

Frasers Property Holdings (Thailand) Co., Ltd.

Condensed interim financial statements
for the six-month period ended
31 March 2026
and
Independent auditor's review report



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Independent Auditor's Report on Review of Interim Financial Information

To the Board of Directors of Frasers Property Holdings (Thailand) Co., Ltd.

I have reviewed the accompanying statement of financial position of Frasers Property Holdings (Thailand) Co., Ltd. (the "Company") as at 31 March 2026; the statements of income and changes in equity for the six-month period ended 31 March 2026; and condensed notes ("interim financial information"). Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the Thai Financial Reporting Standard for Non-Publicly Accountable Entities and 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 statements 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 interim financial information is not prepared, in all material respects, in accordance with the Thai Financial Reporting Standard for Non-Publicly Accountable Entities and Thai Accounting Standard 34, "Interim Financial Reporting".

(Nadsasin Wattanapaisal)
Certified Public Accountant
Registration No. 10767

KPMG Phoomchai Audit Ltd.
Bangkok
27 May 2026