

[Date]

To: [Name and address of the Auditor or Audit Firm]

Subject: Management Representations Letter for the Year Ended [Financial Year-End Date]

Dear Sir or Madam,

This letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Financial Year-End Date] for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position and results of operations of [Company Name] in accordance with [Applicable financial reporting framework].

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Applicable Standard / Law].

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

1. All financial records and related information have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
4. All transactions have been recorded in the accounting records and are reflected in the financial statements.
5. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements.
6. All events subsequent to the date of the financial statements and for which financial reporting standards require adjustment or disclosure have been adjusted or disclosed.
7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

This letter is provided solely for the purpose of your audit and should not be used for any other purpose.

Yours faithfully,

[Name]

[Position, e.g., Managing Director]

[Company Name]

Important Notes:

- This letter is typically requested by auditors as part of the audit process.
- It must be reviewed and signed by senior management of the company.
- All representations made should be accurate and based on sufficient information and review.
- Incorrect or misleading statements could have legal and professional consequences.

