

Details of Appraised value of assets

In 2016, Khon Kaen Sugar Industry Public Company Limited and its subsidiaries have engaged an independent professional appraisers to perform a revaluation of investment property and land not used in operation, due to have change their accounting policies for investment property and assets not used in operation for land from cost method to fair value method and the appraisal value of land used in operation to reflect the current existing value of assets. The appraisal value of assets by an appraiser using the market approach and income approach, make an investment property with the value of Baht 4,496 million and have gain on fair value adjustments of investment property amount of Baht 1,138 million, land used in operation with the value of Baht 3,160 million, an increase of Baht 1,008 million and loss on impairment of assets amount of Baht 22 million, land not used in operation with the value of Baht 718 million, an increase of Baht 294 million and loss on impairment of assets amount of Baht 54 million.

Note : The Company disclosed the appraised value of assets, consisted of :

Types and characteristics of assets	Appraisal (Million Baht)	Name of who role appraiser	Name of operational control or the main appraiser	Objective	The reporting date
Investment Property - Land	2,617	UK VALUATIONS & AGENCY CO., LTD.	Mrs. UDOMSRI NATHIKANCHANALAB Qualified Senior Valuer 026 Mr. NATEE TANGTIDTHAM Qualified Senior Valuer 346	Public	September 19, 2016
- Building	1,879	UK VALUATIONS & AGENCY CO., LTD.	Mrs. UDOMSRI NATHIKANCHANALAB Qualified Senior Valuer 026 Mr. NATEE TANGTIDTHAM Qualified Senior Valuer 346	Public	September 19, 2016
Land used in operation	3,160	UK VALUATIONS & AGENCY CO., LTD.	Mrs. UDOMSRI NATHIKANCHANALAB Qualified Senior Valuer 026 Mr. NATEE TANGTIDTHAM Qualified Senior Valuer 346	Public	September 20, 2016
Land not used in operation	718	UK VALUATIONS & AGENCY CO., LTD.	Mrs. UDOMSRI NATHIKANCHANALAB Qualified Senior Valuer 026 Mr. NATEE TANGTIDTHAM Qualified Senior Valuer 346	Public	September 19, 2016 October 20, 2016