

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, and notes to the financial statements.

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 supporting financial documentation regarding [Specific Area, e.g., Inventory, Foreign Subsidiaries, or Accounts Receivable] totaling [Amount] due to [Reason, e.g., destruction of records or failure to provide access]. The company's records were inadequate to permit the application of alternative auditing procedures. Consequently, we were unable to determine whether any adjustments were necessary in respect of recorded or unrecorded amounts and the components making up the financial statements.

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], 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] 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 [Company Name] 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.

[Signature of Auditor/Firm]

[Auditor Address]

[Date]