

Asia Plus Group Holdings Public Company Limited  
(Formerly known as "Asia Plus Group Holdings Securities  
Public Company Limited") and its subsidiaries  
Review report and interim consolidated financial statements  
For the three-month and six-month period ended 30 June 2015

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

To the Shareholders of Asia Plus Group Holdings Public Company Limited  
(Formerly known as "Asia Plus Group Holdings Securities Public Company Limited")

I have reviewed the accompanying consolidated statement of financial position of Asia Plus Group Holdings Public Company Limited and its subsidiaries as at 30 June 2015, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended 30 June 2015, and the consolidated statements changes in shareholders' equity, and cash flows for the six-month period then ended, as well as the condensed notes to the consolidated financial statement. I have also reviewed the separate financial information of Asia Plus Group Holdings Public Company Limited for the same periods. 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 Note 1.2 to the financial statements regarding the discontinued operation. On 1 May 2015, the Company transferred businesses and the staffs to its subsidiary under the restructuring plan after its subsidiary received a securities business license type Kor and derivatives license type Sor-1. My conclusion is not qualified in respect of this matter.

Sumana Punpongsanon  
Certified Public Accountant (Thailand) No. 5872  
EY Office Limited  
Bangkok: 14 August 2015