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| ID: gnbozxd2 | Ref: B06 |
| Entity: SUPREME LINK PTE. LTD. | |
| Period End: 31 March 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 | 70~70 | 140 | 3 | 70~70 | 210 | 3 | 70~70 | 210 |
| Audit Completion | 1 | 70~70 | 70 | 3 | 70~70 | 210 | 3 | 70~70 | 210 |
| Audit Planing | 8 | 70~70 | 560 | 9 | 70~70 | 630 | 4 | 70~70 | 280 |
| Revenue | 2 | 70~70 | 140 | 5 | 70~70 | 350 | 1 | 70~70 | 70 |
| Cost of Sales | 2 | 70~70 | 140 | 5 | 70~70 | 350 | 1 | 70~70 | 70 |
| Other income and expense | 8 | 70~70 | 560 | 8 | 70~70 | 560 | 2 | 70~70 | 140 |
| Trade And Other Receivables | 2 | 70~70 | 140 | 8 | 70~70 | 560 | 1 | 70~70 | 70 |
| Cash And Bank Balances | 2 | 70~70 | 140 | 3 | 70~70 | 210 | 1 | 70~70 | 70 |
| Propert, Plant And Equipment | 3 | 70~70 | 210 | 6 | 70~70 | 420 | 1 | 70~70 | 70 |
| Investment Properties | 3 | 70~70 | 210 | 6 | 70~70 | 420 | 0 | 70~70 | 0 |
| Share Capital And Reserves | 2 | 70~70 | 140 | 2 | 70~70 | 140 | 2 | 70~70 | 140 |
| Borrowings And Finance Lease | 2 | 70~70 | 140 | 6 | 70~70 | 420 | 1 | 70~70 | 70 |
| Trade And Other Payables | 3 | 70~70 | 210 | 9 | 70~70 | 630 | 2 | 70~70 | 140 |
| Current And Deferred Tax | 3 | 70~70 | 210 | 4 | 70~70 | 280 | 1 | 70~70 | 70 |
| Goods And Services Tax | 2 | 70~70 | 140 | 3 | 70~70 | 210 | 1 | 70~70 | 70 |
| Leases And Capital Commitment | 1 | 70~70 | 70 | 4 | 70~70 | 280 | 0 | 70~70 | 0 |
| Related Parties Transactions | 2 | 70~70 | 140 | 2 | 70~70 | 140 | 0 | 70~70 | 0 |
| Interest Rate & Forex Risk | 2 | 70~70 | 140 | 2 | 70~70 | 140 | 0 | 70~70 | 0 |
| Cashflows | 2 | 70~70 | 140 | 3 | 70~70 | 210 | 1 | 70~70 | 70 |
| Search for unrecorded liabilities | 2 | 70~70 | 140 | 5 | 70~70 | 350 | 0.5 | 70~70 | 35 |
| Draft Report | 8 | 70~70 | 560 | 8 | 70~70 | 560 | 8 | 70~70 | 560 |
| Clear review points | 8 | 70~70 | 560 | 16 | 70~70 | 1120 | 0 | 70~70 | 0 |
| Subtotal | 70 | 70~70 | 4900 | 120 | 70~70 | 8400 | 33.5 | 70~70 | 2345 |
| Review And Supervision | 2 | 150 | 300 | 2 | 150 | 300 | | | 0 |
| Partner review | 1 | 500 | 500 | 1 | 500 | 500 | | | 0 |
| Total Time / Cost | 73 | | 5700 | 123 | | 9200 | 33.5 | | 2345 |
| Fee Raised | | | 3500 | | | 3500 | | | 3500 |
| Write-off / Profit | | | -2200 | | | -5700 | | | 1155 |

Explanations for variance: Added workdone in term of audit programme from system, cycle walkthrough, and audit procedure.