



MGI N RAJAN ASSOCIATES
PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS SINGAPORE

We hereby certify that HMS Consultancy Services is providing us Audit review services.. The consultant assigned to us Ms Sharifa Nafisa is very diligent and competent professional who works with great enthusiasm and confidence.

In the course of her review she would highlight areas to focus on and offered practical solutions for our audit team to adopt .

During the course of our engagement, we have noted that she is technically strong, with a concrete grasp of the Singapore Standards on Auditing (SSA), Singapore Financial Reporting Standards (SFRS), Singapore Standard on Quality Control 1 (SSQC1) and relevant regulations.

We recommend her services to others.

.....

PS Somasekharan,

Audit Partner,

MGI N Rajan & Associates,

Public Accountants and Certified Public Accountants, Singapore

9 APRIL 2014