



**K.K. LIM & CO.**  
PUBLIC ACCOUNTANTS AND  
CHARTERED ACCOUNTANTS  
UEN: S78PF0133F  
**林国权会计公司**  
新加坡特许会计师

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Your Ref:

Our Ref:

10 April 2014

**TO WHOM IT MAY CONCERN**

We have engaged HMS Consultancy & Services ("the Firm") for their professional services, and found them to be technically well-versed and proficient in performing engagement quality review as well as resolving technical issues.

One of the things that stand out about the Firm is that their recommendations are systematically catered for easy implementation and comprehension by our staff, and the team is never left wondering with questions. We have noticed that this has effectively enhanced the capabilities of our team and improved the quality of their work in methodical stages.

The Firm also updates us on the most recent changes and requirements of the Standards (including SFRS, SSA & SSQC1) to ensure that we are in compliance with the relevant technical requirements.

We are pleased to provide this testimonial and wish the Firm success in their future endeavours.

With kind regards

LIM KOK KHUANG  
Audit Partner

*My Singapore  
Our Home*