REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION
BY THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

TO THE BOARD OF DIRECTORS
STARK CORPORATION PUBLIC COMPANY LIMITED

We have reviewed the consolidated statement of financial position of Stark Corporation Public Company Limited and its subsidiaries and the separate statement of financial position of Stark Corporation Public Company Limited as at June 30, 2021 and the related consolidated and separate statements of profit or loss and other comprehensive income for the three-month and six-month periods ended June 30, 2021, and the related consolidated and separate statements of changes in shareholders' equity and cash flows for the six-month period ended and the condensed notes to the financial statements. The Company's management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Thai Standard on Review Engagements No. 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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the aforementioned interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting".

Emphasis of Matter

We draw attention to Notes 1.2 and 4 to the interim financial statements, the Group has updated the fair values of the identifiable assets acquired and liabilities assumed and the fair value allocation at the business acquisition based upon the final appraisal reports from the independent appraiser and other necessary information obtained within one year from the business acquisition date in accordance with Thai Financial Reporting Standard No. 3 "Business Combination". As a result, the consolidated statement of financial position as at December 31, 2020 and the related consolidated statement of profit or loss and other comprehensive income for the three-month and six-month periods ended June 30, 2020, which are presented as comparative information, have been restated accordingly, to reflect new information obtained about facts and circumstances that existed as of the business acquisition date. Our conclusion is not modified in respect of this matter.

Nantawat Sumraunhant
Certified Public Accountant (Thailand)
Registration No. 7731
DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

BANGKOK
August 13, 2021