**To the Board of Directors and the Shareholders of The International Engineering Public**

**Company Limited**

I was engaged to review the accompanying consolidated and separate statements of financial position of The International Engineering Public Company Limited and subsidiaries as at 30 September 2017, and the related consolidated and separate statements of profit or loss and other comprehensive income for the three-month and nine-month periods ended 30 September 2017, the consolidated and separate statements of changes in shareholders’ equity and cash flows for the nine-month period then ended, and condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 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 on the interim financial information.

**Basis for Disclaimer of Conclusion**

The financial statements for the three-month and nine-month periods ended 30 September 2017, include the addition adjustments for impairments of investment in subsidiaries, impairment of property, plant and equipment, impairment of non-operating asset, impairment of goodwill and impairment of intangible assets totaling Baht 4.36 million and Baht 852.36 million, respectively, in consolidated financial statements and of Baht 288.01 million in separate financial statements, which the Company’s management cannot provide adequate documentation to support the adjustments and to determine whether or not the addition provision for impairment should be how much allocated to the financial performance and cash flows for the former years.

**Disclaimer of Conclusion**

Due to the significance of the matters described in the “Basis for Disclaimer of Conclusion” paragraph, I am unable to obtain sufficient appropriate evidence to form a conclusion on the accompanying interim financial information as at 30 September 2017 and for the three-month and nine-month periods ended 30 September 2017 of The International Engineering Public Company Limited and subsidiaries. Accordingly, I do not give any conclusion on the interim consolidated and separate financial information taken as a whole.

**Mr. Somckid Tiatragul**

Certified Public Accountant

Registration No. 2785

Grant Thornton Limited

Bangkok

5 July 2019