

# Special Purpose Audit Report

**To,**

The Board of Directors / Management  
[Name of the Entity]  
[Address]  
[City, Country]

## 1. Report on Special Purpose Financial Statements

We have audited the accompanying special purpose financial statements of [Name of the Entity] as at [Date], which comprise the statement of financial position as at [Date], the statement of profit and loss, and summary of significant accounting policies and other explanatory information (together, "the special purpose financial statements").

## 2. Management's Responsibility for the Special Purpose Financial Statements

Management is responsible for the preparation of these special purpose financial statements in accordance with [Specify Applicable Criteria or Framework], and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

## 3. Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with [Specify Auditing Standards]. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special purpose financial statements are free from material misstatement.

## 4. Opinion

In our opinion, the special purpose financial statements of [Name of the Entity] as at [Date], are prepared, in all material respects, in accordance with the [Applicable Criteria or Framework] for the special purpose as specified in Note X to the financial statements.

## 5. Emphasis of Matter

We draw attention to Note X to the special purpose financial statements, which describes the basis of accounting. The financial statements are prepared to assist [Name of the Entity] to meet the requirements of [Purpose/Authority]. As a result, the special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

For: [Audit Firm Name]	Date: [Date of Report]
Chartered Accountants	Place: [Location]
[Signature]	
Name of the Auditor: [Name]	Membership No.: [Number]

## Important Notes

- This report is intended solely for the information and use of [specific users] and is not intended to be and should not be used by anyone other than these specified parties.
- Special purpose audit reports are prepared in accordance with criteria set by management, regulatory authorities, or a contract.
- Such reports may not be suitable for general-purpose use or distribution.
- Always refer to the specified purpose and scope before relying on the findings within this report.
- Users should consult with specialists if uncertain about the applicability or interpretation of this report.