**Private and Confidential**

Our Ref ABS/MOK/LLH/CS/2023

ArcBlue Singapore Pte. Ltd.

22 Cross Street

Cross Street Exchange

Singapore 048421

**Attention: Board of Directors**

4 August 2023

Dear Sirs/ Madam

**Arcblue Singapore Pte. Ltd. (the ‘‘Company’’)**

**Financial year ended 31 December 2023**

We enclose the following documents for the financial {period from [date] to [date] / year ended [date]} for your attention:-

i) Management account;

ii) General ledger; and

iii) Management account schedules (together terms as the “accounting records”)

Please review the accounting records and let us have your comment(s), if any. In your review, please ensure that the facts, information and representations included therein are complete and accurate and does not include any misstatement or omission of material facts. If you are agreeable to the documents above, please let us have your approval for the accounting records.

In your review of the above, we would like to draw your attention to the following:-