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

To the shareholders of Winnergy Medical Public Company Limited.

I have reviewed the interim consolidated financial information of Winnergy Medical Public Company Limited and   
its subsidiary, and the interim separate financial information of Winnergy Medical Public Company Limited. These comprise   
the consolidated and separate statements of financial position as at June 30, 2025, the related consolidated and separate statements of comprehensive income for the three-month and six-month periods then ended, the consolidated and separate statements of changes in shareholders’ equity, and the consolidated and separate statements of cash flows for the six-month period then ended, and the condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard No. 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 Thai Standards 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 No.34, “Interim Financial Reporting”.

**Other Matter**

The consolidated and separate statements of financial position as at December 31, 2024 of Winnergy Medical Public Company Limited and its subsidiary, and of Winnergy Medical Public Company Limited, respectively which have been presented herewith for comparative purposes were audited by another auditor of my firm, whose report dated February 26, 2025 expressed an unqualified opinion.

The consolidated and separate statements of comprehensive income for the three-month and six-month periods ended June 30, 2024, the consolidated and separate statements of changes in shareholders’ equity and the consolidated and separate statements of   
cash flows for the six-month period ended June 30, 2024, which have been presented herewith for comparative purposes, were also reviewed by aforementioned auditor of my firm, whose report dated August 9, 2024, stated that based on his review, nothing had come to his attention that caused him to believe that the accompanying interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34, “Interim Financial Reporting”.

Atchara Suknaibaiboon

Certified Public Accountant No. 4642

ANS Audit Company Limited

Bangkok, August 7, 2025

INTERIM FINANCIAL STATEMENTS AND

INDEPENDENT AUDITOR’S REPORT ON REVIEW OF

INTERIM FINANCIAL INFORMATION

WINNERGY MEDICAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARY

## FOR THE SECOND QUARTER ENDED JUNE 30, 2025