

# Independent Auditor's Report

## To the Members of [Company Name]

Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of [Company Name] (the Company), which comprise the balance sheet as at [Date], and the statement of profit and loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the applicable law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in [Country], of the state of affairs of the Company as at [Date], and its profit/loss, changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under [Relevant Law/Regulation]. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

[Describe any key audit matters identified]

### Management's Responsibility for the Financial Statements

The Company's management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.

### Report on Other Legal and Regulatory Requirements

[Include additional legal/regulatory matters as required]

**For [Audit Firm Name]**

Chartered Accountants

[Signature]

[Auditor's Name]

[Designation]

[Date]

[Place]

- The auditor's report provides an independent opinion on an entity's financial statements.
- It is required by law for many companies and helps ensure transparency and trust.
- The format and content are governed by professional standards and regulations.
- Different types of opinions can be issued (unqualified, qualified, adverse, disclaimer).
- The report should always specify the responsibilities of management and of the auditor.