

**SYNTEC CONSTRUCTION PUBLIC COMPANY LIMITED  
AND ITS SUBSIDIARIES  
INTERIM FINANCIAL REPORTING  
FOR THE THREE-MONTH PERIODS  
ENDED MARCH 31, 2020  
AND REVIEW REPORT OF INDEPENDENT'S AUDITOR**

## **Independent Auditor’s Report on Review of Interim Financial**

To the Board of Directors of Syntec Construction Public Company Limited

I have reviewed the accompanying consolidated statements of financial position of Syntec Construction Public Company Limited and its subsidiaries as at March 31, 2020, and the related consolidated statements of comprehensive income for the three-month periods then ended March 31, 2020, changes in shareholders’ equity, and cash flows for the three-month periods then ended March 31, 2020, as well as the condensed notes to the consolidated financial statements. I have also reviewed the separate financial information of Syntec Construction Public Company Limited for the same period. 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 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 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 Note 2.2 to the interim financial statements. Due to the impact of COVID-19 pandemic, in preparing the interim financial information for the three-month period ended March 31, 2020, the Group has adopted the Accounting Guidance on “Temporary relief measures on accounting alternatives in response to the impact of the COVID-19 situation” announced by the Federation of Accounting Professions. My conclusion is not modified in respect of this matter.

**Other matters**

The consolidated and separate statements of financial position for the year ended December 31, 2019, of Syntec Construction Public Company Limited and its subsidiaries, presented herewith for comparative purpose only, were audited by another auditor in my firm whose report dated on February 27, 2020, expressed an unqualified opinion on those

financial statements the consolidated and separate statements of comprehensive income, changes in shareholders’ equity and cash flows for the three-month period ended March 31, 2019, of Syntec Construction Public Company Limited and its subsidiaries, presented herewith for comparative purpose only, were reviewed by another auditor in my firm, and concluded an unqualifying in her report dated on May 13, 2019.

Ms. Kannika Wipanurat

Certified Public Accountant (Thailand) No. 7305

Karin Audit Company Limited

May 12, 2020