

**THE MANCHESTER BUSINESS SCHOOL ALUMNI
ASSOCIATION (CHINA) LIMITED**

C. K. Kong & Co.
Certified Public Accountants
Room M202, M2/F.,
Haleson Bldg.,
1 Jubilee Street, Central,
Hong Kong

Dear Sirs,

**REPRESENTATION LETTER
THE MANCHESTER BUSINESS SCHOOL ALUMNI
ASSOCIATION (CHINA) LIMITED (“the Association”)**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials of the Association, the following representations given to you in connection with your audit of the Association's and financial statements for the year ended 31st July 2022.

1. We acknowledge that we are responsible for preparing financial statements that comply with the Companies Ordinance. In preparing these financial statements, we have:
 - a. selected suitable accounting policies and applied them consistently;
 - b. made judgements and estimates that are prudent and reasonable;
 - c. stated the reasons for any significant departure from applicable accounting standards in Hong Kong; and
 - d. prepared the financial statements on the going concern basis.
2. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable us to ensure that the financial statements comply with the Companies Ordinance. We are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
3. All of our accounting records and related data have been made available to you for the purpose of your audit and all the transactions undertaken by the Association have been properly reflected and recorded in the accounting records. All other records and related information including minutes of all management and members' meetings, have been made available to you.
4. There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.

5. The financial statements are free of material misstatements, including omissions.
6. The Association have complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
7. The following have been properly recorded and when appropriate, adequately disclosed in the financial statements:
 - a. losses arising from sale and purchase commitments;
 - b. agreements and options to buy back assets previously sold; and
 - c. assets pledged as collateral.
8. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
9. The Association have satisfactory title to all assets and there are no liens or encumbrances on the Association assets respectively.
10. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.
11. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto.
12. No directors' fee nor other emolument were paid and payable for the year.

Yours faithfully,



Director