

SOMBOON ADVANCE TECHNOLOGY PUBLIC COMPANY LIMITED
(FORMERLY KNOWN AS “SOMBOON ADVANCE TECHNOLOGY
COMPANY LIMITED”) AND ITS SUBSIDIARIES
REVIEW REPORT AND INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED
30 SEPTEMBER 2004 AND 2003

Review Report of Independent Auditor

To The Board of Directors and Shareholders of
Somboon Advance Technology Public Company Limited
(Formerly known as “Somboon Advance Technology Company Limited”)

I have reviewed the accompanying consolidated balance sheet of Somboon Advance Technology Public Company Limited and its subsidiaries as at 30 September 2004 and the related consolidated statements of earnings for the three-month and nine-month periods ended 30 September 2004 and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period ended 30 September 2004 and the balance sheet of Somboon Advance Technology Public Company Limited as at 30 September 2004 and the statements of earnings for the three-month and nine-month periods ended 30 September 2004 and 2003, and the statements of changes in shareholders' equity and cash flows for the nine-month periods ended 30 September 2004 and 2003. These financial statements are the responsibility of the Company's management as to their correctness and the completeness of the presentation. My responsibility is to issue a report on these financial statements based on my reviews.

I conducted my reviews in accordance with the auditing standard applicable to review engagements. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

I was appointed as the Company's auditor in March 2004 to examine the Company's financial statements for the year ended 31 December 2003, and therefore I was unable to observe the Company's taking of the physical inventories as at 31 December 2002. The approximately Baht 25 million balance of those inventories, which was carried forward to the beginning of the year 2003, formed a part of cost of sales for the year 2003.

Except for the effect to the financial statements for the three-month and nine-month periods ended 30 September 2003 of the matter discussed in the preceding paragraph, based on my reviews, nothing has come to my attention that causes me to believe that the accompanying financial statements are not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

I have previously audited the financial statements of Somboon Advance Technology Public Company Limited for the year ended 31 December 2003, in accordance with generally accepted auditing standards and expressed an qualified opinion on those statements under my report dated 2 April 2004 excepting the effect of such adjustments, if any, as might have been determined to be necessary had I been able to observe the physical inventory count, as discussed above in the third paragraph. The balance sheet as at 31 December 2003, as presented herein for comparative purposes, formed an integral part of the financial statements which I audited and reported on. I have not performed any other audit procedures subsequent to the date of that report.

Vissuta Jariyathanakorn

Certified Public Accountant (Thailand) No. 3853

Ernst & Young Office Limited

Bangkok: 16 December 2004