

[Company Letterhead]

[Date]

[Name of Audit/Accounting Firm]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for the Review of Consolidated Financial Statements

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your review of the consolidated financial statements of [Company Name] and its subsidiaries (the "Group"), which comprise the consolidated balance sheet as of [Date], and the related consolidated statements of income, retained earnings, and cash flows for the period then ended.

We confirm that we are responsible for the following:

- The fair presentation of the consolidated financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS].
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Providing you with access to all financial records, related data, and minutes of meetings of shareholders and directors.

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

1. **Completeness:** All transactions have been recorded and are reflected in the financial statements. All subsidiaries and entities under our control have been properly consolidated.
2. **Fraud and Errors:** We have no knowledge of any fraud or suspected fraud involving management or employees who have significant roles in internal control.
3. **Compliance:** There have been no instances of non-compliance with laws or regulations whose effects should be considered for disclosure or as a basis for recording a loss contingency.
4. **Related Parties:** We have disclosed to you the identity of the Group's related parties and all the related party relationships and transactions of which we are aware.
5. **Subsequent Events:** No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the consolidated financial statements.
6. **Commitments and Contingencies:** There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.

7. **Title to Assets:** The Group has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets except as disclosed.

Very truly yours,

\_\_\_\_\_  
[Name of Chief Executive Officer]  
Chief Executive Officer

\_\_\_\_\_  
[Name of Chief Financial Officer]  
Chief Financial Officer