

Illustrative Auditor Representation Letter

Date: June 30, 2024

To: ABC Auditors LLP

100 Audit Lane

Cityville, Country

Dear Sir or Madam,

This representation letter is provided in connection with your audit of the financial statements of **XYZ Corporation** for the year ended December 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with International Financial Reporting Standards (IFRS).

Management Responsibilities

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with IFRS, and we have approved the financial statements.

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

- We have made available to you all financial records and related information requested for the purpose of your audit.
- The financial statements are free of material misstatements, including omissions.
- There have been no frauds or suspected frauds affecting the company involving management or employees with significant roles in internal control.
- All known actual or possible litigation and claims have been disclosed to you and accounted for appropriately.
- There have been no events after the reporting period that require adjustment or disclosure in the financial statements.
- We have disclosed all related party transactions and balances as required by IFRS.

Other Representations

- All significant estimates and judgments made in preparing the financial statements are reasonable and appropriate.
- We have complied with all aspects of contractual agreements that could affect the financial statements in the event of non-compliance.
- There are no unrecorded liabilities or contingent liabilities other than those disclosed in the financial statements.

If you require any further information or explanations in connection with this letter, please let us know.

Sincerely,

John Doe

Chief Executive Officer

XYZ Corporation

Important Notes:

- This representation letter must be signed by senior management (usually the CEO and CFO).
- Its accuracy and completeness are crucial for the auditor's reliance during the audit engagement.

- Material misstatements in this letter can have serious legal and professional consequences.
- The content should be tailored based on the specifics of the company and the audit engagement.