

Subsequent Events Representation Letter

[Date]

To:

[Auditor's Name or Firm]

[Auditor's 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 [Year-End Date] for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with [applicable financial reporting framework].

Subsequent Events

We confirm that:

- We have considered the effect of all events occurring subsequent to the period end date and up to the date of this letter on the financial statements.
- All events that require adjustment or disclosure have been appropriately reflected or disclosed in the financial statements in accordance with [applicable standard, e.g., IAS 10 or AS 4].
- No events have occurred subsequent to the balance sheet date that would require disclosure or adjustment in the financial statements, other than those already disclosed or adjusted in accordance with the relevant accounting standards.
- We have provided you with all information of which we are aware regarding events occurring subsequent to the period end that might require adjustment or disclosure in the financial statements.

Yours faithfully,

[Name & Title of Responsible Officer]

[Company Name]

Important Notes:

- This letter should be signed by responsible management personnel.
- The period covered extends from the balance sheet date to the date of signing the letter.
- Provide specific details of material subsequent events, if any, in an appendix or addendum.
- The representation assists auditors in concluding whether all subsequent events have been identified and properly accounted for.