

COMMUNICATION OF RELATED PARTIES IDENTIFIED BY THE COMPONENT AUDITOR FOR INCLUSION IN THE GROUP AUDIT

<Note to preparer: Indicate if any related parties or relationships or transactions with related parties have been identified. Note that this appendix should only be completed if items were identified based on your response in the Component Auditor Summary Memorandum.>

<Note to preparer: When describing previously undisclosed related parties or relationships or transactions with related parties, please be as detailed as possible in describing the related party involved, the component's relationship with the related party(ies), the nature and value of the transactions conducted, and how you identified the previously undisclosed related party or relationship or transaction with such related party. Please also indicate whether or not the related party or related-party relationship or transaction is included in component management's reporting package. You may remove categories from the corresponding section in the tables below if they are not applicable.>

To: Mr. Alan Chan, Deloitte Touche Tohmatsu – Hong Kong

We have identified the following during the performance of our procedures:

Previously Undisclosed Related Parties or Relationships or Transactions with Related Parties Identified During the Course of Our Procedures	
Describe the names and relevant background information (e.g., physical location, industry, size, and extent of operations) of any previously undisclosed related parties identified during the period under audit.	Not applicable.
Provide relevant information about the nature and value of such relationships (including details about the ownership structure) and transactions, the terms thereof, and their business purpose (or lack thereof).	Not applicable.
Describe the business purpose for entering into relationships or transactions with a related party versus an unrelated party.	Not applicable.
Document how the previously undisclosed related-party relationships or transactions were identified, including whether or not the related party or related-party relationship or transaction is included in component management's reporting package.	Not applicable.
Document the procedures performed on the previously unidentified related parties or relationships and transactions with related parties.	Not applicable.
Document the conclusions reached regarding procedures performed on the previously unidentified related parties or relationships and transactions with related parties.	Not applicable.

Related-Party Transactions Identified During the Course of Our Procedures That Were Not Appropriately Authorized and Approved or Related-Party Transactions That Appear to Lack a Business Purpose	
Identify related-party transactions that have not been authorized and approved in accordance with the company's established policies or procedures regarding the authorization and approval of transactions with related parties.	Not applicable.
Describe any related-party transactions for which exceptions to the company's established policies or procedures were granted and the reasons for granting those exceptions.	Not applicable.
Describe any related-party transactions that appear to lack a business purpose including the evaluation of such information communicated to component management and to the group engagement team.	Not applicable.