

INDEPENDENT AUDITOR'S REPORT

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

Disclaimer of Opinion

We were engaged to audit the accompanying financial statements of [Company Name], which comprise the balance sheet as of [Date], and the related statements of income, changes in equity, and cash flows for the year then ended.

We do not express an opinion on the accompanying financial statements of the Company. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

The Company's accounting records and supporting documentation for the fiscal year ended [Date] were destroyed as a result of [Description of event, e.g., fire, flood, or natural disaster] on [Date]. As a result, we were unable to carry out auditing procedures necessary to satisfy ourselves as to the completeness, accuracy, or existence of the financial transactions recorded. There were no other satisfactory audit procedures that we could adopt to verify the opening balances, assets, liabilities, income, or expenses for the period.

Responsibilities of Management

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Company's financial statements in accordance with [Auditing Standards] and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit.

[Signature of Auditor/Firm]

[Auditor Address]

[Date]