



信永中和特许会计师事务所

ShineWing LLP
Chartered Accountants of Singapore
(LLP Reg No: T09LL1257L)

118 阿裕尼 2 道
#03-104
新加坡 38018

118 Ajunied Avenue 2
#03-104
Singapore 380118

联系电话 +65 6732 4150
telephone: +65 6732 4150

传真 +65 6732 4152
facsimile: +65 6732 4152

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HMS Consultancy & Services ("the Firm") has shown commendable technical capabilities in providing us Audit Quality Consultancy and related services.

The Firm has successfully identified and addressed the areas for improvements we needed to attend to. The Firm has also highlighted to us, the requirements of the various governing standards (including FRS, SSA & SSQC1) in 'bite-sized' points, in performing engagement quality review as well as addressing complex technical issues.

This has contributed in improving the technical capabilities of our staff strength.

The scale of improvements was prominently evident when we went through a successful peer review.

We express our gratitude and thanks to HMS Consultancy & Services for the Firm's commendable services and highly recommend the services of the Firm. We wish the Firm continued success and prosperity!

Yours faithfully,

Kent Lim Poh Kiat

Audit Partner

ShineWing LLP

Public Accountants and Chartered Accountants

Singapore