

Kumwell Corporation Public Company Limited and its subsidiary  
Review report and interim financial information  
For the three-month and six-month periods ended 30 June 2023

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders of Kumwell Corporation Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Kumwell Corporation Public Company Limited and its subsidiary as at 30 June 2023, the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, the related consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Kumwell Corporation Public Company Limited for the same periods (collectively "interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

### **Scope of review**

I conducted my review in accordance with Thai Standard on Review Engagements 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.

### **Conclusion**

Based on my review, 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 34 *Interim Financial Reporting*.

**Other Matter**

The consolidated statement of financial position of Kumwell Corporation Public Company Limited and its subsidiary, and the separate statement of financial position of Kumwell Corporation Public Company Limited as at 31 December 2022, presented herein as comparative information, were audited by another auditor who expressed an unqualified opinion on those statements, under her report dated 27 February 2023. The consolidated statements of comprehensive income for the three-month and six-month periods ended 30 June 2022, and the consolidated statements of changes in shareholders' equity and cash flows for the six-month period ended of Kumwell Corporation Public Company Limited and its subsidiary, and the separate statements of comprehensive income for the three-month and six-month periods then ended, and the separate statements of changes in shareholders' equity and cash flows for the six-month period then ended of Kumwell Corporation Public Company Limited, presented herein as comparative information, were also reviewed by the aforementioned auditor who concluded, under her report dated 10 August 2022, that nothing had come to her attention that caused her to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Sutthirak Fakon

Certified Public Accountant (Thailand) No. 7712

EY Office Limited

Bangkok: 10 May 2023