

## ACKNOWLEDGMENT OF REFERRAL INSTRUCTIONS

To: **Mr. Alan Chan, Deloitte Touche Tohmatsu – Hong Kong**

This letter is provided in connection with your audit of the Group financial statements of Alpha Rank Limited (the “Group”) as of 30 June 2021 and for the year then ended. We understand that your audit is being conducted for the purpose of expressing an opinion on whether the Group financial statements give a true and fair view, the financial position of the Group as of 30 June 2021, and the results of its operations and cash flows for the year then ended, in accordance with International Financial Reporting Standards (“IFRSs”).

We acknowledge receipt of your instructions dated **21 June 2021** requesting us to perform the specified work on the financial information of ***Cosmopolitan Industries Private Limited*** as of **30 June 2021** and for the **year** then ended.

We further confirm that:

1. We will be able to comply with the instructions.
2. The instructions are clear and we understand them.
3. We will cooperate with you and provide you with access to relevant audit information and/or documentation<sup>1</sup>.
4. We will use the format of reporting that you have requested in your referral instructions when reporting to you.

We also acknowledge that:

1. The financial information of ***Cosmopolitan Industries Private Limited*** as at **30 June 2021**, and for the **year** then ended, will be included in the Group financial statements of **Alpha Rank Limited** as of **30 June 2021** and for the **year** then ended.
2. ***The controls designed, implemented, and operating at Cosmopolitan Industries Private Limited as of 30 June 2021 are included within Alpha Ranks Limited’s management assessment of internal control over financial reporting as of 30 June 2021***
3. You consider it necessary to be involved, to varying degrees, based on your professional judgment in the work you have requested us to perform on the financial information of ***Cosmopolitan Industries Private Limited*** as of **30 June 2021**, and for the **year** then ended.
4. You intend to review and, if considered appropriate, use our work performed on the financial information of ***Cosmopolitan Industries Private Limited*** as of **30 June 2021**, for purposes of the audit of the Group financial statements of **Alpha Rank Limited** as of **30 June 2021**, and for the **year** then ended. In connection with the work that we will perform per the referral instructions we also confirm the following:
  1. Our quality control system complies with International Standard on Quality Control 1. Remedial action is taken promptly in relation to issues identified in the monitoring program, and there are no issues from recent monitoring reports that are likely to have a significant effect on the work that we will perform.

2. We have the appropriate professional qualifications and competence sufficient to fulfill our assigned responsibilities in the audit of the Group financial statements.
3. We possess the skills (e.g., industry-specific knowledge) necessary to perform the work on the financial information of the particular component.

*Date: 31 July 2021*

A handwritten signature in blue ink, appearing to read 'Nurul Faruk Hasan & Co.', is positioned above a horizontal line.

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Nurul Faruk Hasan & Co.  
Chartered Accountants