

**HOME PRODUCT CENTER PUBLIC  
COMPANY LIMITED AND SUBSIDIARIES  
AUDITOR'S REPORT AND FINANCIAL STATEMENTS  
AS AT MARCH 31, 2006 (UNAUDITED/REVIEWED ONLY)  
AND AS AT DECEMBER 31, 2005 (AUDITED)**

## AUDITOR'S REPORT

To The Shareholders of

HOME PRODUCT CENTER PUBLIC COMPANY LIMITED

I have reviewed the consolidated balance sheets of HOME PRODUCT CENTER PUBLIC COMPANY LIMITED AND SUBSIDIARIES as at March 31, 2006, the related consolidated statements of income, consolidated statements of changes in shareholders' equity and consolidated statements of cash flows for three months ended March 31, 2006 and I have reviewed the balance sheets of HOME PRODUCT CENTER PUBLIC COMPANY LIMITED as at March 31, 2006, the related statement of income, statement of changes in shareholders' equity and statement of cash flows for three months ended March 31, 2006. These financial statements are the responsibility of the Company's management as to their correctness and 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 auditing standards applicable to review engagements. Those standards require 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. Accordingly, I do not express an opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that the 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 SUBSIDIARIES and the financial statements of HOME PRODUCT CENTER PUBLIC COMPANY LIMITED as at December 31, 2005 were audited by the other auditor in the same office who expressed an unqualified opinion in report dated February 23, 2006. The consolidated balance sheets and the balance sheets as at December 31, 2005, presented for comparison purpose, is a partial of the audited and reported financial statements of such other auditor.

The statement of income, statement of changes in shareholders' equity and statement of cash flows for three months ended March 31, 2005 of HOME PRODUCT CENTER PUBLIC COMPANY LIMITED are the partial of the interim financial statements, were reviewed by the same other auditor whose report dated May 4, 2005, stated nothing has come to attention that causes her to believe that the financial statements are not presented fairly, in all material respects in accordance with generally accepted accounting principles.

Office of D I A International Auditing

(Mrs. Vilairat Rojnuckarin)

C.P.A. Thailand

Registration No. 3104

May 9, 2006