{{ CompanyNameInEnglishPlaceholder }}

## **CONSENT TO FALLING WITHIN REPORTING EXEMPTION**

We, the undersigned, being all the members for the time being of {{ CompanyNameInEnglishPlaceholder }} (“the Company”), hereby agree irrevocably that the Company is to fall within the reporting exemption for the financial year {{ LastDayOfYear }} pursuant to Section 359(1)(b)(iii) of the Hong Kong Companies Ordinance (Cap. 622).

Signed by all members of the Company:

|  |  |
| --- | --- |
| {%tr for i in range(0, Shareholders|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Shareholders[i] }}  Date: | {% if Shareholders[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Shareholders[i + 1] }}  Date:{% endif %} |
| {%tr endfor %} | |

{% if HasSubsidiary %}

{{ CompanyNameInEnglishPlaceholder }}

Resolutions in writing signed by the Directors of the Company

**Exclusion of 金永达新材料有限公司 from the annual consolidated financial statements of the Group**

WHEREAS:-

1. the Company is the holding company of a group of small private companies (hereinafter called the “Group”) for the financial year ended {{ LastDayOfYear }} in which **金永达新材料有限公司** (the “Subsidiary”) is a member;

2. the directors are of their opinion that the inclusion of the Subsidiary in the annual consolidated financial statements of the Group would involve expense and delay out of proportion to the value to members of the Company;

3. the Company is qualified to exclude the Subsidiary from its annual consolidated financial statements on the ground of expense and delay out of proportion to the value to members of the Company in accordance with paragraph 19.2 of Revised Small and Medium-sized Entity Financial Reporting Standard subject to a notification to all shareholders under paragraph 19.3 of that Financial Reporting Standard; and

4. a draft notice to shareholders of the Company is tabled before the directors for their approval.

RESOLVED in principle that the Subsidiary be excluded from the annual consolidated financial statements for the Group for the financial year ended {{ LastDayOfYear }}. This resolution is subject to the response of the shareholders of the Company to our notification.

FURTHER resolved that the draft notice to shareholders of the Company is approved and the director-in-charge is authorised to serve a notice together with a copy of this resolution to all shareholders of the Company and to fix the deadline of response.

FURTHER resolved that this resolution will be concluded if the Company received no notice of disagreement from the shareholders on or before the deadline of response.

Date this

………………………………

{{ Directors[0] }}

Director

{% endif %}

{% if HasInventoriesCurr %}

W. H. Shum & Co. Certified Public Accountants

Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Date:

STOCK CERTIFICATE

I/We being a director of the company, at which date a Statement of Financial Position at {{ LastDayOfYearNum }} was prepared hereby certify that to the best of my/our knowledge and belief:

1. Stock-in-trade and work-in-progress as per the attached summary amounting to {{ Currency }}{{ InventoriesCurr }} were in existence on {{ LastDayOfYearNum }}, as at which date the inventory was taken, and the goods included therein were the property of the Company.

2. The inventory was prepared by me/us or by the employees of the Company under my/our instructions and under my/our personal supervision, and the arithmetical accuracy thereof has been checked.

3. The quantities are correct and were determined by actual weight, count or measurement, or by conservative estimate where such methods were impracticable.

4. Each item of saleable stock or raw material has been valued at the “Lower of cost & net realizable value” and not in excess of realizable value. Work-in-progress has been stated at cost which includes/does not include a percentage for overheads, and no profit has been included there in.

5. The basis of pricing and computation is consistent with that used at the end of the previous year.

6. No obsolete, slow moving or deteriorate stocks are included in the inventory at prices of net realizable value.

7. All the goods listed were unencumbered and have not been pledged as collateral security except as disclosed in the Company’s book of account and balance sheet.

8. All liabilities for items included in the inventory have been included in the books of account of the Company at balance sheet.

9. Goods of any nature whether on consignment or otherwise, which were held on behalf of other persons or companies and which were not the property of this Company have been separately listed and excluded from the above figure.

10. No stock-in-transit or good held by agents or others on behalf of the Company at balance sheet date have been omitted from the inventory.

11. Goods invoiced out as sales but not dispatched prior to balance date have been excluded from the inventory.

12. In my opinion the amount as stated above, and as per the summary is a fair and proper valuation of the stock-in-trade and work-in-progress of the Company for inclusion in the balance sheet and the nature of the goods is such as the Company normally would have for sale or manufacture, and there is nothing listed which cannot be so described.

Director

{{ CompanyNameInEnglishPlaceholder | upper }}

{% endif %}

{{ CompanyNameInEnglishPlaceholder }}

## **PERMITTED INDEMNITY PROVISION**

The Directors’ Report needs to disclose if a permitted indemnity provision is, or was, in force in any of the following situations:

(i) if at the date that the directors approval this Directors’ Report a permitted indemnity provision is in force for the benefit of:

* One or more of the directors of the Company (whether made by the Company or otherwise); or
* One or more directors of an associated company (if made by the Company)

(ii) if at any time during the financial year to which this Directors’ Report relates a permitted indemnity provision is in force for the benefit of:

* One or more of the directors of the Company (whether made by the Company or otherwise); or
* One or more directors of an associated company (if made by the Company)

We, the undersigned, being all the directors of {{ CompanyNameInEnglishPlaceholder }} “the Company”), hereby confirm that no permitted indemnity provision (whether made by the Company or otherwise) is in force during the Relevant Year and up to the date of this representation.

Signed by all directors of the Company:

|  |  |
| --- | --- |
| {%tr for i in range(0, Directors|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i] }}  Date: | {% if Directors[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i + 1] }}  Date:{% endif %} |
| {%tr endfor %} | |

THIS IS NOT A REQUEST FOR PAYMENT

**CONFIRMATION FOR AUDIT PURPOSES**

|  |  |
| --- | --- |
| {{ Directors|join(“ & ”) }} | 日期 |
| 敬啟者 | Dated: ....................... |

Dear Sir,

# Re: {{ CompanyNameInEnglishPlaceholder }}

In the course of our regular examination of the accounts of the above Company we find the balance on your account is as follows:-

|  |  |  |  |
| --- | --- | --- | --- |
| Balance as at  結算日期 | Nature of Account  賬項性質 | Due from you  尊戶結欠 | Due to you  尊戶結存 |
| {{ LastDayOfYearNum }} | Director’s c/a | {% if DueFromDirectorsCurrFn !=”-” %}{{ Currency }}{{ DueFromDirectorsCurrFn }}{% endif %} | {% if DueToDirectorsCurrFn !=”-” %}{{ Currency }}{{ DueToDirectorsCurrFn }}{% endif %} |

In the balance shown above at the date mentioned is correct please confirm by signing this letter where indicated and returning it to us.

We appreciate that the account may have been paid or settled since the date mentioned but confirmation of the balance is still required and no reference to payment need be made.

If the balance is not correct we should be obliged if you would write direct to us giving details of the difference.

如上述結賬日期貴號之記錄與上述之數額相同,請於"覆核無誤"處簽署,並將原信寄回.

若此賬目在上述日期之後經已清找,仍請簽署證明. 惟如有任何不符之處,請逕函本會計師行詳述各點是盼.

Yours faithfully,

W. H. Shum & Co.

Certified Public Accountants

上列數目經敝公司覆核無誤 Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Tel: 3105 0670 Fax: 3007 1395

簽章處

Confirmed.....................................................

In case of discrepancy, please state details below:

如有差錯請解釋如下(該賬目可能在發出通告時已經清還但仍請核對證明)

THIS IS NOT A REQUEST FOR PAYMENT

{{ CompanyNameInEnglishPlaceholder }}

WRITTEN RESOLUTION OF DIRECTORS OF THE COMPANY DULY APPROVED AND SIGNED BY ALL DIRECTORS IN ACCORDANCE WITH ARTICLE OF THE ASSOCIATION.

DATE:

APPROVAL OF AUDITED ACCOUNTS AND DIRECTORS' REPORT

RESOLVED that the draft Directors' Report and Accounts for the year ended {{ LastDayOfYearNum }}, prepared by the Auditors be approved and adopted, and that the audited Accounts be signed by director on behalf of the Board and that the Directors' Report be signed on behalf of the Board by the Chairman.

The foregoing resolution is duly signed by:-

{{ Directors[0] }}

Chairman

{% if HasDueToDirectorsCurr %}

{{ CompanyNameInEnglishPlaceholder }}

Minutes of board Meeting of director of the Company held at its registered office on

|  |
| --- |
| {%tr for director in Directors %} |
| {{ director }} |
| {%tr endfor %} |

Present:

1. CHAIRMAN

At the request of those present, {{ Directors[0] }} took the chair.

1. QUORUM

It was noted that a quorum of directors was present.

1. APPROVAL OF AMOUNT DUE TO DIRECTOR

It was resolved that the amount due to director, {{ Directors|join(“ & ”) }}, {{ Currency }}{{ DueToDirectorsCurrFn }} is hereby approved and it was no interest required and no fixed repayment schedule as well as no agreement.

1. There being no further business, the meeting terminated.

……………………………….

{{ Directors[0] }} - Chairman

{% endif %}

{% if HasDueFromDirectorsCurr %}

{{ CompanyNameInEnglishPlaceholder }}

APPROVAL OF AMOUNT DUE FROM DIRECTOR

It was resolved that the amount due from director, {{ Directors|join(“ & ”) }}, {{ Currency }}{{ DueFromDirectorsCurr }} is hereby approved and it was no interest required and no fixed repayment schedule as well as no agreement.

Signed by all members of the Company:

|  |  |
| --- | --- |
| {%tr for i in range(0, Shareholders|length, 2) %} | |
| Name: {{ Shareholders [i] }} | {% if Shareholders [i + 1] is defined %}  Name: {{ Shareholders [i + 1] }}{% endif %} |
| {%tr endfor %} | |

{% endif %}

Date:

Messrs. W.H. Shum & Co.

Certified Public Accountants

Hong Kong

Dear Sir,

In connection with your examination of the accounts of {{ CompanyNameInEnglishPlaceholder }} for the period ended {{ LastDayOfYear }} for the purpose of expressing an opinion as to whether the financial statements are prepared, in all material respects, in accordance with the Small and Medium-sized Entity Financial Reporting Standard, we confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

**Financial Statements**

* We consider the company falls within the reporting exemption set out in section 359.
* We acknowledge that section 379 of the Companies Ordinance requires us to prepare financial statements that comply with sections 380 and 383.
* We are responsible for taking all reasonable steps to ensure the company keeps proper accounting records which are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the company's financial position and financial performance and enable us to ensure that the financial statements comply with the Companies Ordinance.
* The financial statements comply with section 383 (Notes to Financial Statements to Contain Information on Directors' Emoluments etc) of the Companies Ordinance which must contain in the notes to the financial statements, the information prescribed by the Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G).
* We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial statements in accordance with the Small and Medium-sized Entity Reporting Standard; in particular the financial statements are prepared, in all material respects, in accordance therewith.
* Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. (HKSA 540).
* Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the Small and Medium-sized Entity Financial Reporting Standard. (HKSA 550).
* All events subsequent to the date of the financial statements and for which the Small and Medium-sized Entity Financial Reporting Standard require adjustment or disclosure have been adjusted or disclosed. (HKSA 560).
* The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. (HKSA 450).

**Directors' Report**

* We are responsible for the preparation of the director's report that:
* complies with sections 390 (Contents of Directors' Report: General) and 543(2) (Disclosure of Management Contract) of the Companies Ordinance;
* contains the information prescribed by the regulations made under section 452(3) (Financial Secretary May Make Other Regulations) of the Companies Ordinance, and
* Complies with other requirements prescribed by the regulations made under section 452(3) of the Companies Ordinance.

**Information Provided**

* We have provided you with:
* Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
* Additional information that you have requested from us for the purpose of the audit; and
* Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. (HKSA 240)

We have disclosed to you all information in relation to fraud or suspected fraud that were are aware of and the affects the entity and involves:

* Management;
* Employees who have significant roles in internal control; or
* Others where the fraud could have a material effect on the financial statements. (HKSA 240)

We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others. (HKSA 240)

We have disclosed to you all known instances of non-compliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements. (HKSA 250)

We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. (HKSA 550)

Yours faithfully,

For and behalf of

{{ CompanyNameInEnglishPlaceholder }}

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

{{ Directors[0] }}

Sole Director

{% for director in Directors %}

**DECLARATION OF EMOLUMENTS, PENSIONS AND COMPENSATION FOR LOSS OF OFFICE RECEIVABLE BY DIRECTORS OR PAST DIRECTORS DIRECTOR OF {{ CompanyNameInEnglishPlaceholder | upper }}**

**FOR THE PERIOD ENDED {{ LastDayOfYearNum }}**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (A)Aggregate Emoluments:   * 1. Remuneration comprising fees, salaries, commission and bonus.   2. Pension scheme contributions.   3. Cash allowances less actual expenses.   4. Estimated money value of benefits in kind.  1. Accommodation-    1. rent and rates/ratable value and rates (delete whichever inappropriate).    2. expenses in connection therewith e.g. servants’ wages, utilities etc. 2. Leave allowances. 3. Assets for personal use-depreciation and expenses. 4. Others (please give details). | Receivable from the company | | Receivable from subsidiaries | | Receivable from any other person | |
| As  Directors | For Other  Offices | As  Directors | For Other  Offices | As  Directors | For Other  Offices |
| Nil | Nil | Nil | Nil | Nil | Nil |
| (B)Aggregate pensions payable (otherwise than under a contributory scheme) including superannuation allowances, superannuation gratuities or similar payments. | Nil | Nil | Nil | Nil | Nil | Nil |
| (C)Aggregate compensation for loss of office or in connection with retirement. | Nil | Nil | Nil | Nil | Nil | Nil |

Notes: (1) Section 383(1) of the Companies Ordinance imposes a duty on any director of a company to provide the required information in writing.

(2)The expression “subsidiary” includes any other company to the board of which the company has directly or indirectly nominated a director.

(3)The expression “any other person” includes any body corporate e.g. for the purpose a subsidiary company’s accounts, its holding company or any

other company in the group or outside it.

Pursuant to Section 383 of the Hong Kong Companies Ordinance, I confirm that the above information relates to all the emoluments, pensions and

compensation for loss of office receivable by me/us in respect of my/our services to the Company

and its subsidiaries whether these amounts are payable by the Company, Director - {{ director }}

by its Subsidiaries or by any other person.

{% endfor %}

Audit Engagement Letter

To the directors of {{ CompanyNameInEnglishPlaceholder }}:

**Objective of services**

* 1. You have requested that we audit the financial statements of {{ CompanyNameInEnglishPlaceholder }} ("the Company"). We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.
  2. The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Hong Kong Standards on Auditing ("HKSAs") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Responsibilities of directors**

2.1 Our audit will be conducted on the basis that you acknowledge and understand that you have responsibility:

a. To ensure that the company satisfies the relevant requirements under section 359 of the Companies Ordinance ("CO") such that the company is eligible to take advantage of the reporting exemption;

b. To prepare financial statements of the Company for the financial year in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) and the CO;

c. (To ensure the subsidiary, if any, of the Company keeps accounting records that are sufficient for the Company to prepare financial statements that comply with b. above.)

d. To take all reasonable steps to ensure the Company keeps sufficient accounting records which show and explain the transactions of the Company, and disclose with reasonable accuracy, at any time, the financial position and financial performance of the Company;

e. To ensure that the financial statements comply with section 383 (Notes to Financial Statements to Contain Information on Directors' Emoluments etc) of the CO which must contain in the notes to the financial statements, the information prescribed by the Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G);

f. For such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error;

g. To provide us with:

(i) Access to all information of which you are aware that is relevant to the preparation of the financial statements such as Company's accounting records and all other relevant records and documentation, including minutes of all management and shareholders' meetings and other matters;

(ii) Additional information that we may request from you for the purpose of the audit; and

(iii) Unrestricted access to persons related to the Company from whom we determine it necessary to obtain audit evidence;

h. To provide us with (i) any proposed written resolution and (ii) any other document relating to the resolution that is required to be sent to a member of the Company, on or before the circulation of written resolution to a member of the Company; and

i. To notify us any passed written resolution within 15 days after resolution is passed.

2.2 You are also responsible for the preparation and approval of the directors' report in accordance with the CO.

**Responsibilities of the auditor**

3.1 We have a statutory responsibility to prepare a report to the members to state whether in our opinion the financial statements of the Company for the financial year are prepared, in all material respects, in accordance with the SME-FRS and whether they have been properly prepared in compliance with the CO. We shall also state our opinion in the auditor's report if we are of the opinion that:

a. adequate accounting records have not been kept by the Company; or

b. the financial statements are not in agreement with the accounting records in any material respect; and

We shall also state the fact in the auditor's report if we have failed to obtain all the information and explanations that, to the best of our knowledge and belief, are necessary and material for the purpose of the audit.

In addition, where the financial statements do not contain information relating to directors' remuneration or loans to officers under section 383(1) of the CO, the CO requires us to include in our report, as far as we are reasonably able to do so, a statement giving the particulars that are required to be, but have not been, contained in the financial statements.

3.2 We have a professional responsibility to report if the financial statements do not comply in any material respect with SME-FRS, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified, we consider:

a. whether the departure is required in order for the financial statements to properly present the financial position and financial performance of the Company; and

b. whether adequate disclosure has been made concerning the departure.

3.3 We are required to read the information in the directors' report for the financial year to identify and report inconsistencies with the financial statements. As required by the CO, if we are of the opinion that the information in the directors' report for a financial year is not consistent with the financial statements for the financial year, we shall state that opinion in our auditor's report; and we may bring that opinion to the members' attention at a general meeting. However, we are not required to audit or review the directors' report and accordingly we will not express an opinion or review conclusion or any assurance on it.

**Scope of audit**

4.1 Our audit will be conducted in accordance with HKSAs and with reference to Practice Note 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements. As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the Company in mind and that we accept no duty or responsibility to any other party as concerns the reports.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by you.

d. Conclude on the appropriateness of your use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.

4.2 Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with HKSAs.

4.3 As part of our audit procedures, we will request you to provide written confirmation concerning representations which we have received from you during the course of the audit in connection with the audit. In connection with representations and the supply of information to us generally, we draw your attention to section 412 of the CO which sets out the rights of the auditor in relation to obtaining information from a person that is a related entity as defined in this section of the CO. You are also referred to section 413 of the CO which sets out the offences relating to section 412 of the CO.

4.4 In order to assist us with the audit of your financial statements, we shall request sight of all documents or statements, including the directors' report, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the Company and to receive notice of all such meetings.

4.5 The responsibility for safeguarding the assets of the Company and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or books of account (including those resulting from fraud, error or non-compliance with law or regulations), but our audit should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

4.6 We shall not be treated as having notice, for the purposes of our audit responsibilities, of information provided to members of our firm other than those engaged on the audit (for example information provided in connection with accounting, taxation and other services).

4.7 Once we have issued our report we have no further direct responsibility in relation to the financial statements for that period. However, you agree that you will inform us of any material event occurring between the date of our report and that of the Annual General Meeting which may affect the financial statements.

**Reporting**

5.1 The expected form and content of the auditor's report shall be in accordance with the PN900 (revised), the reporting on other information in accordance with HKSA 720 (Revised).

5.2 The form and content of our report may need to be amended in the light of our audit findings.

**Fees**

1. Our fees are computed on the basis of the time spent on your affairs by our partners and our staff and on the levels of skill and responsibility involved plus out-of-pocket expenses. Unless otherwise agreed, our fees will be billed at appropriate intervals during the course of the audit and will be due on presentation.

**Agreement of terms**

1. Once it has been agreed, this letter will remain effective until the completion of this engagement and the audited report be issued and duly signed. Please sign and return the enclosed copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Yours faithfully,

W H Shum and Co

Certified Public Accountants

Date

We agree to the terms of this letter.

.................................

Director

for and on behalf of the board of {{ CompanyNameInEnglishPlaceholder }}

{% if BusinessType == “general trading” %}

W. H. Shum & Co. Certified Public Accountants

Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Date:

本人{{ Directors|join(“ & ”) }}現証明{{ CompanyNameInEnglishPlaceholder }}在港成立的公司，本公司運營模式是先接訂單後採購，故本公司在年結日{{ LastDayOfYearCN }}是沒有庫存的。如有不實，本人願意承擔一切法律責任。

本人{{ Directors|join(“ & ”) }}現証明{{ CompanyNameInEnglishPlaceholder }}在港成立的公司，本公司在年結日{{ LastDayOfYearCN }}沒有應收賬款、應付賬款。如有不實，本人願意承擔一切法律責任。

{{ CompanyNameInEnglishPlaceholder }}

|  |  |
| --- | --- |
| {%tr for i in range(0, Directors|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i] }}  董事 | {% if Directors[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i + 1] }}  董事{% endif %} |
| {%tr endfor %} | |

{% endif %}

{% if BusinessType == “services” %}

W. H. Shum & Co. Certified Public Accountants

Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Date:

本人{{ Directors|join(“ & ”) }}現証明{{ CompanyNameInEnglishPlaceholder }}在港成立的公司，本公司在年結日{{ LastDayOfYearCN }}沒有應收賬款、應付賬款。如有不實，本人願意承擔一切法律責任。

{{ CompanyNameInEnglishPlaceholder }}

|  |  |
| --- | --- |
| {%tr for i in range(0, Directors|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i] }}  董事 | {% if Directors[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i + 1] }}  董事{% endif %} |
| {%tr endfor %} | |

{% endif %}

{% if BusinessType == “agency services” %}

W. H. Shum & Co. Certified Public Accountants

Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Date:

本人{{ Directors|join(“, ”) }}現証明{{ CompanyNameInEnglishPlaceholder | upper }} 在港開立的匯豐銀行戶口，帳號 NO. 112-373394-838 , 戶口內所有款項均為合法所得，并非黑錢。本人清楚每筆收入和支出的來源和去向。如有不實，本人願意承擔一切法律責任。

{{ CompanyNameInEnglishPlaceholder | upper }}

|  |  |
| --- | --- |
| {%tr for i in range(0, Directors|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i] }}  董事 | {% if Directors[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i + 1] }}  董事{% endif %} |
| {%tr endfor %} | |

{% endif %}

{% if BusinessType == “dormant” %}

W. H. Shum & Co. Certified Public Accountants

Unit 1808, 18/F., Asia Trade Centre,

79 Lei Muk Road, Kwai Chung, N.T., Hong Kong

Date:

本人{{ Directors|join(“, ”) }}現証明{{ CompanyNameInEnglishPlaceholder | upper }} 由{{ OneYearAgoCN }}至{{ LastDayOfYearCN }}期內，公司沒開立銀行賬戶，沒發生任何業務。如有不實，本人願意承擔一切法律責任。

{{ CompanyNameInEnglishPlaceholder | upper }}

|  |  |
| --- | --- |
| {%tr for i in range(0, Directors|length, 2) %} | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i] }}  董事 | {% if Directors[i + 1] is defined %}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: {{ Directors[i + 1] }}  董事{% endif %} |
| {%tr endfor %} | |

{% endif %}

Commissioner of Inland Revenue

Inland Revenue Centre,

5 Concorde Road, Kai Tak, Kowloon, Hong Kong

Date:

Dear Sir,

Re: Profits Tax-Year of Assessment {{ AuditYear }}

{{ CompanyNameInEnglishPlaceholder | upper }}{% if CompanyNameInChinesePlaceholder %}

{{ CompanyNameInChinesePlaceholder }}{% endif %}

BR No.: {{ BRNo }}

We send you the audited financial statements for the period ended {{ LastDayOfYearNum }} together with tax computation for assessment.

Yours faithfully,

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Manager

{{ CompanyNameInEnglishPlaceholder | upper }}