RATCH Group Public Company Limited

and its subsidiaries

Condensed interim financial statements

for the three-month and nine-month periods ended

30 September 2023

and

Independent auditor’s review report

**Independent Auditor’s Report on Review of Interim Financial Information**

**To the Board of Directors of RATCH Group Public Company Limited**

I have reviewed the accompanying consolidated and separate statements of financial position of RATCH Group Public Company Limited and its subsidiaries, and of RATCH Group Public Company Limited, respectively, as at 30 September 2023; the consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 September 2023, the consolidated and separate statements of changes in equity and cash flows for the nine-month period ended 30 September 2023 and condensed notes (“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 Note 4 and Note 5 to the interim financial statements. The Group acquired a business during the year ended 31 December 2022 and engaged an independent appraiser to determine the fair value of the identifiable assets acquired and liabilities assumed from the business acquisitions. As at the reporting date, the appraisal has not yet been completed and therefore the fair value was determined provisionally and is subject to adjustment. My conclusion is not modified in respect of this matter.

(Natthaphong Tantichattanon)

Certified Public Accountant

Registration No. 8829

KPMG Phoomchai Audit Ltd.

Bangkok

13 November 2023