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

**To the Shareholders and the Board of Directors of Asphere Innovations Public Company Limited**

I have reviewed the interim consolidated financial information of Asphere Innovations Public Company Limited and its subsidiaries, and the interim separate financial information of Asphere Innovations Public Company Limited. These comprise the consolidated and separate statements of financial position as at 30 June 2025, the related consolidated and separate statements of comprehensive income for the three-month and six-month periods then ended, the statement of changes in shareholders’ equity, and cash flows for the six-month periods then ended, and the condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34 “Interim Financial Reporting”. My responsibility is to express a conclusion on this consolidated and separate 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 consolidated statements of financial position of Asphere Innovations Public Company Limited and its subsidiaries, and the separate statements of financial position of Asphere Innovations Public Company Limited as at 31 December 2024, presented herein for comparative purposes, were audited by another auditor in my firm whose report dated 26 February 2025, expressed an unqualified opinion. The consolidated and separate statements of comprehensive income for the three-month and six-month periods ended 30 June 2024, the consolidated and separate statements of changes in shareholders’ equity and cash flows for the six-month period ended 30 June 2024, presented herein for comparative purposes, were reviewed by another auditor in my firm and concluded that nothing has come to auditor’s attention that causes to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting” as report dated 9 August 2024.

**Wannawat Hemachayart**

Certified Public Accountant (Thailand) No. 7049

**Forvis Mazars Ltd.**

Bangkok

13 August 2025