**To the Board of Directors and the Shareholders of Siam Steel Service Center Public**

**Company Limited**

I have reviewed the accompanying consolidated and separate statements of financial position of   
Siam Steel Service Center Public Company Limited and its subsidiary (the “Group”) as at 30 September 2023, 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 2023, 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 (collectively “the interim financial information”). 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 on the interim financial information.

**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 No. 34, “Interim Financial Reporting”.

**Other Matter**

The Consolidate and separate statements of financial position of Siam Steel Service Center Public Company Limited and its subsidiary as at 31 December 2022, presented as comparative information, were audited by another auditor who used to be in the same office as mine who expressed an unmodified opinion on these statements according to the report dated 28 February 2023.

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 2022, the consolidated and separate statements of changes in shareholders’ equity and cash flows for the nine-month period then ended, presented as comparative information, were reviewed by the aforementioned auditor who concluded that nothing has come to his attention that caused him to believe that the interim financial information was not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting” according to the report dated 11 November 2022.

**Ms. Kesanee Srathongphool**

Certified Public Accountant

Registration No. 9262

Grant Thornton Limited

Bangkok

10 November 2023