

**FORMAT OF THE LETTER OF COMFORT**

The Chief General Manager-in-Charge,  
Reserve Bank of India,  
Foreign Exchange Department,  
Foreign Investment Division,  
Central Office, Fort,  
Mumbai- 400001.

Dear Sir,

**Sub: Application for establishment of Branch / Liaison Office in India by our subsidiary / group company, M/s\_\_\_\_\_**

You may kindly refer to the application made by our subsidiary / group company, M/s\_\_\_\_\_to your office for establishing Branch / Liaison Office in India.

2. In this connection, we, \_\_\_\_\_(the parent company) undertake to provide the necessary financial support for our subsidiary / group company's operations as a Branch / Liaison Office in India. Any liability that may arise due to the functioning of the Branch/Liaison Office in India will be met by us (the parent company), in case of inability on part of the Branch/Liaison Office to do so.

3. We are also enclosing the financial background of our company in the form of our latest Audited Balance Sheet / Account Statement certified by a Certified Public Accountant.

Yours faithfully,

( )  
Authorised Representative of the parent company