

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

To the Shareholders/Board of Directors of [Company Name],

The management of [Company Name] is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein, for the years ended [Date] and [Date], in accordance with [Accounting Standards, e.g., IFRS/GAAP].

This responsibility includes:

- Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances.

The Board of Directors reviews and approves the financial statements and submits the same to the stockholders or members.

[Audit Firm Name], the independent auditors appointed by the stockholders, has examined the financial statements of the company in accordance with [Auditing Standards], and has expressed their opinion on the fairness of presentation upon completion of such examination, in their report to the stockholders.

---

[Name of CEO/President]  
Chief Executive Officer

---

[Name of CFO/Treasurer]  
Chief Financial Officer

[Date Signed]