

Independent Auditor's Report

To the Shareholders of [Group Name]

[Group Address]

[City, Country]

Date: [Insert Date]

Report on the Audit of the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of [Group Name] and its subsidiaries (together, the "Group"), which comprise the consolidated statement of financial position as at [year end], and the consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at [year end], and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with [applicable financial reporting framework, e.g., IFRS/GAAP].

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 relevant to our audit of the consolidated financial statements in [jurisdiction], 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit, and we do not provide a separate opinion on these matters.

[Describe key audit matters, if applicable.]

Other Information

Management is responsible for the other information. The other information comprises the [information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon]. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the consolidated financial

statements in accordance with [applicable framework], and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

[Further details of auditor's responsibilities can be added here.]

[Audit Firm Name]

[Auditor's Name]

[Professional Qualification]

[Firm's Address]

Date: [Insert Date]