

RPCG Public Company Limited and its subsidiaries  
Review report and interim financial information  
For the three-month and six-month periods ended  
30 June 2023

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders of RPCG Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of RPCG Public Company Limited and its subsidiaries as at 30 June 2023, 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 "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 Matters**

I draw attention to the following Notes to the interim consolidated financial statements:

- a) Note 2 to the interim consolidated financial statements regarding the adjustments of the prior year's consolidated financial statements, which had an impact on the consolidated statements of income and comprehensive income for the three-month and six-month periods ended 30 June 2022, and the consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, presented as comparative information. During the fourth quarter of 2022, the Group identified that the depreciation of right-of-use assets of its subsidiaries in the past was inappropriate. The Group made the adjustments to correct the consolidated financial statements for the year ended 31 December 2022. The interim consolidated financial information for the three-month and six-month periods ended 30 June 2022 has not yet reflected the effect of the adjustments in such matter. The Group therefore made retrospective adjustments to the consolidated statements of income and comprehensive income for the three-month and six-month periods ended 30 June 2022, and the consolidated statements of changes in shareholders' equity and cash flows for the six-month period then ended, presented as comparative information, to reflect the effect of adjustments of the prior period's consolidated financial statements.
- b) Notes 1.2 and 8 to the interim consolidated financial statements regarding changes in the Group's structure, for which the Group is currently assessing the fair value the identifiable assets acquired, liabilities assumed, and non-controlling interests in the subsidiaries at the date when controlling power was obtained.

My conclusion is not modified in respect of these matters.

Kosum Cha-em

Certified Public Accountant (Thailand) No. 6011

EY Office Limited

Bangkok: 15 August 2023