

APEX DEVELOPMENT PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
STATEMENTS OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2015

(Unit : Baht)

	Notes	Consolidated			Separate financial statements		
		SEPTEMBER 30, 2015	DECEMBER 31, 2014	JANUARY 1, 2014	SEPTEMBER 30, 2015	DECEMBER 31, 2014	JANUARY 1, 2014
		Unaudited	Restated and Reclassified	Restated and Reclassified	Unaudited	Restated and Reclassified	Restated and Reclassified
ASSETS							
Current Assets							
Cash and cash equivalent		40,795,355.45	55,848,868.75	7,036,920.44	37,835,589.79	55,784,422.78	7,035,151.44
Other receivable - related parties	7.1	47,849.16	47,849.16	1,137,659.16	700,000.00	-	1,082,610.00
Other receivable - third parties	8	125,517,189.04	171,228,040.90	85,561,268.60	125,517,140.69	171,228,040.90	85,561,268.60
Loans to third parties		26,160,000.00	-	-	26,160,000.00	-	-
Cost of real estate development	9	1,162,560,411.57	1,257,075,468.91	1,548,183,226.82	1,144,627,321.57	1,257,075,468.91	1,548,183,226.82
Total Current Assets		1,355,080,805.22	1,484,200,227.72	1,641,919,075.02	1,334,840,052.05	1,484,087,932.59	1,641,862,256.86
Non-Current Assets							
Restricted deposits		-	-	1,378,777.56	-	-	1,378,777.56
Investments in subsidiaries	10	-	-	-	20,999,100.00	999,400.00	999,400.00
Other long -term investments		60,592.00	68,578.00	40,000,000.00	60,592.00	68,578.00	40,000,000.00
Property, plant and equipment	11	36,270,704.23	39,005,464.40	79,249,683.13	36,270,704.23	39,005,464.40	79,249,683.13
Deferred tax assets	12	48,854,828.32	49,977,547.56	55,046,495.66	48,854,828.32	49,977,547.56	55,046,495.66
Prepaid commission and royalty fees		19,465,039.19	26,733,055.77	27,853,835.00	19,465,039.19	26,733,055.77	27,853,835.00
Withholding tax deducted at source		10,341,654.56	8,315,104.31	-	10,341,002.47	8,314,453.30	-
Deposit payments		46,172,569.66	-	-	46,172,569.66	-	-
Other non-current assets		5,844,713.95	576,866.00	510,900.00	5,844,713.95	576,866.00	510,900.00
Total Non-Current Assets		167,010,101.91	124,676,616.04	204,039,691.35	188,008,549.82	125,675,365.03	205,039,091.35
TOTAL ASSETS		1,522,090,907.13	1,608,876,843.76	1,845,958,766.37	1,522,848,601.87	1,609,763,297.62	1,846,901,348.21

.....Director

.....Director

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		Unaudited	Restated and Reclassified	Restated and Reclassified	Unaudited	Restated and Reclassified	Restated and Reclassified
LIABILITIES AND EQUITY							
Current Liabilities							
Other payable - related parties	7.1	127,859,103.65	122,523,575.66	78,630,730.06	127,959,685.83	122,590,874.28	112,769,392.71
Trade and other payable - third parties	13	94,821,063.23	124,562,913.59	244,470,975.59	94,401,701.05	124,556,913.59	210,349,111.56
Advances received from customers		451,703,718.11	648,343,717.42	618,848,111.17	451,703,718.11	648,343,717.42	618,848,111.17
Deposit for share capital	18	-	44,231,435.87	-	-	44,231,435.87	-
Provisions for delivery delay		61,763,129.63	47,653,503.90	20,114,257.28	61,763,129.63	47,653,503.90	20,114,257.28
Short-term loans from related parties	7.1	273,067,570.00	290,529,950.00	255,720,250.00	273,957,570.00	291,419,950.00	337,597,250.00
Short-term loans from third parties	14	-	23,638,922.48	88,987,000.00	-	23,638,922.48	8,000,000.00
Current portion of obligation under finance lease	15	1,621,940.22	1,731,161.68	2,272,477.11	1,621,940.22	1,731,161.68	2,272,477.11
Current portion of long-term loans	16	40,000,000.00	50,000,000.00	5,000,000.00	40,000,000.00	50,000,000.00	5,000,000.00
Total Current Liabilities		1,050,836,524.84	1,353,215,180.60	1,314,043,801.21	1,051,407,744.84	1,354,166,479.22	1,314,950,599.83
Non-Current Liabilities							
Obligation under finance lease	15	1,870,919.83	3,103,522.80	4,834,684.49	1,870,919.83	3,103,522.80	4,834,684.49
Long-term loans from financial institutions	16	170,376,664.18	96,893,469.86	366,467,955.87	170,376,664.18	96,893,469.86	366,467,955.87
Retention payables		15,239,081.01	8,660,665.86	3,900,535.02	15,239,081.01	8,660,665.86	3,900,535.02
Employee benefit obligation	17	8,896,358.00	7,563,230.00	7,315,619.00	8,896,358.00	7,563,230.00	7,315,619.00
Total Non-Current Liabilities		196,383,023.02	116,220,888.52	382,518,794.38	196,383,023.02	116,220,888.52	382,518,794.38
TOTAL LIABILITIES		1,247,219,547.86	1,469,436,069.12	1,696,562,595.59	1,247,790,767.86	1,470,387,367.74	1,697,469,394.21
Equity							
Share Capital							
Authorised share capital							
2,857,000,000 ordinary shares of Baht 1.00 each		2,857,000,000.00	-	-	2,857,000,000.00	-	-
2,143,589,744 ordinary shares of Baht 1.00 each		-	2,143,589,744.00	2,143,589,744.00	-	2,143,589,744.00	2,143,589,744.00
Paid up share capital							
2,321,942,308 ordinary shares of Baht 1.00 each		2,321,942,308.00	-	-	2,321,942,308.00	-	-
2,143,589,744 ordinary shares of Baht 1.00 each		-	2,143,589,744.00	2,143,589,744.00	-	2,143,589,744.00	2,143,589,744.00
Discount on share capital		(942,692,778.00)	(871,369,230.95)	(871,369,230.95)	(942,692,778.00)	(871,369,230.95)	(871,369,230.95)
Deficits							
Unappropriated		(1,104,376,009.45)	(1,132,784,184.01)	(1,122,824,342.27)	(1,104,189,534.71)	(1,132,849,028.77)	(1,122,788,559.05)
Other components of shareholders' equity		(2,161.28)	4,445.60	-	(2,161.28)	4,445.60	-
Total shareholders' equity		274,871,359.27	139,440,774.64	149,396,170.78	275,057,834.01	139,375,929.88	149,431,954.00
TOTAL LIABILITIES AND EQUITY		1,522,090,907.13	1,608,876,843.76	1,845,958,766.37	1,522,848,601.87	1,609,763,297.62	1,846,901,348.21

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