

COMANCHE INTERNATIONAL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

REVIEW REPORT AND INTERIM FINANCIAL INFORMATION

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2022

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To The Shareholders and Board of Directors of
Comanche International Public Company Limited

I have reviewed the accompanying consolidated statements of financial position of Comanche International Public Company Limited and its subsidiaries as at March 31, 2022 and the related consolidated statement of comprehensive income, consolidated statement of changes in shareholders' equity and consolidated statement of cash flows for the three-month period then ended, and the condensed notes to the interim consolidated financial statements and I have also reviewed the statement of financial position of Comanche International Public Company Limited as at March 31, 2022, and the related statement of comprehensive income, statement of changes in shareholders' equity and statement of cash flows for the three-month period then ended, and the condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 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 Standards No. 34 "Interim Financial Reporting".

Emphasis of Matter

Without modifying our conclusion on the aforementioned interim financial information, I draw attention to Note 9 to the interim financial statements, at the Board of Directors' Meeting No. 3/2022 dated March 11, 2022 passed a resolution to approve to sell the entire ordinary shares held in three companies. As well as having sent a letter to shareholders according to the Stock Exchange of Thailand's criteria. The Company classified assets and liabilities of such companies as non-current assets classified as held for sales and liabilities directly associated with non-current assets classified as held for sales in the consolidated statements of financial position classified such investment in subsidiaries as non-current assets classified as held for sales in the statements of financial position as at March 31, 2022 and classified the net profit (loss) of such companies as profit (loss) from discontinued operation in the consolidated statements of comprehensive income for the three-month periods ended March 31, 2022 and 2021.

(Miss Sulalit Ardsawang)
Certified Public Accountant
Registration No. 7517

Dharmniti Auditing Company Limited
Bangkok, Thailand
May 17, 2022