

# Interim Financial Statement Audit Report

**To:** The Board of Directors

**Company:** [Company Name]

**Address:** [Company Address]

**Period Covered:** [Start Date] to [End Date]

**Date of Report:** [Report Date]

## Introduction

We have audited the accompanying interim financial statements of **[Company Name]** for the period ended **[Interim Period End]**, which comprise the interim balance sheet as at that date, the interim statement of comprehensive income, the statement of changes in equity and cash flows for the period then ended, and selected explanatory notes.

## Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with [Applicable Financial Reporting Framework]. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our audit in accordance with International Standards on Auditing applicable to audits of interim financial information. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

## Conclusion

Based on our audit, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of **[Company Name]** as at **[Interim Period End]**, and its financial performance and its cash flows for the period then ended, in accordance with [Applicable Financial Reporting Framework].

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Auditor's Name

Partner

[Audit Firm Name]

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Date

Location

## Important Notes:

- Interim financial statement audits provide assurance over financial information for periods shorter than a full financial year.
- These reports often focus on material issues and may not cover all aspects audited in annual statements.
- The level of assurance may differ from full annual audits, and scope limitations should be reviewed.

- This type of report is frequently used for internal management, regulatory compliance, or investor communications during the year.
- Disclosure of all relevant and material events during the interim period is essential.