

## **Report of the Independent Auditor on the Summary Financial Statements**

**To the Shareholders of Dangme Rural Bank Limited**

The accompanying summary financial statements, which comprise the summary statement of financial position as at December 31, 2017, the summary statement of comprehensive income, summary statement of changes in equity and summary cash flow statement for the year ended, and related notes, are derived from the audited financial statements of Dangme Rural Bank Limited for the year ended December 31, 2017. We expressed an unmodified audit opinion on those financial statement in our report dated June 28, 2017. Those financial statements, and the summary financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summary financial statements do not contain all the disclosures required by International Financial Reporting Standards, the Banks and Specialised Deposit-Taking Institutions Act, 2016 (Act 930) and the Companies Act 1963 (Act 179). Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Dangme Rural Bank Limited.

### **Directors' Responsibility for the Summary Financial Statements**

The directors are responsible for the preparation of a summary of the audited financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act 1963 (Act 179) and the Banks and Specialised Deposit-Taking Institutions Act, 2016 (Act 930).

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810, *Engagements to report on Summary Financial Statements*.

### **Opinion**

In our opinion, the summary financial statements derived from the audited financial statements of Dangme Rural Bank for the year ended December 31, 2017 are consistent in all material respects, with those financial statements, in accordance with International Financial Reporting Standards and the requirements of the Companies Act 1963 (Act 179) and Banks and Specialised Deposit-Taking Institutions Act, 2016 (Act 930).

The engagement partner on the audit resulting in this independent auditor's report is Ben Korley(ICAG/P/1051



Intellisys (ICAG/F/2018/078)  
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**Date: 28 June, 2018**