

INDEPENDENT AUDITOR'S REPORT

To the Shareholders/Board of Directors of [Company Name]

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of [Company Name] (the Entity), which comprise the balance sheet as at [Date], and the income statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at [Date], and its financial performance and its cash flows for the year then ended in accordance with [Applicable Financial Reporting Framework].

Basis for Qualified Opinion

The Entity's financial statements do not disclose [describe the specific nature of the omitted information, e.g., the details of a significant related party transaction or the maturity analysis of long-term debt] as required by [Accounting Standard]. In our opinion, disclosure of this information is required to provide a fair presentation of the Entity's financial position and results of operations.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

[Standard wording regarding management's responsibility for the preparation of financial statements and internal controls.]

Auditor's Responsibilities for the Audit of the Financial Statements

[Standard wording regarding the auditor's objectives to obtain reasonable assurance and the exercise of professional judgment.]

[Signature of the Auditor/Audit Firm]

[Auditor's Address]

[Date]