

Fir^ā @^!•q]^•ā } ~} ā ā, [ˇ! æ āā!q !^] [!cc@!^[] } ā ā [ˇ! æ āā!q !^] [!c[] } c@

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements. This is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material

- The team communications in respect of potential non-compliance with relevant laws and regulations, including the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to property, plant and equipment valuations and completeness and accuracy of accruals and payables.
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
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