



**SOUND GLOBAL LTD.**

**桑德國際有限公司\***

*(Incorporated in the Republic of Singapore with limited liability)*

**(Singapore Company Registration Number: 200515422C)**

**(Hong Kong Stock Code: 00967)**

25 September 2015

To the shareholders of the Company,

Dear Sir or Madam,

### **Resignation of Statutory Auditors**

References are made to the announcements of Sound Global Ltd. (the “**Company**”) dated 31 July 2015 and 18 September 2015 (the “**Announcements**”) in relation to the Resignation. Unless otherwise defined, capitalised terms defined in the Announcements have the same meaning when used in this letter.

The Company are writing to inform you that the Company has, on 14 September 2015, received from Deloitte Singapore a written notice of resignation as statutory auditors of the Company and its subsidiary incorporated in Singapore (Epure International Engineering Pte. Ltd.) dated 10 September 2015, together with Deloitte Singapore’s written statement of their reasons for the Resignation (the “**Written Statement**”). After receiving the aforesaid documents, the Company must within 14 days send a copy of the Written Statement to every member of the Company pursuant to subsection (1) of Section 205AC of the Companies Act. Accordingly, a copy of the Written Statement is enclosed with this letter.

This letter together with the Written Statement are also published on the websites of Hong Kong Exchanges and Clearing Limited at [www.hkexnews.hk](http://www.hkexnews.hk) and the Company at <http://www.soundglobal.com.sg>.

Deloitte Singapore confirmed in their written notice of resignation that the Resignation took effect on 10 September 2015. A circular containing details of the proposed appointment of new statutory auditors, together with a notice of the EGM will be despatched to you in due course.

Should you have any queries relating to this letter, please call the Company at (852) 2526 6552 during business hours (9:00 a.m. to 6:00 p.m., Monday to Friday, excluding Hong Kong public holidays).

Yours faithfully,  
For and on behalf of  
**Sound Global Ltd.**  
**Zhang Jingzhi**  
*Executive Director*

\* *For identification purpose only.*

**Deloitte.**

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September 10, 2015

Sound Global Ltd  
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#15-04, PSA Building  
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Attention: Mr Zhang Jing Zhi, Executive Director /  
Mr Ma Yuan Ju, Chairman of the Audit Committee

Dear Sirs

**SOUND GLOBAL LTD (“SGL”)  
EPURE INTERNATIONAL ENGINEERING PTE LTD (“EIEPL”)  
RESIGNATION AS AUDITORS**

We have submitted our application for consent to resign as auditors of SGL and EIEPL under Section 205AB of the Companies Act to the Accounting and Corporate Regulatory Authority (“ACRA”) and have received the approval of the application by ACRA on September 10, 2015.

We hereby give notice to resign as statutory auditors of the above mentioned companies effective September 10, 2015. The reasons for resignation, which were included our application to ACRA, are set out in Appendix A to this letter.

This is in compliance with Section 205AB(5) of the Companies Act, Cap. 50.

We would like to take this opportunity to thank you for the co-operation and assistance rendered to our firm in the past.

Very truly yours

*Deloitte & Touche LLP*



*Appendix A*

The reasons for the resignation as included in the application to ACRA are as follows:

1. Sound Global Ltd is listed on The Stock Exchange of Hong Kong Limited (“HKSE”). Deloitte Touche Tohmatsu in Hong Kong (“DT HK”) is the auditors of the Company and its subsidiaries (“Group”) and the financial statements issued by DTT HK is used to meet the filing requirements of HKSE. Deloitte & Touche LLP in Singapore (DT SG) is the statutory auditor of the Singapore-incorporated Company.

The Group’s operations are primarily in China. Deloitte Touche Tohmatsu in Beijing (“DT BJ”) is the auditor for the subsidiaries in China. For the purpose of the statutory audit, both DT HK and DT BJ are component auditors and DT SG relies on their work in accordance with *ISA 600 Special Considerations — Audits of Group Financial Statements*.

2. During the course of the audit, potential issues in relation to the financial position of the Company (the “Audit Issues”) were identified (please refer to the company’s announcement dated 29 April 2015). DT HK and DT BJ held various meetings with management, the Board and the Audit Committee in relation to the outstanding Audit Issues. Recommendations were made to the Board and the Audit Committee about the scope of the governance in response to those outstanding Audit Issues. DT HK and DT BJ are of the view that the approach that the Board and the Audit Committee plan to adopt will not entirely address the aspects that they consider necessary in the circumstances to provide a proper basis for concluding on the said issues. DT HK and DT BJ resigned as auditors with effect from July 17, 2015.
3. The Company announced in an announcement dated July 22, 2015, that it has, with the recommendation of the Audit Committee, proposes to appoint HLB Hodgson Impey Cheng Limited (“HLB”) as auditors of the Company to hold office until the next annual general meeting of the Company at an extraordinary general meeting of the Company to be convened (the “EGM”). HLB gave their consent to be appointed as the auditors of the Company on July 21, 2015. In view of the resignation of DT HK and DT BJ, we are of the view that we are unable to continue as the statutory auditors of the Company and its Singapore incorporated subsidiary, Epure International Engineering Pte Ltd.