**To the Board of Directors and the Shareholders of WICE Logistics   
 Public Company Limited**

I have reviewed the interim consolidated and separate financial information of WICE Logistics Public Company Limited and its subsidiaries (the Group). These comprise the consolidated and separate statements of financial position as at 30 September 2025, the related consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 September 2025, the consolidated and separated statement of changes in shareholders’ equity and cash flows for the nine-month period 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 interim consolidated and separate financial information based on my review.

**Scope of Review**

I conducted my review in accordance with the 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 consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”.

**Other Matters**

The consolidated and separate financial statements of WICE Logistics Public Company Limited and its subsidiaries for the year ended 31 December 2024, presented as comparative information, were audited by another auditor who expressed an unmodified opinion on those statements according to the report dated 24 February 2025.

The related consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 September 2024, the consolidated and separated statement of changes in shareholders’ equity and cash flows for the nine-month period then ended, presented as comparative information, were reviewed by the aforementioned auditor who concluded that nothing has come to her attention that caused her to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting” according to the report dated 12 November 2024.

**Paisan Boonsirisukapong**

Certified Public Accountant

Registration No. 5216

Grant Thornton Limited

Bangkok

13 November 2025