NB! Näidiste kasutamisel tuleb arvestada asjaoluga, et Audiitorkogu ei kanna vastutust näidiste kasutamisest tuleneda võivate kahjude osas.

[Nurksulgudes ja punases kirjas toodud info tuleb vastavalt tegelikele asjaoludele muuta korrektseks, kas asjakohaste andmete sisestamise või väljapakutud valikute puhul ühe asjakohase valiku tegemise kaudu. Seejärel tuleb kustutada nurksulud ning sisestatud/valitud teksti formaat viia vastavusse ülejäänud dokumendi vormistusega]

**Arvamuse avaldamisest loobumine**

**INDEPENDENT AUDITOR’S REPORT**

[To the Shareholders of Parim Praktika AS/OÜ or *Other Appropriate Addressee*]

### Disclaimer opinion

We were engaged to audit the financial statements of [Parim Praktika AS/OÜ] (the Company), which comprise the statement of financial position as at December 31, 201X, and the statement of comprehensive income, statement of cash flows and statement of changes in equity 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 the Company. Because of the significance of the matters 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

*[Asjaolude kirjeldus]*

### Responsibilities of Management [and Those Charged with Governance] for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with [Estonian financial reporting standard / International Financial Reporting Standards as adopted in the European Union]. 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.

In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

[Those charged with governance are responsible for overseeing the Company’s financial reporting process.]

### Auditor’s Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Company’s financial statements in accordance with International Standards on Auditing and to issue an auditor’s report. However, because of the matters 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 Code of Ethics for Professional Accountants (Estonia) (including Independence Standards), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

[digitally signed / signature]

[Auditor´s name]

[Auditor´s number]

[Auditor’s address]

[Date of the auditor’s report]