

Auditor's Independence Declaration to the Directors of ABC Limited

As auditor for the audit of ABC Limited for the financial year ended XX XXXX 2017, I declare to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the Companies Act 2015 in relation to the audit;
and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of ABC Limited and the entities it controlled during the financial year.

(Signature and name of audit firm)

(Signature and name of auditor)

(Address)

(Date)

(Note: This Auditor's Independence Declaration is required under section 395 of the Companies Act 2015)