

**KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND
SUBSIDIARIES**

AUDITOR'S REPORT AND INTERIM FINANCIAL INFORMATION

FOR THE 3-MONTH PERIOD ENDED MARCH 31, 2022

(UNAUDITED/REVIEWED ONLY)

AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders of KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES

I have reviewed the consolidated and separate statements of financial position of KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES and of KUMWELL CORPORATION PUBLIC COMPANY LIMITED, as at March 31, 2022, and the related consolidated and separate statements of comprehensive income for the three-month period ended March 31, 2022, consolidated and separate statements of changes in shareholders' equity, and consolidated and separate statements of cash flows for the three-month period then ended and condensed notes to interim financial statements. The Company's management is responsible for the preparation and presentation of these interim financial statements in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting". My responsibility is to express a conclusion on these interim financial statements based on my reviews.

Scope of Review

I conducted my reviews in accordance with Thai Standard on Review Engagements No. 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 on this reviewed interim financial information.

Conclusion

Based on my reviews, 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 No. 34 Interim Financial Reporting.

D I A International Audit Co., Ltd.

(Mrs. Suvimol Chrityakierne)

C.P.A. (Thailand) Registration No. 2982

May 11, 2022