

XSpring Capital Public Company Limited
and its subsidiaries

(Formerly known as “Seamico Capital Public
Company Limited and its subsidiaries”)

Review report and interim financial information

For the three-month and nine-month periods ended
30 September 2021



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Independent Auditor's Report on Review of Interim Financial Information

To the Shareholders of XSpring Capital Public Company Limited and its subsidiaries
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I have reviewed the accompanying consolidated statements of financial position of XSpring Capital Public Company Limited and its subsidiaries as at 30 September 2021, 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 XSpring Capital 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

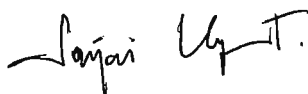
I conducted my review in accordance with Thai Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting 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.

Other matters

The consolidated statement of financial position of XSpring Capital Public Company Limited and its subsidiaries, and the separate statement of financial position of XSpring Capital Public Company Limited as at 31 December 2020, presented herein as comparative information, were audited by another auditor who expressed an unmodified opinion on those statements, under his report dated 22 February 2021. The consolidated statements of comprehensive income for the three-month and nine-month periods ended 30 September 2020 and the consolidated statements of changes in shareholders' equity and cash flows for the nine-month period then ended of XSpring Capital Public Company Limited and its subsidiaries, and the separate statements of comprehensive income for the three-month and nine-month periods then ended, and the separate statements of changes in shareholders' equity and cash flows for the nine-month period then ended of XSpring Capital Public Company Limited, presented herein as comparative information, were also reviewed by the aforementioned auditor who concluded, under his report dated 9 November 2020, 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.



Somjai Khunapasut
Certified Public Accountant (Thailand) No. 4499

EY Office Limited
Bangkok: 12 November 2021