
**RESPONSE TO SGX-ST'S QUERIES ON THE ANNUAL REPORT FOR THE
FINANCIAL YEAR EDNED 31 DECEMBER 2011**

The Board of Directors of Sunningdale Tech Ltd (the "Company") refers to the queries raised by SGX-ST on the Annual Report ended 31 December 2011 and wishes to provide further information as follows:-

1. SGX-ST's Query

For the purpose of complying with Listing Rule 1207(10) of the Listing Manual, please note that:

- a. A disclaimer to the effect of "absence of evidence to the contrary" is NOT allowed in the opinion;
- b. The Board and the Audit Committee must opine whether the internal controls are adequate to address all 3 areas of risks (ie: financial, operational and compliance risks). Words to the effect of "*In its current business environment*" or "*business operations*" without express mention of all the 3 risk areas are not acceptable; and
- c. Both the Board and the Audit Committee must provide the opinion: "*The Board and the Audit Committee believes*" is not acceptable.

We note that the confirmation at page 28 of the Annual Report is not consistent with guidelines (a), (b) and (c) stated above. Hence, please provide a clean opinion that is in compliance with Listing Rule 1207(10)

Company's response

With reference to the disclosure under the heading "Internal control" on page 27 and 28 of the Annual Report and Company confirms the following opinion:

Based on the existing policies, procedures, more fully described under the heading "Internal control", and the work performed by both the internal and external auditors, the Board, with the concurrence of the Audit Committee, is of the opinion that the system of internal controls, maintained by the management addressing the financial, operational and compliance risks, is adequate in meeting the needs of the current Group's business operations.

2. SGX-ST's Query

Rule 1207(19)(b) of the Listing Manual requires disclosure in the Annual Report on whether and how an issuer has complied with the following best practice of dealing in securities:

“An officer should not deal in his company’s securities on short-term considerations”.

Please confirm whether, and if so please state how, the Company has complied with the said best practice.

Company’s response

With reference to the disclosure under the heading “Dealing in Securities” on page 29 of the Annual Report 2011, the Company wishes to confirm that, to the best of the Company’s knowledge, the Company officers do not deal in the Company’s securities on a short term consideration. In compliance with Rule 1207(19)(b), the Company also prohibits its officers from dealing in the Company’s securities on short-term considerations.

BY ORDER OF THE BOARD

DOROTHY HO

Company Secretary

24 April 2012