

**Professional Waste Technology (1999) Public
Company Limited and its Subsidiary**

Interim financial statements
for the three-month and nine-month period ended
30 September 2023

and

Independent auditor's report
on review of interim financial information

NPS Siam

NPS Siam Audit Limited

555/5-6, SSP Tower,
5th Floor, Soi Sukhumvit 63 (Ekamai),
Sukhumvit Road, Klongton Nua,
Wattana, Bangkok 10110 Thailand

บริษัท เอ็นพีเอส สยาม สอบบัญชี จำกัด

555/5-6 อาคารเอสเอสพีทาวเวอร์
ชั้น 5 ซอยสุขุมวิท 63 (เอกมัย)
ถนนสุขุมวิท คลองตันเหนือ
เขตวัฒนา กรุงเทพฯ 10110
Tel:66(2) 711 5300
Fax: 66(2) 711 5866
E-mail: info@npssiam.co.th

Independent Auditor's Report on Review of Interim Financial Information

To the Board of Directors of Professional Waste Technology (1999) Public Company Limited

I have reviewed the accompanying consolidated and separate statements of financial position of Professional Waste Technology (1999) Public Company Limited and its subsidiary, and of Professional Waste Technology (1999) Public Company Limited, respectively, as at 30 September 2023, the consolidated and separate statements of comprehensive income for the three-month and nine-month period ended 30 September 2023, the consolidated and separate statements of changes in equity and cash flows for the nine-month period ended 30 September 2023; and condensed notes ("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 the Thai Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial informations 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 Matters

I draw attention to the information to the interim financial statements as notes 22 and 28, explained the details regarding the Company was requested for fines and claimed the damage from non-compliance with the condition of an agreement to manage wastes. The Company already sent a letter to deny the fines and to dispute the right with AOT. In addition, the SPS Consortium group (including the Company's proportional responsibility of 30%) as the plaintiff, sued AOT to the Central Administrative Court. The Company also has litigation or other lawsuits that have been in the process of consideration of the Court, which has not been finalized. Based on such circumstances, indicate the existence of an uncertainty, the management of the Company believes the outcome of the said case will not have a significant impact on this financial statements.

My conclusion is not qualified in respect of these above matters.

(Maliwan Phahuwattanakorn)
Certified Public Accountant
Registration Number 4701

NPS Siam Audit Limited
Bangkok
13 November 2023