

SOMBOON ADVANCE TECHNOLOGY PUBLIC COMPANY LIMITED
AND ITS SUBSIDIARIES
REVIEW REPORT AND INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED
30 JUNE 2007 AND 2006

Review Report of Independent Auditor

To The 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 30 June 2007, the consolidated statements of income for the three-month and six-month periods ended 30 June 2007 and 2006, and the consolidated statements of changes in shareholders' equity and cash flows for the six-month periods ended 30 June 2007 and 2006, and the separate financial statements of Somboon Advance Technology Public Company Limited for the same periods. 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 2006 in accordance with generally accepted auditing standards and expressed an unqualified opinion on those statements under my report dated 26 February 2007. The consolidated and separate balance sheets as at 31 December 2006, 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, except for the Company's restatement of the separate financial statements for the period of 2006 to reflect the change in accounting policy for recording investments in subsidiaries from the equity method to the cost method as described in Note 4 to the financial statements. In my opinion, the adjustments made for the preparation of such statements are appropriate and have been properly applied.

Vissuta Jariyathanakorn

Certified Public Accountant (Thailand) No. 3853

Ernst & Young Office Limited

Bangkok: 10 August 2007