

**Charoen Pokphand Foods Public Company Limited  
and its Subsidiaries**

Interim financial statements  
for the three-month and six-month periods ended  
30 June 2017

and

Independent auditor's report on review of  
interim financial information

## **Independent Auditor's Report on Review of Interim Financial Information**

### **To the Board of Directors of Charoen Pokphand Foods Public Company Limited**

I have reviewed the accompanying consolidated and separate statements of financial position of Charoen Pokphand Foods Public Company Limited and its subsidiaries, and of Charoen Pokphand Foods Public Company Limited, respectively as at 30 June 2017; the consolidated and separate statements of income, and comprehensive income for the three-month and six-month periods then ended 30 June 2017; and statement of changes in equity and cash flows for the six-month period then ended 30 June 2017; and condensed notes ("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 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 financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

(Charoen Phosamritlert)  
Certified Public Accountant  
Registration No. 4068

KPMG Phoomchai Audit Ltd.  
Bangkok  
11 August 2017