

[Company Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter for the Consolidated Financial Statements

Dear [Partner Name],

This representation letter is provided in connection with your audit of the consolidated financial statements of [Company Name] and its subsidiaries (the "Group") for the year ended [Date], for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with [Accounting Standards, e.g., IFRS/GAAP].

We confirm that:

1. FINANCIAL STATEMENTS

- We have fulfilled our responsibilities for the preparation and fair presentation of the consolidated financial statements.
- Significant assumptions used by us in making accounting estimates are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed.
- All events subsequent to the date of the financial statements have been adjusted or disclosed.

2. INFORMATION PROVIDED

- We have provided you with access to all information, such as financial records, documentation, and minutes of meetings.
- All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
- We have disclosed the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud affecting the Group involving management or employees who have significant roles in internal control.

3. CONSOLIDATION

- The list of subsidiaries included in the consolidation is complete.
- All intra-group balances and transactions have been eliminated in full.
- The Group has satisfactory title to all assets, and there are no liens or encumbrances on such assets other than those disclosed.

4. LIABILITIES

- All liabilities, both actual and contingent, have been recorded or disclosed as appropriate.

Yours faithfully,

[Name]

Chief Executive Officer

[Name]

Chief Financial Officer