

## **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 September 30, 2020 and the related consolidated and separate statements of profit or loss and other comprehensive income for the three-month and nine-month periods ended September 30, 2020, and the related consolidated and separate statements of changes in shareholders' equity and cash flows for the nine-month period ended September 30, 2020 and the condensed notes to the interim 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 Matters**

We draw attention to Note 2.6 to the interim financial statements, the Group has adopted group of Financial Instruments Standards, Thai Financial Reporting Standard No. 16 “Leases” and Accounting Treatment Guidance on “The temporary relief measures for additional accounting alternatives to alleviate the impacts from COVID-19 outbreak” which become effective in the current period and Note 4 to the interim financial statements which describes adjustment of comparative information from business combination under common control. Our conclusion is not modified in respect of these matters.

**BANGKOK**

November 11, 2020

Nantawat Sumraunhant  
Certified Public Accountant (Thailand)  
Registration No. 7731

**DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.**