

RPCG Public Company Limited and its subsidiaries  
Review report and consolidated  
and separate financial information  
For the three-month period ended 31 March 2026

## **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 31 March 2026, and the related consolidated statements of income, comprehensive income, changes in shareholders' equity, and cash flows for the three-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 period (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 the standard as applicable to auditing issued by the Federation of Accounting Professions 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 the condensed Note 11.6 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 a 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. In 2025, the Central Intellectual Property and International Trade Court issued an order to dismiss the case. However, the plaintiff has appealed to the Court of Appeals and has reduced the claim damaged to Baht 520.7 million. A statement in response to the appeal was submitted by the legal counsel and attorneys on 2 December 2025.

Based on advice from legal counsel and attorneys, the management were of opinion that the outcome of the litigation has still been uncertain thus far, depending on future judicial rulings. Therefore, as at 31 March 2026, the Group has not yet recorded a provision for potential liabilities arising from the litigation in the consolidated 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: 12 May 2026