**To the Shareholders and the Board of Directors of Light Up Total Solution   
 Public Company Limited**

I have reviewed the interim consolidated and separate financial information of Light Up Total Solution Public Company Limited (“the Company”) and its subsidiaries (“the Group”). These comprise the consolidated and separate statements of financial position as at 30 June 2025, the related consolidated and separate statements of comprehensive income for the three-month and six-month periods ended 30 June 2025, statement of changes 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 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.

**Basis for Qualified Conclusion**

The Group prepared the interim consolidated statement included the interim financial information of E.N. Soft Co., Ltd. I was unable to obtain sufficient and appropriate evidence with regard to trade and other accounts receivables, contract assets, other current assets, other non-current asset, trade and other accounts payables, contract liabilities and other current liabilities which is accounted for 19.10% of total assets and 33.77% of total liabilities, respectively, This was due to a change in the person responsible for preparing the financial information of the subsidiary, resulting in the subsidiary being unable to provide such information to me. Consequently, I was unable to to perform review procedures to satisfy myself as to these balances. Such situation impact to the result of my review to the consolidated financial statements. Accordingly, my conclusion to the interim consolidated financial statement for the current period has been qualified due to this matter. If I had been able to gather the result of review interim financial information, I might have become aware of any necessary adjustments made to the interim consolidated financial statement.

**Qualified Conclusion**

Except for the effects of such adjustments in the interim consolidated financial information, I might have become aware of had it not been scope limitation by the above circumstances. 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 10 to the interim financial information. On 19 June 2025, the Company acquired a business engaged in engineering services for the installation of computers and software systems. The Company is in the process of engaging an independent appraiser to assess the fair value of the identifiable assets acquired and liabilities assumed in the business acquisition. As of the reporting date, the valuation has not yet been completed. Therefore, the recognized fair values and the purchase price allocation are provisional and may be subject to potential amendment.   
My conclusion is not modified in respect of this matter.

**Luxsamee Deetrakulwattanapol**

Certified Public Accountant

Registration No. 9056

Grant Thornton Limited

Bangkok

14 August 2025