

CITY STEEL PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

**REVIEW REPORT AND INTERIM INFORMATION
FOR THE THREE-MONTH AND SIX-MONTH PERIOD ENDED JANUARY 31, 2024**

INDEPENDENT AUDITOR’S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To The Shareholders and Board of Directors of
City Steel Public Company Limited

Opinion

I have reviewed the accompanying consolidated statement of financial position of City Steel Public Company Limited and its subsidiaries as at January 31, 2024 and the related consolidated statement of comprehensive income for the three-month and six-month periods ended January 31, 2024, changes in shareholders’ equity and cash flows for the six-month period then ended and the condensed consolidated notes to interim financial statements and have reviewed the separate interim financial information of City Steel Public Company Limited as well. Management is responsible for the preparation and presentation of this interim financial information in accordance with the Thai Accounting Standards No. 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 inquires, 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standards No. 34 “Interim Financial Reporting”.

(Miss Potjanarat Siripipat)

Certified Public Accountant

Registration No. 9012

Dharmniti Auditing Company Limited

Bangkok, Thailand

March 11, 2024