

Independent Auditor's Report on Review of Interim Financial Information

To The Board of Directors of Kiattana Transport Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position as at September 30, 2019 and the consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended September 30, 2019, consolidated and separate statements of changes in shareholders' equity and consolidated and separate statements of cash flows for the nine-month period ended September 30, 2019, and condensed notes ("interim financial information") of Kiattana Transport Public Company Limited and subsidiary and of Kiattana Transport Public Company Limited, respectively. The Company's management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34, "Interim financial information". 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 No. 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 information".



Other matters

The consolidated and separate statements of financial position of Kiattana Transport Public Company Limited and subsidiaries as at December 31, 2018, presented herewith for comparative purpose only, were audited by another auditor in my firm whose report dated on February 13, 2018, expressed an unqualified opinion on those financial statement, the consolidated and separate statements of comprehensive income for the three - month and nine - month periods ended September 30, 2018, consolidated and separate statements of changes in shareholders' equity and consolidated and separate statements of cash flows for the nine-month periods ended September 30, 2018, presented here with for comparative purpose only, were reviewed by another auditor in my firm, by giving conclusion, 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 information" in his report dated on November 12, 2018.



(Ms. Kannika Wipanurat)
C.P.A. (Thailand)
Registration No. 7305

Karin Audit Company Limited
Bangkok, Thailand
November 8, 2019