

# Independent Auditor's Report

[Standard Introductory Paragraph]

[Standard Management's Responsibility Paragraph]

[Standard Auditor's Responsibility Paragraph]

[Standard Opinion Paragraph]

## Emphasis of Matter Regarding Going Concern

We draw attention to Note [X] in the financial statements, which indicates that the Company incurred a net loss of \$[Amount] during the year ended [Date] and, as of that date, the Company's current liabilities exceeded its total assets by \$[Amount]. As stated in Note [X], these events or conditions, along with other matters as set forth in Note [X], indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

[Standard Signature and Date]