

**Somboon Advance Technology Public Company  
Limited and its subsidiaries**

Interim financial statements  
and  
Independent Audit's Report  
on Review of Interim Financial Information

For the three-month and six-month periods ended  
30 June 2012

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

### **To the Board of Directors of Somboon Advance Technology Public Company Limited**

I have reviewed the accompanying consolidated and separate statements of financial position of Somboon Advance Technology Public Company Limited and its subsidiaries, and of Somboon Advance Technology Public Company Limited, respectively, as at 30 June 2012; the consolidated and separate statements of income, comprehensive income for the three-month and six-month periods ended 30 June 2012 and 2011; and changes in equity and cash flows for the six-month period ended 30 June 2012 and 2011; and condensed notes ("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 the 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".

*The comparative consolidated and separate statements of financial position as at 31 December 2011*

I have previously audited the consolidated and separate financial statements of Somboon Advance Technology Public Company Limited and its subsidiaries, and of Somboon Advance Technology Public Company Limited, respectively, for the year ended 31 December 2011 in accordance with Thai Standards on Auditing and expressed an unqualified opinion on those financial statements in my report dated 28 February 2012. The consolidated and separate statements of financial position as at 31 December 2011, which are included in the accompanying interim financial information for comparative purposes, are components of those financial statements. I have not performed any auditing procedures since the date of my audit report.

(Ekkasit Chuthamsatid)  
Certified Public Accountant  
Registration No. 4195

KPMG Phoomchai Audit Ltd.  
Bangkok  
9 August 2012