



**KPMG LLP**  
16 Raffles Quay #22-00  
Hong Leong Building  
Singapore 048581

Telephone +65 6213 3388  
Fax +65 6225 0984  
Internet www.kpmg.com.sg

## **Report on review of the Condensed Consolidated Interim Financial Information**

The Board of Directors of  
Weiye Holdings Limited

### ***Introduction***

We have reviewed the accompanying condensed consolidated interim financial information of Weiye Holdings Limited (the “Company”) and its subsidiaries (the “Group”), which comprise the condensed consolidated statement of financial position as at 31 March 2018, the condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the three month period then ended, and certain explanatory notes (the “Condensed Consolidated Interim Financial Information”). Management is responsible for the preparation and presentation of the Condensed Consolidated Interim Financial Information in accordance with Singapore Financial Reporting Standard (International) (“SFRS(I)”) 1-34 *Interim Financial Reporting*. Our responsibility is to express a conclusion on the Condensed Consolidated Interim Financial Information based on our review.

### ***Scope of review***

We conducted our review in accordance with Singapore Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Singapore Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### ***Conclusion***

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Condensed Consolidated Interim Financial Information is not prepared, in all material respects, in accordance with SFRS(I) 1-34 *Interim Financial Reporting*.



***Other matter***

As disclosed in Note 21 to the Condensed Consolidated Interim Financial Information, we have not carried out an audit or a review in accordance with Singapore Standards on Auditing or Singapore Standards on Review Engagements on the Condensed Consolidated Interim Financial Information for the three months period then ended 31 March 2017. Accordingly, we do not express any such assurance on the Condensed Consolidated Interim Financial Information for the three months period ended 31 March 2017.

***Restriction on use***

Our report is provided in accordance with the terms of our engagement. Our work was undertaken so that we might report to you on the Condensed Consolidated Interim Financial Information for the purpose of assisting the Company to comply with the requirements of paragraph 3 of Appendix 7.2 of the Singapore Exchange Limited Listing Manual and complying with Rule 25 of the Singapore Code on Take-overs and Mergers, and for no other purpose. Our report is included in the Company's announcement of its interim financial information for the information of its members. We do not assume responsibility to anyone other than the Company for our work, for our report, or for the conclusions we have reached in our report.

*KPMG LLP*

**KPMG LLP**  
*Public Accountants and  
Chartered Accountants*

**Singapore**  
4 June 2018