

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter for the Audit of Financial Statements for the Year Ended [Year-End Date]

Dear [Engagement Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Date], for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with [Applicable Financial Reporting Framework].

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Accounting Standards].
- Significant assumptions used by us in making accounting estimates are reasonable.
- All events subsequent to the date of the financial statements and for which the reporting framework requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Information Provided

- We have provided you with access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation, and other matters.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Internal Control

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and error.
- There have been no significant changes in internal control since the last reporting period that could negatively impact the financial reporting.

Yours sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer