

RAYONG PURIFIER PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES
REVIEW REPORT AND INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED
30 SEPTEMBER 2007 AND 2006

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 September 2007, the related consolidated statements of income for the three-month and nine-month periods ended 30 September 2007 and 2006, and the consolidated statements of changes in shareholders' equity, and cash flows for the nine-month periods ended 30 September 2007 and 2006, 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 did not review the financial statements of one subsidiary in Vietnam as at 30 September 2007 and for the three-month and nine-month periods then ended, which are included in these consolidated financial statements. As at 30 September 2007, this subsidiary had total assets of Baht 217 million. The financial statements of this subsidiary were reviewed by other auditor whose report has been furnished to me, and my review report, in so far as it relates to the amounts included in respect of that subsidiary in the consolidated financial statements, is based solely on the review report of the other auditor.

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 and the report of other auditor, 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.

(UNAUDITED BUT REVIEWED)

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 2006 in accordance with generally accepted auditing standards, and expressed an unqualified opinion on those statements, based on my audit and the report of the other auditor of overseas subsidiary, under my report dated 22 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 2.1 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: 9 November 2007