THE BROOKER GROUP PUBLIC COMPANY LIMITED

AND ITS SUBSIDIARIES

INTERIM FINANCIAL STATEMENTS

FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024

AND

# INDEPENDENT AUDITOR’S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

# **INDEPENDENT AUDITOR’S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION**

To The Shareholders and Board of Directors of The Brooker Group Public Company Limited.

1. I have reviewed the accompanying consolidated statement of financial position of The Brooker Group Public Company Limited and its subsidiaries as of September 30, 2024, the related consolidated statements of changes in shareholders’ equity, and cash flows for the nine – month period ended September 30, 2024, income and comprehensive income for the three – month and nine – month periods ended September 30, 2024 as well as the condensed notes to the consolidated financial statements, and I have also reviewed the separate financial information for the same periods of The Brooker Group Public Company Limited. Management is responsible for the preparation and presentation of this interim financial information in accordance with Accounting Standard 34, “Interim Financial Reporting”. My responsibility is to express a conclusion on this interim financial information based on my reviews.
2. **Scope of review**

I conducted my reviews in accordance with 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 auditing standards 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.

1. **Conclusion**

Based on my reviews, 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 Accounting Standard 34 “Interim Financial Reporting”.

1. **Emphasis of Matter**

(4.1) As described in Note 30 to the interim financial information that on December 15, 2023, The Securities and Exchange Commission, has announced guidelines No. Nor. Por. 5/2023 regarding guidelines for considering investments of company that has characteristics of investment management as “Investment Company” which effective since January 1, 2024. The company’s investments have been considered and disclosed according to such guidelines.

(4.2) On September 30, 2024, the Company entered into a share purchase agreement for investment in ordinary shares of Purple Ventures Co., Ltd. (PPV) in the proportion of 30 percent of the paid-up capital, with details as stated in Note 10 to the interim financial statements.

(Daranee Somkamnerd)

Certified Public Accountant

Registration No. 5007

A.M.T & ASSOCIATES

Bangkok, Thailand

November 8, 2024