

Crown Seal Public Company Limited

Interim financial statements
for the three-month period ended
31 March 2018

and

Independent auditor's report on review of
interim financial information

Independent auditor's report on review of interim financial information

To the Board of Directors of Crown Seal Public Company Limited

I have reviewed the accompanying statement of financial position of Crown Seal Public Company Limited as at 31 March 2018; the statements of comprehensive income, changes in equity and cash flows for the three-month period ended 31 March 2018; 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".

Other Matter

The statement of financial position of Crown Seal Public Company Limited, as at 31 December 2017, which is included as comparative information, was audited by another auditor who expressed an unqualified opinion thereon in his report dated 19 February 2018. Furthermore, the statement of comprehensive income in which the equity method is applied and separate statement of comprehensive income and the related statements of changes in equity and cash flows of Crown Seal Public Company Limited for the three-month period ended 31 March 2017, which are included as comparative information, were reviewed by another auditor who expressed an unmodified conclusion thereon in his report dated 12 May 2017.

(Sirinuch Vimolsathit)
Certified Public Accountant
Registration No. 8413

KPMG Phoomchai Audit Ltd.
Bangkok
9 May 2018