

INDEPENDENT AUDITOR'S REPORT

To the Shareholders and Board of Directors of [Parent Company Name]

Qualified Opinion

We have audited the consolidated financial statements of [Parent Company Name] and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at [Date], and the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated 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 consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at [Date], and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with [Applicable Financial Reporting Framework].

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence regarding the financial information of [Subsidiary Name], a wholly-owned subsidiary of the Company, because we were denied access to the financial records and management of that subsidiary. Consequently, we were unable to determine whether any adjustments were necessary to the amounts shown in the consolidated financial statements for the subsidiary's total assets of [Amount] as at [Date], and its total revenues of [Amount] for the year then ended, and the elements making up the consolidated statement of changes in equity and consolidated statement of cash flows.

We conducted our audit in accordance with [Auditing Standards]. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements, 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 Consolidated Financial Statements

[Standard Responsibility Language]

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

[Standard Responsibility Language]

[Signature of the Auditor]

[Name of the Audit Firm]

[Address]

[Date]