

SOMBOON ADVANCE TECHNOLOGY PUBLIC COMPANY LIMITED
REVIEW REPORT AND INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIODS ENDED 31 MARCH 2005 AND 2004

Review Report of Independent Auditor

To The Board of Directors and Shareholders of
Somboon Advance Technology Public Company Limited

I have reviewed the accompanying consolidated balance sheet of Somboon Advance Technology Public Company Limited and its subsidiaries as at 31 March 2005, the related consolidated statements of earnings, changes in shareholders' equity and cash flows for the three-month period ended 31 March 2005 and the balance sheet of Somboon Advance Technology Public Company Limited as at 31 March 2005 and the statements of earnings, changes in shareholders' equity and cash flows for the three-month periods ended 31 March 2005 and 2004. 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.

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 consolidated financial statements of Somboon Advance Technology Public Company Limited and its subsidiaries, and the separate financial statements of Somboon Advance Technology Public Company Limited for the year ended 31 December 2004, in accordance with generally accepted auditing standards and expressed an unqualified opinion on those statements under my report dated 16 February 2005. The balance sheet as at 31 December 2004, 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: 10 May 2005