

Crown Seal Public Company Limited  
Review report and interim financial statements  
For the three-month and six-month periods ended  
30 June 2020

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

To the Shareholders of Crown Seal Public Company Limited

I have reviewed the accompanying statement of financial position of Crown Seal Public Company Limited as at 30 June 2020, and the related statements of income, comprehensive income for the three-month and six-month periods then ended, changes in shareholders' equity and cash flows for the six-month period then ended, as well as the condensed notes to the financial statements. 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 auditing standards 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 the following notes to the interim financial statements.

1. As discussed in Note 2 to the interim financial statements regarding the change in accounting policies as a result of the adoption of financial reporting standards related to financial instruments and TFRS 16, with no effect to the retained earnings as at 1 January 2020, and the comparative information was not restated.
2. As discussed in Note 1.4 to the interim financial statements, due to the impact of the COVID-19 outbreak, in preparing the interim financial information for the three-month and six-month periods ended 30 June 2020, the Company has adopted the Accounting Guidance on Temporary Relief Measures for Accounting Alternatives in Response to the Impact of the COVID-19 Pandemic issued by the Federation of Accounting Professions.

My conclusion is not modified in respect of these matters.

Chayapol Suppasedtanon

Certified Public Accountant (Thailand) No. 3972

EY Office Limited

Bangkok: 6 August 2020