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

To the Shareholders of Energy Absolute Public Company Limited

I have reviewed the interim consolidated financial information of Energy Absolute Public Company Limited and its subsidiaries (the Group), and the interim separate financial information of Energy Absolute Public Company Limited (the Company). These comprise the consolidated and separate statements of financial position as at 30 June 2024, the consolidated and separate statements of comprehensive income for the three-month and six-month periods then ended, and the related consolidated and separate statements of change in equity, and cash flows for the six-month period then ended, and the condensed notes to the interim financial information. 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 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”.

**Emphasis of Matter**

I draw attention to Note 4 - Going concern, which describes events occurring after the reporting period that affect the operations of the Group and the Company which may result in limitations in sourcing funds to settle short-term liabilities. This event indicates that there is a material uncertainty which may cast significant doubt on the Group’s and the Company’s ability to continue as a going concern. The Group and the Company have already taken actions to secure some fundings to enhance liquidity as described in Note 27 - Events after the reporting period. However, for the Debenture Holders Meeting No.1/2024 of EA249A to approve for the extension of the debenture redemption date, without being considered as default, the number of debenture holders who attend the meeting did not meet the minimum quorum requirement. The Company is planning
to hold the debenture holders meeting within 14 days after the Debenture holders Meeting No.1/2024.
My conclusion is not modified in respect of this matter.

PricewaterhouseCoopers ABAS Ltd.

**Boonrueng Lerdwiseswit**

Certified Public Accountant (Thailand) No. 6552

Bangkok

14 August 2024

**ENERGY ABSOLUTE PUBLIC COMPANY LIMITED**

**INTERIM CONSOLIDATED AND**

**SEPARATE FINANCIAL INFORMATION**

**(UNAUDITED)**

**30 JUNE 2024**