THE BROOKER GROUP PUBLIC COMPANY LIMITED

AND ITS SUBSIDIARIES

INTERIM FINANCIAL STATEMENTS

FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2025

AND

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

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# **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 June 30, 2025, the related consolidated statements of changes in shareholders’ equity, and cash flows for the six – month period ended June 30, 2025, income and comprehensive income for the three – month and six – month periods ended June 30, 2025 as well as the condensed notes to the consolidated financial statements, and I have also reviewed the separate financial information of The Brooker Group Public Company Limited for the same period. 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 31 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 December 24, 2024, Brooker International Company Limited (BICL), a foreign subsidiary, and BCGT Company Limited (BCGT), a domestic joint venture, entered into a Sales Agreement for inventories (I-RECs) and BICL has been delivering I-RECs since the 4th quarter of 2024 as stipulated in the Joint Venture Agreement.

However, the Group has not yet recognized the sale as revenue, as it does not meet the revenue recognition criteria under Thai Financial Reporting Standard No. 15, as disclosed in Note 6 to the interim financial information.

1. **Other matter**

(5.1) The consolidated interim financial statement of The Brooker Group Public Company Limited and its subsidiaries and the interim separate financial statement of The Brooker Group Public Company Limited for the three - month and six – month period ended June 30, 2024, presented herein for comparison, were reviewed by another auditor in my office, in accordance with Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” and she drew a conclusion from the review under her report dated August 14, 2024 that nothing had come to her attention that caused her to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Accounting Standard 34, “Interim Financial Reporting”, and has an emphasis of matters paragraph.

(5.2) The consolidated statement of financial position of The Brooker Group Public Company Limited and its subsidiaries and the separate statement of financial position of The Brooker Group Public Company Limited as of December 31, 2024, presented herein for comparison, have been derived from such financial statements, which audited by another auditor in my office and reported in accordance with Standards on Auditing and expressed an unqualified opinion with an emphasis of matter paragraph in her report dated February 28, 2025.

(SIRAMATE AKKHARACHOTKULLANUN)

Certified Public Accountant

Registration No. 11821

A.M.T & ASSOCIATES

Bangkok, Thailand

August 14, 2025