

[Entity Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Management Representation Letter Regarding Related Party Disclosures

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. **Identification of Related Parties:** We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware.
2. **Completeness of Information:** We have provided you with all relevant information regarding related party transactions, including but not limited to sales, purchases, transfers, leasing arrangements, guarantees, and settlements.
3. **Accounting and Disclosure:** All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of [Applicable Accounting Standards, e.g., IFRS/GAAP].
4. **Nature of Transactions:** We confirm that transactions with related parties were conducted on terms equivalent to those that prevail in arm's length transactions, or where they were not, the nature of such transactions has been clearly disclosed in the notes to the financial statements.
5. **Outstanding Balances:** All balances due to or from related parties as of [Balance Sheet Date] are correctly recorded and represent valid claims or obligations. Provisions for uncollectible amounts have been recorded where necessary.
6. **Commitments:** There are no undisclosed guarantees, oral or written, or side agreements with related parties that have not been brought to your attention.

Yours faithfully,

[Name of Chief Executive Officer]

[Title]

[Name of Chief Financial Officer]
[Title]