

# Independent Accountant's Review Report on the Single-Year Financial Statements

## To the Board of Directors of [Company Name]:

We have reviewed the accompanying financial statements of [Company Name], which comprise the balance sheet as of [Year-End Date], and the related statements of income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [applicable financial reporting framework]; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with [applicable standard, e.g., International Standard on Review Engagements (ISRE) 2400]. A review of financial statements in accordance with this standard consists primarily of making inquiries of management and others within the entity, and applying analytical procedures, and is substantially less in scope than an audit conducted in accordance with [applicable auditing standards]. Accordingly, we do not express an audit opinion on these financial statements.

## Opinion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of [Company Name] as at [Year-End Date], and its financial performance and its cash flows for the year then ended in accordance with [applicable financial reporting framework].

**[Accountant's Name]**

[Firm Name]

[City, Country]

Date: \_\_\_\_\_

## Important Notes:

- This report provides limited assurance, not an audit-level opinion.
- Conclusions are based primarily on inquiry and analytical review, not detailed examination.
- Report is typically used by management, regulators, and external stakeholders for decision-making.
- Applicable standards and frameworks should be clearly specified.
- Ensure all relevant details (names, dates, frameworks) are accurately filled in before issuing.