

Group Companies Management Representation Letter

Date: [Date]

To,
The Statutory Auditors
[Audit Firm Name]
[Audit Firm Address]

Subject: Management Representation Letter for Statutory Audit (Group Entities)

Dear Sir/Madam,

This representation letter is provided in connection with the audit of the consolidated financial statements of **[Parent Company Name]** and its group companies/subsidiaries (hereinafter referred to as "the Group") for the year ended **[Financial Year End Date]**, for the purpose of expressing an opinion on the true and fair view of the financial position and results of operations of the Group.

We acknowledge our responsibility for the preparation and fair presentation of the consolidated financial statements in accordance with the applicable accounting standards and statutory requirements.

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

- The consolidated financial statements are free from material misstatement, including omissions and errors, whether due to fraud or error.
- All financial records, correspondence, and other relevant information have been made available to you for the purpose of your audit.
- All subsidiaries, associates, and joint ventures of the Group, as required by relevant accounting standards, have been identified and included in the consolidated financial statements.
- All intra-group transactions, balances, and unrealized profits/losses have been appropriately eliminated on consolidation.
- All related party transactions have been disclosed and accounted for in accordance with applicable requirements.
- There are no frauds, suspected frauds, or significant instances of non-compliance involving Group management or employees that could have a material impact on the financial statements.
- The Group has complied with all applicable laws and regulations relevant to its operations.
- Events occurring after the balance sheet date up to the date of this letter, which require disclosure or adjustment in the financial statements, have been appropriately disclosed and adjusted as necessary.
- There are no contingent liabilities or capital commitments other than those disclosed in the financial statements.
- No events or conditions have occurred that may cast significant doubt on the Group's ability to continue as a going concern.

These representations are made to assist you in forming your opinion on the consolidated financial statements of the Group for the year ended **[Financial Year End Date]**.

For **[Parent Company Name]**

Name: _____
Designation: _____
Date: _____

For **[Subsidiary/Group Company Name]**

Name: _____
Designation: _____
Date: _____

Important Notes:

- This letter should be provided on the letterhead of the Parent Company, signed by authorized representatives of both the Parent and its major subsidiaries/group companies.

- The representations must be customized as per the specific operations of the group and actual circumstances.
- This document is crucial for the auditors in forming their opinion and should be provided before signing of the audit report.
- Any significant changes in group structure or financial reporting should be clearly highlighted to the auditors.
- Ensure all legal, regulatory, and internal compliance aspects are considered before issuing this letter.