

Neo Corporate Public Company Limited and its subsidiary  
(Formerly known as “Neo Corporate Co., Ltd.”)  
Review report and interim financial information  
For the three-month and nine-month periods ended  
30 September 2023

## **Independent Auditor's Report on Review of Interim Financial Information**

To the Shareholders of Neo Corporate Public Company Limited  
(Formerly known as "Neo Corporate Co., Ltd.")

I have reviewed the accompanying consolidated statement of financial position of Neo Corporate Public Company Limited and its subsidiary as at 30 September 2023, the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity, and cash flows for the nine-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Neo Corporate Public Company Limited for the same periods (collectively "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 Matters**

I draw attention to Note 2 to the interim consolidated financial statements which described cumulative effect of adjustment on prior year's financial statements regarding the recognition of the non-controlling interests of the subsidiary and the recording of lease transactions with its subsidiary. The Company has restated the consolidated and separate financial statements, which comprise the statement of financial position as at 31 December 2022, the related statements of comprehensive income for the three-month and nine-month periods ended 30 September 2022, and the related statements of changes in shareholders' equity and cash flows for the nine-month period then ended, presented herein as comparative information, to reflect the effect of the adjustments. The Company has also presented to consolidated and separate statements of financial position as at 1 January 2022 as comparative information, to reflect the effect of the adjustments. My conclusion is not modified in respect of these matters.

Vatcharin Pasarapongkul

Certified Public Accountant (Thailand) No. 6660

EY Office Limited

Bangkok: 14 November 2023