine-month period	
	2018	2017	2018	2017
Cost of services - related party (Note 6.3.7)				
EGAT				
Key management service expenses	-	-	-	248,623.50
	-	-	-	248,623.50
Associate management service expenses	829,333.52	1,719,583.93	3,308,854.56	4,921,747.73
Total cost of services	829,333.52	1,719,583.93	3,308,854.56	5,170,371.23

6.21 Administrative expenses

Administrative expenses for the three-month and nine-month periods ended September 30, 2018 are as follows:

	Unit : Baht	
	Three-month period	
	2018	2017
Administrative expenses - related party (Note 6.3.8)		
EGAT		
Administrative service expenses	1,501,230.74	1,418,924.86
Car rental for executives	129,042.00	129,042.00
Consultant fees - Upper Thanlwin (Mong Ton) Hydropower Project	-	17,600.22
Consultant fees - Quang Tri1 Thermal Power Project	3,513,880.00	-
	5,144,152.74	1,565,567.08
Employee expenses	22,748,363.68	15,915,236.66
Project development expenses	2,021,642.65	1,251,490.14
Associate administrative expenses	816,207.20	923,103.46
Other service fees	3,967,450.38	4,213,369.00
Committee travelling expenses	-	3,932,594.27
Others	5,808,338.99	3,768,981.08
Total administrative expenses	40,506,155.64	31,570,341.69
	Unit : Baht	
	Nine-month period	
	2018	2017
Administrative expenses - related party (Note 6.3.8)		
EGAT		
Administrative service expenses	4,492,830.91	4,286,380.41
Car rental for executives	387,126.00	387,126.00
Survey fees - Upper Thanlwin (Mong Ton) Hydropower Project	189,404.55	74,900.00
Consultant fees - Upper Thanlwin (Mong Ton) Hydropower Project	-	220,412.30
Consultant fees - Quang Tri1 Thermal Power Project	3,513,880.00	-
	8,583,241.46	4,968,818.71
Employee expenses	66,971,157.06	47,275,672.57
Project development expenses	4,974,879.02	3,721,653.36
Associate administrative expenses	2,283,956.39	2,422,367.51
Other service fees	11,849,401.84	9,781,967.92
Committee travelling expenses	4,485,550.07	4,507,213.87
Others	14,274,621.08	10,952,760.15
Total administrative expenses	113,422,806.92	83,630,454.09

Project development expenses for the nine-month period ended September 30, 2018 in the amount of Baht 4.97 million; mostly are travelling expenses amount of Baht 4.19 million.

6.22 Expenses by nature

Expenses by nature for the three-month and nine-month periods ended September 30, 2018 are as follows:

	Three-month period		Nine-month period	
	2018	2017	2018	2017
	Unit : Baht			
Employee expenses	22,877,405.68	16,044,278.66	67,358,283.06	47,662,798.57
Outsourcing costs	5,468,680.45	6,498,372.43	17,135,230.70	16,053,050.40
Project development expenses	5,535,522.65	1,269,090.36	8,678,163.57	4,016,965.66
Depreciation and amortization	361,832.21	245,263.84	1,069,033.88	806,303.03
Other expenses	7,130,456.34	9,232,920.33	22,597,431.57	20,261,707.66
Total expense by nature	41,373,897.33	33,289,925.62	116,838,142.78	88,800,825.32

6.23 Basic earnings (loss) per share

Basic earnings (loss) per share for the three-month and nine-month periods ended September 30, 2018 are as follows:

	Three-month period			
	Unit : Baht			
	Financial Statements		Separate Financial Statements	
	in which the equity method is applied			
	2018	2017	2018	2017
Net profit (loss) attributable to shareholders' equity	403,370,925.27	405,919,886.10	(3,052,772.33)	24,312,489.62
Weighted average number of				
the ordinary shares (unit: shares)	1,219,740,000.00	1,219,740,000.00	1,219,740,000.00	1,219,740,000.00
Basic earnings (loss) per share	0.33	0.33	(0.00)	0.02

Unit : Baht

	Nine-month period			
	Financial Statements			
	in which the equity method is applied		Separate Financial Statements	
	2018	2017	2018	2017
Net profit attributable to shareholders' equity	828,128,502.82	685,213,699.81	911,045,688.64	2,136,293,466.88
Weighted average number of				
the ordinary shares (unit: shares)	1,219,740,000.00	1,215,447,509.16	1,219,740,000.00	1,215,447,509.16
Basic earnings per share	0.68	0.56	0.75	1.76

7. Contingent Assets

Receipt of the payment of engineering feasibility and EIA studies for the amount of USD 4.42 million, or approximately Baht 142.48 million (using the buying rate as at September 28, 2018; at Baht 32.2364 per USD) from the Project Company of the Hutgyi Hydropower Project.

Receipt of the payment for the project development which has been approved by Management Committee of the Hutgyi Hydropower Project to be reimbursed from the Project Company after the Project Company has been established the amount of Baht 48.57 million (approximately USD 1.51 million) as at September 30, 2018.

According to the meeting between EGAT and investment partner, Sinohydro Company, during August 2-10, 2006, both parties have agreed to allocate their responsibilities in respect to their joint development of the project including costs arising from their allocated responsibilities respectively, which can be reimbursed later from the Project Company once it has been established. Thereafter, on June 26, 2008, Ministry of Energy of Thailand has approved to transfer the project development role from EGAT to EGATi accordingly.

8. Commitments

As at September 30, 2018, EGATi has commitments as follows:

8.1 Purchase Agreements

EGATi has five significant purchase agreements with the remaining contract amount approximately Baht 220.74 million as follows:

There are three consulting service agreements in local currency with contract amount of Baht 131.77 million and the remaining contract amount approximately Baht 92.52 million

There are two consulting service agreements in foreign currency with contract amount of USD 4.359 million and the remaining contract amount of USD 3.936 million or approximately Baht 128.22 million (using the selling rate as at September 28, 2018 at Baht 32.5767 per USD).

8.2 Letter of Credit

Standby Letter of Credit (SBLC) to guarantee EGATi's equity in Nam Ngiep 1 Power Company Limited to lender with BNP PARIBAS BANGKOK BRANCH expired on August 31, 2018. On September 1, 2018 EGATi entered into the SBLC for 1 year with MIZUHO BANK, LTD. BANGKOK BRANCH (expired on August 31, 2019) in the amount of USD 28.548 million. As at September 30, 2018, EGATi's bank deposits account in the amount of USD 5.525 million was secured as collateral as mentioned in Note 6.6.

9. Events during the accounting period

On August 13, 2018, EGATi was noticed from Nam Ngiep 1 Power Company Limited about movement and inclination of the main powerhouse. Now, it is under the process to determine the countermeasures and assess the effects and costs that will be occurred.

10. Events after the reporting period

On October 1, 2018, EGATi paid in the amount of USD 2.31 million, or approximately Baht 74.97 million for share capital to Nam Ngiep 1 Power Company Limited according to the shareholding of 30 percent.

11. Authorization of Financial Statements

The issuance of these financial statements has been authorized by EGATi's authorized directors on November 26, 2018.
