

Rayong Purifier Public Company Limited
and its subsidiaries
Review report and interim financial statements
For the three-month and six-month periods ended
30 June 2010 and 2009

Review report of Independent Auditor

To the Shareholders of Rayong Purifier Public Company Limited

I have reviewed the accompanying consolidated balance sheet of Rayong Purifier Public Company Limited and its subsidiaries as at 30 June 2010, the related consolidated statements of income for the three-month and six-month periods ended 30 June 2010 and 2009 and the consolidated statements of changes in shareholders' equity and cash flows for the six-month periods ended 30 June 2010 and 2009, and the separate financial statements of Rayong Purifier 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 Rayong Purifier Public Company Limited and its subsidiaries, and the separate financial statements of Rayong Purifier Public Company Limited for the year ended 31 December 2009 in accordance with generally accepted auditing standards and expressed an unqualified opinion on those statements under my report dated 18 February 2010. The consolidated and separate balance sheets as at 31 December 2009, 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.

Without qualifying my opinion on the above financial statements, I draw attention to the matter as discussed in Note 20.4 a) to the financial statements. The Company is involved in significant commercial dispute with a company and it is currently under formal arbitration proceedings. Their outcomes cannot be determined and depend on the future judicial process.

Sumalee Reewarabandith
Certified Public Accountant (Thailand) No. 3970

Ernst & Young Office Limited
Bangkok: 10 August 2010