Audit Opinion Summary Table in the Print and Snapshot

The Print and the Snapshot will contain an additional Audit Opinion summary table just after the "AUDIT OPINION" header and before "1. INTRODUCTION":

Accounts	Unqualified *(if Unqualified has been selected)* ***or*** *if Qualified has been selected and reply for the exception on the accounts No is selected)* ***or*** *when Adverse is selected and the reply for the accounts is Yes)* Qualified Significant *(if yes is selected),* Adverse (if adverse is selected and the reply for the accounts is No)	**Unqualified** when (AuditOpinion=Unqualified) or (AuditOpinion=Qualified and qualifiedAccountsException is false) or (AuditOpinion=Adverse and adverseAccounts is true) **Qualified Significant** when AuditOpinion = Qualified and qualifiedAccountsException is true **Adverse** when AuditOpinion=Adverse and adverseAccounts is false
Legality and Regularity	Unqualified *(if Unqualified has been selected)* ***or*** *if Qualified has been selected and reply for the exception on the legality and regularity No is selected)* ***or*** *when Adverse is selected and the reply for the legality and regularity is Yes)* Qualified Limited *(if yes is selected and Impact of the qualification is limited),* Qualified Significant *(if yes is selected and Impact of the qualification is significant),* Adverse (if adverse is selected and the reply for the *legality and regularity* is No)	**Unqualified** when (AuditOpinion=Unqualified) or (AuditOpinion=Qualified and qualifiedLegalityException is false) or (AuditOpinion=Adverse and adverseLegalility is true) **Qualified Limited** when AuditOpinion = Qualified and qualifiedLegalityException is true and qualifiedLegalityImpact=Limited **Qualified Significant** when AuditOpinion = Qualified and qualifiedLegalityException is true and qualifiedLegalityImpact=Significant **Adverse** when AuditOpinion=Adverse and adverseLegality is false
Management &Control System	Unqualified *(if Unqualified has been selected)* ***or*** *if Qualified has been selected and reply for the exception on the management and control system No is selected)* ***or*** *when Adverse is selected and the reply for the management and control system is Yes)* Qualified Limited *(If yes is selected and Impact of the qualification is limited),* Qualified Significant *(if yes is selected and Impact of the qualification is significant),* Adverse (if adverse is selected and the reply for the *management and control system* is No)	**Unqualified** when (AuditOpinion=Unqualified) or (AuditOpinion=Qualified and qualifiedMcsException is false) or (AuditOpinion=Adverse and adverseMcs is true) **Qualified Limited** when AuditOpinion = Qualified and qualifiedMcsException is true and qualifiedMcsImpact=Limited **Qualified Significant** when AuditOpinion = Qualified and qualifiedMcsException is true and qualifiedMcsImpact=Significant **Adverse** when AuditOpinion=Adverse and adverseMcs is false
Audit opinion	Unqualified, Qualified Limited, Qualified Significant, Adverse or Disclaimer of Opinion	**Unqualified** when AuditOpinion=Unqualified **Qualified Limited** when AuditOpinion = Qualified and qualifiedMcsException is true and Impact=Limited and qualifiedAccountsException is false and qualifiedLegalityException is false **Qualified Significant** when AuditOpinion = Qualified and ((qualifiedMcsException is true and Impact=Significant) or qualifiedAccountsException is true or qualifiedLegalityException is true) **Adverse** when AuditOpinion=Adverse **Disclaimer of opinion** when AuditOpinion= Disclaimer of opinion

Tags

SFC2021

Accounts

Audit Opinion

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