



吳錦華會計師事務所

WEBSTER NG & CO.

Chartered Accountants

Certified Public Accountants (Practising)

Terms and conditions 細則及條款

1. In preparing our estimation of audit fee, we have assumed that the accounting records of the Company are kept up to date and in good order. Our fees are computed on the basis of the time spent on your Company' affairs by our staff and on the levels of skill and responsibility involved. If we have encountered unforeseen problems during the course of our audit which will significantly increase our time, we will discuss with you to reach an agreement on the proper course of action to be taken.

於釐定審計費用時，我所將以相關公司存有整齊及適時的會計賬目為基礎。其收費乃按我所職員於處理有關公司所需之審計時間，其相關職能及責任所釐定。若於審計期間發現任何潛在問題而需大幅地增加我所之審計時間，我所將先知會相關公司以達成共識。

2. Please note that our services fee do not include our out-of-pocket charges (minimum charges: HK\$300) and our fee quoted does not cover any of our services for attending to enquiry letters from the Inland Revenue Department ("IRD"), lodging objections, applying for hold over of provisional tax, etc which will be separately quoted if required. We also reserve the right to delay or suspend any services provided that any outstanding debit notes are found in our record, either in name of our firm or our affiliated companies. We disclaim any legal responsibilities or liabilities arising from such circumstances.

請注意上述費用將不包括任何付現費用（最低費用：港幣 300）。我所之服務費用將不包括任何為客戶處理就稅務局所可能提出之查詢、反對、向其申請暫緩繳款等，有關之費用將另行報價及確認。就相關公司於我所或有關聯之公司結欠時，我所亦保留權利延長或暫停其服務。我所將不會承擔任何就此等情況下引致之法律責任或損失。

Rooms 1306-7, 13/F., Park-In Commercial Centre, 56 Dundas Street, Mongkok, Kowloon.

九龍旺角登打士街 56 號栢裕商業中心 13 樓 1306-7 室

電話/Tel: (852) 3403 5444

傳真/Fax: (852) 8161 3302

網址/URL: <http://www.websterngco.com>