

## Going Concern Representation Letter

Date: \_\_\_\_\_

To,  
[Auditor's Name]  
[Audit Firm Name]  
[Address]

### Subject: Representation Regarding Going Concern Assumption

Dear Sir/Madam,

This letter is provided in connection with your audit of the financial statements of **[Company Name]** for the year ended **[Year End Date]** for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the state of affairs of the Company as of that date and of the results for the period then ended.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the applicable accounting standards and for making significant judgments and estimates that affect the reported amounts and disclosures.

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

- We have assessed the Company's ability to continue as a going concern and believe that the going concern basis remains appropriate for the financial statements.
- There are no events or conditions identified that may cast significant doubt on the Company's ability to continue as a going concern for the foreseeable future (at least twelve months from the balance sheet date).
- All relevant information regarding future plans and cash flow forecasts has been made available to the auditors.
- We are not aware of any plans, intentions, or circumstances that may significantly affect the carrying value or classification of assets and liabilities.
- All liabilities, actual and contingent, have been properly recorded or disclosed.

Yours faithfully,

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[Name]  
[Designation]  
[Company Name]

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[Name]  
[Designation]  
[Company Name]

#### Important Notes:

- This representation letter forms part of audit documentation and supports the auditor's report.
- It must be signed by authorized officers/directors of the Company.
- All facts and circumstances affecting the going concern assumption should be discussed and disclosed if necessary.
- False or incomplete representations may have legal, regulatory, or financial implications.