

RPCG Public Company Limited and its subsidiaries
Review report and consolidated and separate financial
information
For the three-month and six-month periods ended 30 June 2025

Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of RPCG Public Company Limited

I have reviewed the accompanying consolidated financial information of RPCG Public Company Limited and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2025, the related consolidated statements of income and comprehensive income for the three-month and six-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of RPCG Public Company Limited for the same periods (collectively "the 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 accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Emphasis of Matter

I draw attention to condensed Note 13.6 to the interim financial statements regarding the contingent liabilities arising from litigation. The Company's subsidiary was involved in a lawsuit filed by a counterparty seeking damages of Baht 1,756.4 million, plus interest. The lawsuit was based on allegations of breach of the business cooperation agreement, which was terminated by the subsidiary after exercising the right to terminate the agreement due to changes in the trademark of the contracting company. Currently, the Central Intellectual Property and International Trade Court has ruled to dismiss the case. However, the lawsuit is not yet final as the counterparty retains the right to file an appeal with the Court of Appeals. Consequently, there is uncertainty regarding the outcome of the case, which is dependent on future judicial proceedings.

Based on advice from legal counsel and attorneys, the management were of opinion that the lawsuit is not yet final, and therefore there is still uncertainty regarding the outcome of the case, which depends on future judicial processes. Consequently, the Group has not yet recorded provision for potential liabilities arising from the litigation in the financial statements.

My conclusion is not modified in respect of this matter.

Kosum Cha-em

Certified Public Accountant (Thailand) No. 6011

EY Office Limited

Bangkok: 13 August 2025