Engagement level

Obtain written confirmation from the members of the audit engagement team of compliance with firm policies and procedures on independence in accordance with relevant ethical requirements and applicable legal and regulatory requirements. Audit team includes those who provide consultations regarding technical, transactions or events for the audit engagement e.g. Tax, Corporate Finance, internal technical and external experts.

{{today\_long}}

{{firm\_name}}

{{firm\_street\_address}}

Dear {{audit\_partner\_name}}

Annual/Induction written confirmation

Independence confirmation: (Audit / Review / Assurance) Engagement of {{client\_name}} and its (controlled / related entities) for the period ended {{audit\_period\_date}}

I acknowledge that I will be part of the (audit/review/assurance) team for the above-mentioned engagement.

I am familiar with the requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards) and the firm’s policies and procedures relating to independence for (audit/review/assurance) clients. To the best of my knowledge and belief, I confirm that I am not aware of any circumstances or relationship that could impair or be seen to impair my independence with regard to this engagement.

In particular:

Neither I, nor any of my immediate or close family members, owe any amount to the client other than amounts that arose in the ordinary course of business and in accordance with normal; terms and conditions;

Neither I, nor any of my immediate or close family members, have any direct or material indirect financial interests or relationships with the client;

(add other statements as required)

I will promptly inform the engagement partner if there is any change to any of the assertions that I have duly made above.

.................................

[name and signature]