

# **Report on Review of Interim Condensed Consolidated Financial Statements**

## **INTRODUCTION**

We have reviewed the accompanying interim condensed consolidated balance sheet of Boardroom Limited (the "Company") and its subsidiaries (collectively, the "Group") as at 31 December 2013, and the related interim condensed consolidated statements of comprehensive income, changes in equity and cash flows for the six months period ended 31 December 2013 and explanatory notes.

Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with Singapore Financial Reporting Standard FRS 34 *Interim Financial Reporting* ("FRS 34"). Our responsibility is to express a conclusion on these interim condensed consolidated financial statements 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* ("SSRE 2410"). 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 interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with FRS 34.



Ernst & Young LLP  
Public Accountants and Chartered Accountants  
Singapore

19 February 2014