

[Date]

[To the Board of Directors / Shareholders / Management]

[Company Name]

[Company Address]

## **Subject: Independent Auditor's Report on the Financial Statements**

### **Disclaimer of Opinion**

We were engaged to audit 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 notes to the financial statements, including a summary of significant accounting policies.

We do not express an opinion on the accompanying financial statements of [Company Name]. 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**

We were unable to obtain access to the accounting records and supporting documentation for the period from [Start Date] to [End Date] because [state reason, e.g., records were destroyed by fire, or the company failed to maintain adequate books and records]. As a result, we were unable to verify the existence, completeness, and accuracy of the transactions recorded in the general ledger, including but not limited to [list specific accounts, e.g., Revenue, Inventory, and Accounts Payable]. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS], 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 entity's financial statements in accordance with [Auditing Standards, e.g., GAAS] 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 relevant ethical requirements relating to our audit.

[Signature of the Auditor/Firm]

[Auditor's Address]