

Conclusion

Based on the procedures performed and the evidence obtained, we conclude that the financial statements present fairly, in all material respects, the financial position of ABC Company as at December 31, 2023, and its financial performance and cash flows for the year then ended, in accordance with the applicable financial reporting framework.

Auditor's Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of ABC Company as of December 31, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards.

Our audit was conducted in accordance with International Standards on Auditing, and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

- This document is a sample of a typical auditor's report conclusion and opinion section.
- It is intended for informational and educational purposes only.
- The wording may differ depending on regulatory requirements and the auditor's judgment.
- Actual content must be customized for the specific engagement and reporting framework.
- Always consult relevant professional standards and regulations.