

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

Interim financial statements
for the three-month and six-month periods ended
30 June 2014

and

Independent auditor's report on review of interim financial
information

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 (the "Group"), and of Somboon Advance Technology Public Company Limited (the "Company"), respectively, as at 30 June 2014; the consolidated and separate statements of income and comprehensive income for the three-month and six-month periods ended 30 June 2014, changes in equity and cash flows for the six-month period ended 30 June 2014; and condensed notes ("interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standards 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 interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

Emphasis of Matter

Without qualifying my conclusion, I draw attention to note 10. In the fourth quarter of 2013, the Group/Company has changed the accounting policy for property, plant and equipment, which was subsequent to the issuance of the interim financial statements for the three-month and six-month periods ended 30 June 2013. Thereafter, the comparative information has also been adjusted.

(Ekkasit Chuthamsatid)
Certified Public Accountant
Registration No. 4195

KPMG Phoomchai Audit Ltd.
Bangkok
8 August 2014