

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

To the Board of Directors and Shareholders of  
**Chiangmai Frozen Foods Public Company Limited**

I have reviewed the accompanying statement of financial position of **Chiangmai Frozen Foods Public Company Limited** as at 30 September 2020 and the related statements of comprehensive income for the three-month and nine-month periods ended 30 September 2020, changes in shareholders' equity and cash flows for the nine-month period then ended, as well as the condensed notes to the interim financial statements (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 condensed Note 3.3 of the interim financial statements, which describes the adoption of the temporary exemptions announced by the Federation of Accounting Professions to relieve the impact from the coronavirus disease 2019 (COVID-19). My conclusion is not modified in respect to this matter.



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Certified Public Accountant  
Registration No. 9211

AST Master Co., Ltd.  
11 November 2020