

Management Representation Letter

Date: 31st March 2024

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

Dear Sir/Madam,

This representation letter is provided in connection with your audit of the financial statements of **[Company Name]** for the year ended 31st March 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

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

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

- The financial statements are free from material misstatements, including omissions.
- All accounting records have been made available to you for your examination and all transactions have been properly recorded in the accounting records and reflected in the financial statements.
- There have been no frauds or suspected fraud involving management or employees who have significant roles in internal control.
- All liabilities, both actual and contingent, have been disclosed in the financial statements.
- All events subsequent to the date of the financial statements and for which applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
- There are no violations or possible violations of laws and regulations whose effects should be considered when preparing financial statements.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the relevant reporting framework.

We confirm that the above representations are made with the full knowledge that they form an integral part of the basis upon which your opinion is expressed.

For **[Company Name]**

[Name]
[Designation]
[Date]

[Name]

[Designation]

[Date]

Important Notes:

- This letter should be duly signed by authorized company personnel (usually the CEO, CFO, or Directors).
- Representations made are legally binding and may be relied upon by auditors.
- It is important to ensure all information stated is true and complete to the best of management's knowledge.
- The letter should be provided on company letterhead and dated as close as possible to the date of the auditor's report.
- This is a sample format; actual content should be tailored to specific company and statutory requirements.