**APPENDIX 10**

**SPECIMEN MANAGEMENT REPRESENTATION LETTER**

18 March 2022

**FOLAMI & ASSOCIATES PROFESSIONAL SERVICES**

**(CHARTERED ACCOUNTANTS)**

**P.O.BOX 11710 GPO IKEJA LAGOS**

**THE ENGAGEMENT PARTNER**

**MANAGEMENT REPRESENTATION LETTER**

This representation letter is provided in connection with your audit of the financial statements of **ANUMORIGBA PLC (the Company)** for the year ended 31 December , 2021 for the purpose of expressing an opinion as to whether the financial position of the Company as of 31 December, 2021 and of the results of its operations and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the International Standards on Auditing (ISAs) and applicable regulatory requirements. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with provisions of International Financial Reporting Standards.

We confirm, to the best of our knowledge and belief, the following representation:

* There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.
* We have made available to you all books of account and supporting documentation and all minutes of meetings of shareholders and the board of directors.
* We confirm the completeness of the information provided regarding the identification of related parties.
* The financial statements are free of material misstatements, including omissions.
* The Company has 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.
* The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
* The identity of, and balances and transactions with, related parties.
* Losses arising from sale and purchase commitments.
* Agreements and options to buy back assets previously sold.
* Assets pledged as collateral.
* We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
* We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.
* The Company has satisfactory title to all assets and there are no liens or encumbrances on the company’s assets, except for those that are disclosed in Note 25 to the financial statements.
* We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in Note 25 to the financial statements all guarantees that we have given to third parties.
* Other than……… described in Note 25 to the financial statements, there have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto.
* The ……… claim by XYZ company has been settled for the total sum of XXX which has been properly accrued in the financial statements. No other claims in connection with litigation have been or are expected to be received.
* There are no formal or informal compensating balance arrangements with any of our cash and investment account. Except as disclosed in Note 25 to the financial statements, we have no other line of credit arrangements.
* We have properly recorded or disclosed in the financial statements the capital stock repurchase options and agreements, and capital stock reserved for options, warrants, conversions and other requirements.

(Chief Financial Officer) Name Signature Date

(Chief Executive Officer) Name Signature Date