February 22, 2023

**Managing Director**

**Big Boss Corporation Limited**

Lutfun Tower, E-13, Middle Badda ,

Dhaka, Bangladesh

Dear Sir,

Audit Engagement letter for Big Boss Corporation Limited. for the year ended 30 June 2022.

You have requested that we audit the financial statements of Big Boss Corporation Limited. which comprise the statement of financial position as at 30 June 2022 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for year ending 30 June 2022, and a summary of significant accounting policies and other explanatory information. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

**Responsibilities of the auditor**

We will conduct our audit in accordance with International Standards on Auditing (ISAs) and will issue an audit report. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to error or fraud.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with International auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Any specific restrictions on the use or intended users of the auditor's report, and statement(s) (if appropriate) about the specific restriction(s) will be set out in the auditor's report.

The form and content of our report may need to be modified in the light of our audit findings If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion, we may decline to express an opinion as a result of this engagement.

**Management's Responsibilities**

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with IFRS;
2. For such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
4. Access to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
5. Additional information that we may request from you for the purpose of the audit; and
6. Unrestricted access to persons within the company from whom we determine it necessary to obtain audit evidence.

We look forward to full cooperation from your staff during our audit.

As part of our audit process, we will request from management and, where appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Reporting

We will give a draft report for annual audit for discussion with the management. After getting response from the management, we will finalize the report. The form and content of audit report will be as per International Standards on Auditing (ISAs), Companies Act 1994 and other applicable laws and regulations.

The form and content of our report may need to be amended in the light of our audit findings.

**Reproduction of Audit Report**

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

Note that we are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Fees

As per appointment letter our audit fees and billing arrangement will be:

1. Annual audit fees, which have been mentioned on appointment letter will be billed on conclusion of assignment. We will be responsible for any legal consequence to the extent of our fees.

**Termination**

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through to the date of termination.

**Costs of Responding to Government or Legal Processes**

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out of-pocket costs (including applicable taxes) incurred.

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity of continuing to be of service to your company.

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| Mollah Quadir Yusuf & Co.  Chartered Accountants | **Acknowledged on behalf of**  **Big Boss Corporation Limited** |
| Signature: | Signature: |
| Name : Md. Musfiqur Rahman, FCA | Name: |
| Title : Senior Partner | Title: |