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| <b>ID:</b> 1flrfgxh                              | <b>Ref:</b><br><br><b>B06</b> |
| <b>Entity:</b> SCDA DESIGN PTE. LTD.             |                               |
| <b>Period End:</b> 31 December 2021              |                               |
| <b>TIME COSTS BUDGET AND PERFORMANCE SUMMARY</b> |                               |

|                                   | Current year |          |          |        |          |          | Prior year |          |          |
|-----------------------------------|--------------|----------|----------|--------|----------|----------|------------|----------|----------|
|                                   | Budget       |          |          | Actual |          |          | Actual     |          |          |
|                                   | Hrs          | Rate S\$ | Cost S\$ | Hrs    | Rate S\$ | Cost S\$ | Hrs        | Rate S\$ | Cost S\$ |
| Final Completion                  | 4            | 70~100   | 340      | 4      | 70~100   | 340      | 3          | 70~70    | 210      |
| Audit Completion                  | 4            | 70~100   | 340      | 4      | 70~100   | 340      | 2          | 70~70    | 140      |
| Audit Planing                     | 5            | 70~100   | 500      | 5      | 70~100   | 500      | 9          | 70~70    | 630      |
| General Audit Procedures          | 4            | 70~100   | 340      | 4      | 70~100   | 340      | 3          | 70~70    | 210      |
| Revenue                           | 8            | 70~100   | 800      | 8      | 70~100   | 800      | 24         | 70~70    | 1680     |
| Cost of Sales                     | 2            | 70~100   | 140      | 2      | 70~100   | 140      | 0          | 70~70    | 0        |
| Other income and expense          | 5            | 70~100   | 350      | 5      | 70~100   | 350      | 10         | 70~70    | 700      |
| Trade And Other Receivables       | 15           | 70~100   | 1350     | 14.5   | 70~100   | 1315     | 10         | 70~70    | 700      |
| Cash And Bank Balances            | 2            | 70~100   | 140      | 2      | 70~100   | 140      | 1          | 70~70    | 70       |
| Propert, Plant And Equipment      | 3            | 70~100   | 210      | 3      | 70~100   | 210      | 2          | 70~70    | 140      |
| Investment Properties             | 0            | 70~100   | 0        | 0      | 70~100   | 0        | 1          | 70~70    | 70       |
| Share Capital And Reserves        | 4            | 70~100   | 280      | 0      | 70~100   | 0        | 1          | 70~70    | 70       |
| Borrowings And Finance Lease      | 4            | 70~100   | 280      | 4      | 70~100   | 280      | 0          | 70~70    | 0        |
| Trade And Other Payables          | 4            | 70~100   | 280      | 4      | 70~100   | 280      | 8          | 70~70    | 560      |
| Current And Deferred Tax          | 4            | 70~100   | 280      | 4      | 70~100   | 280      | 2          | 70~70    | 140      |
| Goods And Services Tax            | 4            | 70~100   | 280      | 4      | 70~100   | 280      | 2          | 70~70    | 140      |
| Leases And Capital Commitment     | 5            | 70~100   | 350      | 0      | 70~100   | 0        | 0          | 70~70    | 0        |
| Related Parties Transactions      | 8            | 70~100   | 800      | 8      | 70~100   | 800      | 12         | 70~70    | 840      |
| Group Audit                       | 12           | 70~100   | 1200     | 12     | 70~100   | 1200     | 0          | 70~70    | 0        |
| Interest Rate & Forex Risk        | 3            | 70~100   | 300      | 3      | 70~100   | 300      | 0          | 70~70    | 0        |
| Cashflows                         | 4            | 70~100   | 400      | 4      | 70~100   | 400      | 0          | 70~70    | 0        |
| Search for unrecorded liabilities | 6            | 70~100   | 420      | 5      | 70~100   | 350      | 0          | 70~70    | 0        |
| Draft Report                      | 12           | 70~100   | 1080     | 13     | 70~100   | 1150     | 10         | 70~70    | 700      |
| Clear review points               | 19           | 70~100   | 1540     | 7.5    | 70~100   | 660      | 31.5       | 70~70    | 2205     |
| Subtotal                          | 141          | 70~100   | 12000    | 120    | 70~100   | 10455    | 131.5      | 70~70    | 9205     |
| Review And Supervision            | 3            | 150      | 450      | 3      | 150      | 450      | 4          | 150      | 600      |
| Partner review                    | 1            | 500      | 500      | 1      | 500      | 500      | 2          | 500      | 1000     |
| <b>Total Time / Cost</b>          | 145          |          | 12950    | 124    |          | 11405    | 137.5      |          | 10805    |
| <b>Fee Raised</b>                 |              |          | 10000    |        |          | 10000    |            |          |          |
| <b>Write-off / Profit</b>         |              |          | -2950    |        |          | -1405    |            |          | -10805   |

**Explanations for variance:** We changed the method on ECL mode which took a bit longer time for the year.