

ID: s9ti2sqx	Ref: B06
Entity: WINTRUST ASIA PACIFIC PTE. LTD.	
Period End: 31 December 2021	
TIME COSTS BUDGET AND PERFORMANCE SUMMARY	

	Current year						Prior year		
	Budget			Actual			Actual		
	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$
Final Completion	2	70~100	200	7	70~100	700	8	70~70	560
Audit Completion	2	70~100	200	2	70~100	200	8	70~70	560
Audit Planing	5	70~100	500	5	70~100	500	8	70~70	560
General Audit Procedures	2	70~100	200	2	70~100	200	6	70~70	420
Revenue	8	70~100	710	10	70~100	850	2	70~70	140
Cost of Sales	7	70~100	640	10	70~100	850	2	70~70	140
Other income and expense	7	70~100	580	8	70~100	650	3	70~70	210
Trade And Other Receivables	8	70~100	650	15	70~100	1230	3	70~70	210
Cash And Bank Balances	2	70~100	200	2	70~100	200	1	70~70	70
Propert, Plant And Equipment	1	70~100	100	2	70~100	200	1	70~70	70
Share Capital And Reserves	2	70~100	200	8	70~100	800	2	70~70	140
Trade And Other Payables	2	70~100	200	2	70~100	200	3	70~70	210
Current And Deferred Tax	2	70~100	200	2	70~100	200	2	70~70	140
Goods And Services Tax	1	70~100	100	3	70~100	300	1	70~70	70
Leases And Capital Commitment	2	70~100	200	3	70~100	300	1	70~70	70
Related Parties Transactions	1	70~100	100	2	70~100	200	1	70~70	70
Interest Rate & Forex Risk	1	70~100	100	2	70~100	200	1	70~70	70
Cashflows	3	70~100	300	5	70~100	500	2	70~70	140
Search for unrecorded liabilities	2	70~100	200	3	70~100	300	1	70~70	70
Draft Report	10	70~100	1000	20	70~100	2000	6	70~70	420
Clear review points	10	70~100	1000	20	70~100	2000	8	70~70	560
Subtotal	80	70~100	7580	133	70~100	12580	70	70~70	4900
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	80		7580	133		12580	70		4900
Fee Raised			6000			6000			
Write-off / Profit			-1580			-6580			-4900

Explanations for variance: Quasi-equity loan, GST and ongoing legal case are problematic.