



L & P CPA Limited

Certified Public Accountants

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歷寶會計師事務所有限公司

執業會計師

香港灣仔皇后大道東58-64號

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Mighty Brokerage (Asia) Limited
9/F Yat Chau Building
262 Des Voeux Road Central
Hong Kong
Board of Directors

Client Assets Review Report

We have reviewed the clients' assets held by Mighty Brokerage (Asia) Limited (the "Company") on behalf of its clients on 12 December 2013 (the "Review Date") in accordance with the terms of engagement as agreed with the Board of Directors of the Company.

Cap 571H Securities and Futures (Client Securities) Rules and **Cap 571I Securities and Futures (Client Money) Rules** have set out requirements that clients' assets shall be deposited with certain recognized entities and in segregated account with authorized financial institution. The Directors of the Company are responsible for the compliance with such regulations. Our responsibility is to report to you, based on our findings, in accordance with our terms of engagement.

We conducted our work in accordance with Hong Kong Standard on Assurance Engagements 3000-Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the Hong Kong Institute of Certified Public Accountants. In our opinion:

Client Securities

1. The Company has, in accordance with Cap 571H, Section 5, deposited client securities with Hong Kong Securities Clearing Company Limited ("HKSCC") or those recognized entities; and
2. On the Review Date, the Company's client securities ledger balances are in conformity with the records of HKSCC or those recognized entities.

Client Money

1. The Company has, in accordance with Cap 571I, Section 4, maintained segregated client accounts with licensed banks;
2. On the Review Date, the Company's client money ledger balances are in conformity with the records of the licensed banks.

L & P CPA Limited
Certified Public Accountants
Hong Kong
13 December 2013

Chung Kwok Fai
Practising Certificate No. : P04953