

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Management Representation Letter - Related Party Transactions

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. We acknowledge our responsibility for the identification of related parties and related party transactions under the applicable financial reporting framework.
2. 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.
3. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of [Applicable Accounting Standards, e.g., IFRS/GAAP].
4. All transactions with related parties have been conducted on terms equivalent to those that prevail in arm's length transactions, or where they have not, the nature of such differences has been disclosed to you.
5. There are no side agreements, oral or written, involving related parties that have not been disclosed to you.
6. All balances due to or from related parties are valid and represent actual obligations or receivables incurred in the normal course of business, except as otherwise disclosed.

Yours sincerely,

[Name of Chief Executive Officer]
CEO

[Name of Chief Financial Officer]
CFO