COMPONENT AUDITOR Subsequent events REPORT

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

Subsequent to the submission of our Clearance Memorandum and Component Auditor Summary Memorandum to you on 29 September 2022 and 27 September 2022, we have extended our procedures related to subsequent events in accordance with your referral instructions dated 29 June 2022 through 30 September 2022.

**Material Adjusting Events Occurring Subsequent to Period End and Submission of our Clearance and Summary Memoranda**

Insert adjusting events that are more than inconsequential[[1]](#footnote-1) to the group. State “none” if none have been identified.

|  |
| --- |
| None |

**Material Nonadjusting Events Occurring Subsequent to Period End and Submission of our Clearance and Summary Memoranda**

Insert nonadjusting events that are more than inconsequential[1](#one) to the group. State “none” if none have been identified.

|  |
| --- |
| None |

1. If the value of the event’s impact is known, identify only those that are above the threshold for clearly trivial misstatements at the group level. If the value of the impact is not known, professional judgment is required in determining whether the impact is more than inconsequential on the financial statements, and discussion with the group engagement team prior to issuance of this communication may be appropriate. [↑](#footnote-ref-1)