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

**Company Limited**

I have reviewed the interim consolidated and separate financial information of Siam Steel Service Center Public Company Limited and its subsidiary (The Group). These comprise the consolidated and separate statements of financial position as at30 September 2024, the related consolidated and separate statements of comprehensive income for the three-month and nine-month periods ended 30 September 2024, the statements of changes in equity, and cash flows for the nine-month periods ended, and the condensed notes to the interim financial statements. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”. My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

**Scope of Review**

I conducted my review in accordance with the 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.

**Conclusion**

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, “Interim Financial Reporting”.

**Kesanee Srathongphool**

Certified Public Accountant

Registration No. 9262

Grant Thornton Limited

Bangkok

7 November 2024