



13th February 2026

NMA Nelson Marlborough Audit Ltd
PO Box 732
Nelson 7040

Dear Partner,

This representation letter is provided in connection with your review of the performance report of Nelson Repertory Theatre Incorporated for the period ended 31 December 2025, for the purpose of you expressing a conclusion as to whether anything has come to your attention that causes you to believe that the performance report of Nelson Repertory Theatre Incorporated is not prepared in all material respects, in accordance with the Tier 3 (NFP) Standards.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Performance Report

- We have fulfilled our responsibilities, as set out in the terms of the review engagement dated 12 December 2025, for the preparation of the performance report in accordance with the Tier 3 (NFP) Standards. In particular the performance report is fairly presented in accordance therewith.
- All transactions have been recorded and are reflected in the performance report.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the performance report such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the review.
 - Unrestricted access to persons within the entity from whom you determine it necessary to obtain evidence.
- We have disclosed to you:
 - The identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- All significant facts relating to any frauds or suspected frauds known to us that may have affected the entity.
- All known actual or possible non-compliance with laws and regulations for which the effects of non-compliance affect the entity's performance report.
- All information relevant to use of the going concern assumption in the performance report.
- That all events occurring subsequent to the date of the performance report, and which require adjustment or disclosure, have been adjusted or disclosed.
- Material commitments, contractual obligations or contingencies that have affected or may affect the entity's performance report, including disclosures.
- Material non-monetary transactions or transactions for no consideration undertaken by the entity in the financial reporting period under consideration.

We understand that your examination was made in accordance with NZ SRE 2400 Review Standards and was, therefore, designed primarily for the purpose of expressing a conclusion on the performance report of Nelson Repertory Theatre Incorporated and that your procedures were limited to those which you considered necessary for that purpose.

Yours faithfully



...Karen Grover..... Committee Member



...Keith Marshall..... Committee Member

...13th February 2026..... Date

For and on behalf of the Committee