

**THE CHARTERED INSTITUTE OF PLUMBING AND HEATING ENGINEERING –
HONG KONG BRANCH LIMITED**

21st October, 2017

Peter W. H. Ma & Co.
Suite No. A, 11th Floor
Ritz Plaza
122 Austin Road, Tsimshatsui
Kowloon, Hong Kong

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of The Chartered Institute of Plumbing and Heating Engineering – Hong Kong Branch Limited for the year ended 31st March, 2017 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 institute 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 institute keeps proper accounting records which are sufficient to show and explain the institute's transactions, disclose with reasonable accuracy at any time the institute's financial position and financial performance and enable us to ensure that the financial statements comply with the Companies Ordinance.
- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 7th July, 2017, for the preparation of the financial statements in accordance with the Small and Medium-sized Entity Financial 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.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Small and Medium-sized Entity Financial Reporting Standard.

- All events subsequent to the date of the financial statements and for which Small and Medium-sized Entity Financial Reporting Standard require adjustment or disclosure have been adjusted or disclosed.

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.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that 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.
- 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.

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