



ANNEXURE G – EXAMPLES OF REPORTS

Independent Auditor's Report

To the Members of ABC NPC

We have audited the financial statements of ABC NPC set out on pages ... to ... which comprise the statement of financial position as of 31 December 20X1, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Directors' Responsibility for the Financial Statements

The company's directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures ...

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of ABC NPC at 31 December 20X1, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Companies Act of South Africa.

Other reports required by the Companies Act

As part of our audit of the financial statements for the year ended 31 December 20X1, we have read the Directors' Report for the purpose of identifying whether there are material inconsistencies between this report and the audited financial statements...

Auditor's Signature

Name of the individual registered auditor

Capacity if not a sole practitioner: e.g., Director or Partner

Registered Auditor

Date of auditor's report

Auditor's address

Independent Reviewer's Report

To the Members of ABC NPC

Report on the Financial Statements

We have reviewed the financial statements of ABC NPC set out on pages ... to ..., which comprise the statement of financial position as of 31 December 20X1 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Directors' Responsibility for the Financial Statements

The company's directors are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Reviewer's Responsibility

Our responsibility is to express a conclusion on these financial statements based on our review. We conducted our review in accordance

A review of financial statements in accordance with ISRE 2400 consists primarily of making inquiries of management and others....

The procedures performed in a review are ...

Conclusion

Based on our review, nothing has come to the attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of ABC NPC as at 31 December 20X1, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa

Other reports required by the Companies Act

As part of our independent review of the financial statements for the year ended 31 December 20X1, we have read the Directors' Report¹ for the purpose of identifying whether there are material inconsistencies between this report and the reviewed financial statements. The Directors' Report is the responsibility of the directors. Based on reading the Directors' Report we have not identified material inconsistencies between this report and the reviewed financial statements. However, we have not reviewed the Directors' Report and accordingly do not express a conclusion thereon.



Report on Other Legal and Regulatory Requirements

[Form and content of this section of the independent reviewer's report will vary depending on the nature of the independent reviewer's other reporting responsibilities.]

Independent Reviewer's signature

Name of individual Reviewer

Registered Auditor

Date of the independent Reviewer's report

Independent Reviewer's address