

## Summary of Types of Auditor's Report on Audited or Reviewed Financial Statements

Company's financial statements / information.....  
 For the year ended.....for.....quarter ended.....  
 Name of auditor.....affiliated with audit firm.....

**Financial statements audit**

**Financial statements / information review**

**1. Unmodified opinion**

**2. Qualified opinion** due to (can choose more than one):

- 2.1 Misstatements that are material, but not pervasive, resulting from:
  - 2.1.1 selection of an inappropriate accounting policy (paragraph .....);
  - 2.1.2 incorrect use of accounting policy (paragraph.....);
  - 2.1.3 inappropriate/insufficient disclosure of information (paragraph.....).
- 2.2 Inability to obtain sufficient appropriate audit evidence and the possible effects are material, but not pervasive, resulting from:
  - 2.2.1 circumstances beyond control of the entity (paragraph.....);
  - 2.2.2 circumstances relating to the nature or timing of the auditor's work (paragraph.....);
  - 2.2.3 limitations imposed by management (paragraph.....).
- 2.3 Corresponding figures contains or may contain material misstatement which the possible effects on current period's figures exist, where:
  - 2.3.1 corresponding figures contain material misstatements but there is no effect on current period's figures (paragraph.....);
  - 2.3.2 unable to obtain sufficient appropriate audit evidence on corresponding figures, but the effects on current period's figures is not material (paragraph.....).

**3. Adverse Opinion** resulting from (can choose more than one):

- 3.1 Misstatements that are both material and pervasive, resulting from:
  - 3.1.1 selection of an inappropriate accounting policy (paragraph .....);
  - 3.1.2 incorrect use of accounting policy (paragraph.....);
  - 3.1.3 inappropriate/insufficient disclosure of information (paragraph.....);
 and having additional paragraph explains the matter of:
- 3.2 Inability to obtain sufficient appropriate audit evidence and the possible effects are material, resulting from:
  - 3.2.1 circumstances beyond control of the entity (paragraph.....);
  - 3.2.2 circumstances relating to the nature or timing of the auditor's work (paragraph.....);
  - 3.2.3 limitations imposed by management (paragraph.....).
- 3.3 Misstatements that are material, resulting from:
  - 3.3.1 selection of an inappropriate accounting policy (paragraph .....);
  - 3.3.2 incorrect use of accounting policy (paragraph.....);
  - 3.3.3 inappropriate/insufficient disclosure of information (paragraph.....).

**4. Disclaimer of Opinion** resulting from (can choose more than one):

- 4.1 Inability to obtain sufficient appropriate audit evidence and the possible effects are both material and pervasive, resulting from:
  - 4.1.1 circumstances beyond control of the entity (paragraph.....);
  - 4.1.2 circumstances relating to the nature or timing of the auditor's work (paragraph.....);
  - 4.1.3 limitations imposed by management (paragraph.....).
- 4.2 Multiple uncertainties with potential interaction of the uncertainties and their possible cumulative effect on the financial statements (paragraph.....);  
 and having additional paragraph explains the matter of:
- 4.3 Information demonstrated which are not conformed with material fact due to:
  - 4.3.1 selection of an inappropriate accounting policy (paragraph .....);
  - 4.3.2 incorrect use of accounting policy (paragraph.....);
  - 4.3.3 inappropriate/insufficient disclosure of information (paragraph.....).

- 4.4 Inability to obtain sufficient appropriate audit evidence and the possible effects are material, resulting from:
  - 4.4.1 circumstances beyond control of the entity (paragraph.....);
  - 4.4.2 circumstances relating to the nature or timing of the auditor’s work (paragraph.....);
  - 4.4.3 limitations imposed by management (paragraph.....).
- ☐ 5. Have ***emphasis of matter paragraphs*** resulting from (can choose more than one):
  - 5.1 An uncertainty concerning entity’s ability to continue as a going concern (paragraph.....);
  - 5.2 An uncertainty relating to the future outcome of exceptional litigation or regulatory action (paragraph.....);
  - 5.3 A major catastrophe that has had, or continues to have, a significant effect on the entity’s financial position (paragraph.....);
  - 5.4 Correction of previous year’s material misstatement in financial statements (paragraph.....);
  - 5.5 Significant mistakes in financial statements arisen after dissemination and the financial statements required restatement (paragraph.....);
  - 5.6 Others (paragraph.....).
- ☐ 6. Have ***other matter paragraphs*** (can choose more than one) resulting from:
  - 6.1 Previous year’s financial statements being audited / reviewed by predecessor auditors (paragraph.....);
  - 6.2 Comparative information that have not been audited / reviewed (paragraph.....);
  - 6.3 Significant mistakes in financial statements arisen after dissemination and the financial statements required restatement. (paragraph.....);
  - 6.4 Others (paragraph.....).

This summary is intentionally prepared for management of a company in submitting together with financial statements to the Securities and Exchange Commission and shall not be used for other means.

Signed \_\_\_\_\_  
 (\_\_\_\_\_)  
 CPA License No: \_\_\_\_\_  
 Date: \_\_\_\_\_