

Financial Statement Assertions Representation Letter

[Auditor's Name or Audit Firm]

[Auditor's Address Line 1]

[Auditor's Address Line 2]

Date: [Date]

Dear [Auditor's Name or "To Whom It May Concern"],

We are providing this letter in connection with your audit of the financial statements of [Company Name] for the year ended [Fiscal Year End Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of [Company Name] in accordance with [Applicable Accounting Framework, e.g., IFRS/GAAP].

We acknowledge our responsibility for the fair presentation of these financial statements in accordance with the applicable financial reporting framework. We confirm, to the best of our knowledge and belief, the following representations:

- All transactions have been recorded and reflected in the financial statements.
- Assets exist and the company has rights to them; liabilities are the obligations of the company.
- All liabilities and obligations, actual and contingent, have been disclosed.
- All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
- There are no unrecorded transactions, side agreements, or undisclosed arrangements.
- The disclosures in the financial statements are adequate and in accordance with relevant requirements.
- All related party transactions have been duly identified and disclosed.
- There have been no instances of fraud or suspected fraud affecting the company involving management, employees, or others.

We confirm that the representations above are made on the basis of sufficient and appropriate records and supporting documentation.

Sincerely,

[Name of CEO/CFO/Responsible Officer]

[Title/Position]

[Company Name]

Important Notes:

- This representation letter is typically required by auditors as evidence for certain assertions in financial statements.
- Careful review and accuracy of all statements in this letter are crucial as it may have legal implications.
- Customizations may be necessary to reflect company circumstances and relevant accounting standards.
- The letter should be signed by authorized individuals, generally senior management.