

Big Camera Corporation Public Company Limited  
and its subsidiaries

Review report and interim financial information

For the three-month and nine-month periods ended  
30 September 2022

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

To the Shareholders of Big Camera Corporation Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Big Camera Corporation Public Company Limited and its subsidiaries as at 30 September 2022, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, and the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the interim consolidated financial statements. I have also reviewed the separate financial information of Big Camera Corporation Public Company Limited for the same period (collectively "interim financial information"). 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 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 Reporting*.

**Emphasis of Matter**

I draw attention to the note 13.3 to the interim consolidated financial statements regarding the Company's receipt of subpoena as a guarantor under the overdraft agreement with financial institution including the outcome of the case according to the judgment of the Court of First Instance and the Court of Appeal and the submission of petitions by both parties. My conclusion is not modified in respect of this matter.

**Other Matter**

The consolidated statement of financial position of Big Camera Corporation Public Company Limited and its subsidiaries, and the separate statement of financial position of Big Camera Corporation Public Company Limited as at 31 December 2021, presented as comparative information, were audited by another auditor of our firm who expressed an unqualified opinion on those statements, but drew attention to the matter regarding the Coronavirus disease 2019 pandemic which significantly affected the Group's business activities and the matter similar to the matter as stated in the above Emphasis of Matter paragraph, under his report dated 24 February 2022. The consolidated statements of comprehensive income for the three-month and nine-month periods ended ended 30 September 2021, changes in shareholders' equity and cash flows for the nine-month period then ended of Big Camera Corporation Public Company Limited and its subsidiaries, and the separate financial statements of Big Camera Corporation Public Company Limited for the same period, presented herein as comparative information, were also reviewed by the aforementioned auditor who concluded, under his report dated 12 November 2021, that nothing had come to his attention that caused him to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard 34 Interim Financial Reporting, but drew attention to the matter regarding the Coronavirus disease 2019 pandemic which significantly affected the Group's business activities and the matter similar to the matter as stated in the above Emphasis of Matter paragraph.

Krongkaew Limkittikul

Certified Public Accountant (Thailand) No. 5874

EY Office Limited

Bangkok: 14 November 2022