

[Company Letterhead]

Date: [Insert Date]

To: [Financing Institution Name]

[Address Line 1]

[Address Line 2]

RE: Comfort Letter for Post-Shipment Trade Discounting Facility

Dear Sir/Madam,

We, [Parent Company Name], a company organized and existing under the laws of [Jurisdiction], refer to the trade discounting facility (the "Facility") granted by [Financing Institution Name] (the "Bank") to our subsidiary, [Subsidiary Name] (the "Borrower").

In connection with the discounting of post-shipment receivables under the Facility, we hereby confirm the following:

1. **Awareness:** We are fully aware of the Facility and the terms under which the Bank provides post-shipment financing to the Borrower.
2. **Support:** It is our current policy to maintain our legal and beneficial ownership of the Borrower and to ensure that the Borrower is managed in a way that allows it to meet its financial obligations.
3. **Financial Position:** We intend to support the Borrower to ensure it remains in a position to settle all liabilities arising from the discounted trade documents, though this letter does not constitute a legal guarantee of payment.
4. **Notification:** We undertake to inform the Bank immediately of any significant change in the ownership structure of the Borrower.

This letter is a statement of our current intention and policy only and is not intended to create a legally binding obligation or guarantee on our part to discharge the liabilities of the Borrower.

This letter shall be governed by the laws of [Applicable Jurisdiction].

Yours faithfully,

[Authorized Signature]

[Name of Signatory]

[Title/Position]

For and on behalf of [Parent Company Name]