

Home Product Center Public Company Limited
and its subsidiary
Review report and interim consolidated financial statements
For the three-month and nine-month periods ended
30 September 2010

Review report of Independent Auditor

To the Shareholders of Home Product Center Public Company Limited

I have reviewed the accompanying consolidated balance sheet of Home Product Center Public Company Limited and its subsidiary as at 30 September 2010, the related consolidated statements of income for the three-month and nine-month periods ended 30 September 2010, the related consolidated statements of changes in shareholders' equity and cash flows for the nine-month period ended 30 September 2010, and the separate financial statements of Home Product Center Public Company Limited for the same period. These financial statements are the responsibility of the Company's management as to their correctness and the completeness of the presentation. My responsibility is to issue a report on these financial statements based on my review.

I conducted my review in accordance with the auditing standard applicable to review engagements. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements are not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

The consolidated financial statements of Home Product Center Public Company Limited and its subsidiary, and the separate financial statements of Home Product Center Public Company Limited for the year ended 31 December 2009 were audited in accordance with generally accepted auditing standards by another auditor of our firm who, under her report dated 18 February 2010, expressed an unqualified opinion on those statements. The consolidated and separate balance sheets as at 31 December 2009, as presented herein for comparative purposes, formed an integral part of the financial statements which that auditor audited and reported on.

The consolidated statements of income for the three-month and nine-month periods ended 30 September 2009, and the consolidated statements of changes in shareholders' equity and cash flows for the nine-month period ended 30 September 2009 of Home Product Center Public Company Limited and its subsidiary and the separate financial statements of Home Product Center Public Company Limited, as presented herein for comparative purposes, formed an integral part of the interim financial statements which were reviewed by the aforementioned auditor who reported, under her review report dated 5 November 2009, that based on her review, nothing had come to her attention that caused her to believe that those financial statements were not presented fairly, in all material respects, in accordance with generally accepted accounting principles.

Gingkarn Atsawarangsalit
Certified Public Accountant (Thailand) No. 4496

Ernst & Young Office Limited
Bangkok: 4 November 2010