

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
AUDITOR'S REPORT AND INTERIM FINANCIAL INFORMATION
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2022
(UNAUDITED/ REVIEWED ONLY)

AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To The Shareholders of BEAUTY COMMUNITY PUBLIC COMPANY LIMITED

I have reviewed the accompanying statement of financial position of BEAUTY COMMUNITY PUBLIC COMPANY LIMITED as at March 31, 2022, the related statements of comprehensive income for the three-month periods ended March 31, 2022, statements of changes in shareholders' equity, and statements of cash flows for the three-month periods then ended and the condensed notes to financial statements. The Company's management is responsible for the preparation and presentation of this interim financial information, in all material respects, in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting. My responsibility is to express a conclusion on this interim financial information based on my reviews.

Scope of Review

I conducted my review in accordance with Thai Standard on Review Engagements No. 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 this reviewed interim financial information.

Conclusion

Based on my reviews, 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.

Emphasis Matter

Accordingly, I have not provided a qualified conclusion to the following cases. I draw your attention to the notes interim financial statements No.1.2 due to the impact of the Coronavirus 2019 disease pandemic has led to the Company's permanent closure a large numbers of branches in Bangkok and up-country. As a result, during the first quarter of 2022, the Company sold products through branches in department stores to customers, is declined together with the spending of customers also declined, but it is able to provide the shopping services by head office's channel online, which has a significant impact on the Company's financial position, the results of operation, and the current and future cash flows. However, such effect cannot be reasonably estimated at this moment. The management of the Company has continuously monitored the progress of such situations and assess the financial impact on the value of assets, provisions and contingent liabilities and will consider to record the impact when it is possible.

D I A International Audit Company Limited

(Miss Kamolmett Chrityakierne)

C.P.A. (Thailand)

Registration No. 10435

May 12, 2022