

Independent Auditor's Report

To the Members of [Company Name]

Report on the Audit of the Financial Statements

We were engaged to audit the accompanying financial statements of [Company Name], which comprise the balance sheet as at [Date], and the statement of profit and loss, 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.

Management's Responsibility for the Financial Statements

The Company's management is responsible for the preparation of these 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting an audit in accordance with auditing standards generally accepted. However, because of the matters described in the Basis for Disclaimer of Opinion section, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

[Describe in detail the reasons why sufficient appropriate audit evidence could not be obtained, e.g., limitation of scope, records not made available, inability to confirm balances, etc.]

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Other Matters

[Any other matters considered relevant by the auditor.]

[Auditor's Signature]

[Name of the Audit Firm]

[Address]

[Date]

Important Notes:

- A Disclaimer of Opinion is issued when auditors are unable to obtain sufficient and appropriate audit evidence to form an opinion on the financial statements.
- This report does not provide assurance on the reliability of the company's financial statements.

- Users should exercise caution in relying on financial statements accompanied by a Disclaimer of Opinion.
- Common reasons include significant limitations in scope or instances where company records are inaccessible or incomplete.
- This report format should be reviewed and tailored to the specific situation and in compliance with applicable auditing standards.