KUMWELL CORPORATION PUBLIC COMPANY LIMITED AND SUBSIDIARIES

AUDITOR'S REPORT AND INTERIM FINANCIAL INFORMATION

FOR THE 3-MONTH AND 6-MONTH PERIOD ENDED JUNE 30, 2022

(UNAUDITED/REVIEWED ONLY)

AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders of KUMWELL CORPORATION PUBLIC COMPANY LIMITED

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 June 30, 2022, and the related consolidated and separate statements of

comprehensive income for the three-month and six-month period ended June 30, 2022, consolidated and separate

statements of changes in shareholders' equity, and consolidated and separate statements of cash flows for the

six-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 information in accordance with Thai

Accounting Standard No. 34 "Interim Financial Reporting". My responsibility is to express a conclusion on these

interim financial information 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.

DIA International Audit Co., Ltd.

(Mrs. Suvimol Chrityakierne)

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

August 10, 2022