Somboon Advance Technology Public Company Limited and its subsidiaries

Interim financial statements for the three-month and six-month periods ended 30 June 2016 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, and of Somboon Advance Technology Public Company Limited, respectively, as at 30 June 2016; the consolidated and separate statements of income, comprehensive income for the three-month and six-month periods ended 30 June 2016, the consolidated and separate statements of changes in equity and cash flows for the six-month period ended 30 June 2016; 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 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".

(Sakda Kaothanthong) Certified Public Accountant Registration No. 4628

KPMG Phoomchai Audit Ltd. Bangkok 9 August 2016