為<u>簡化申請手續</u>,此文件可不必在現階段呈交。然而,申 請人須提交承諾書<u>表格UL1</u>,承諾在本署要求時能呈交有 關文件。

XXX CORPORATION COMPANY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED (LATEST YEAR)

必須提交申請日期 起計18個月內經審 計的財務報表

YYY & CO., (CPA) LIMITED Certified Public Accountants, Hong Kong

XXX CORPORATION COMPANY LIMITED

REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED LATEST YEAR CONTENTS PAGE(S) 必須提交申請日期 起計18個月內經審 計的財務報表 REPORT OF THE DIRECTORS 1 REPORT OF THE AUDITORS 2 - 3INCOME STATEMENT 4 **BALANCE SHEET** 5 NOTES TO THE FINANCIAL STATEMENTS 6 - 10

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF

XXX CORPORATION COMPANY LIMITED

此樣本只顯示部 份核數師報告作 參考用途

Basis for Qualified Opinion

In common with many businesses of similar size and organization, the Company's system of control is dependent upon the close involvement of the director. Where we have accepted assurances from the Directors on the completeness of accounting records, there still exists some uncertainties as to whether all information that is relevant to the preparation of the financial statements have been provided to us and all the Company's transactions have been reflected in the records.

Bank confirmation letter in respect of cash at bank amounted to HK\$9,999 has not been rec2017 by us and the amount was verified only by original bank statements. Accordingly, we were unable to satisfy ourserves on the completeness of any special arrangements, restrictions or commitments held with the bank.

Qualified Opinion

In our opinion, except for the possible effects of matter described in the basis for qualified opinion paragraph, the financial statements of the Company for the year ended 31 st March, xxxx are prepared, in all material respects, in accordance with the SME-RRS and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Report on Other Matters under Sections 407(2) and 407(3) of the Hong Kong Companies Ordinance In respect alone of the inability to obtain sufficient appropriate audit evidence as described in the Basis of

Qualified Opinion paragraph above:

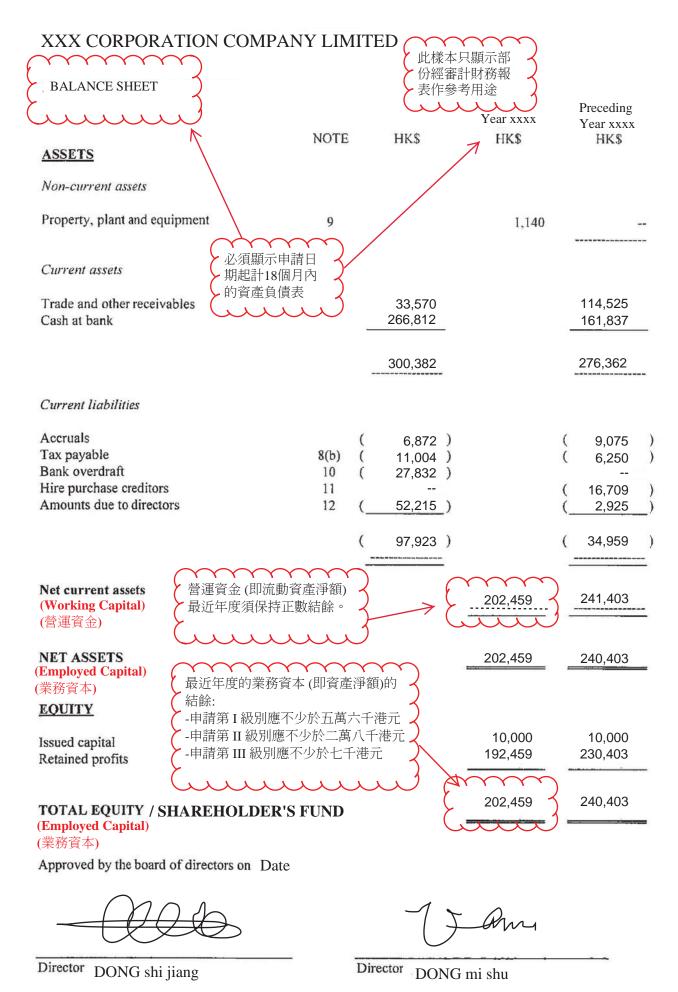
- we were unable to determine whether adequate accounting records had been kept: and

- we have not obtained all the information and explanations that, to the best of our knowledge and belief, are necessary and material for the purpose of the audit.

YYY & CO. (CPA) LIMITED Certified Public Accountants, Hong Kong.

30 SEPTEMBER 2019

核數師報告內不應顯示有任何 "保留/負面意見" 或 "免責聲明" (即 "Qualified / Adverse Opinions" 或 "Disclaimer of Opinion".



The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.