INDEPENDENT COMPILATION REPORT

ON PRO FORMA FINANCIAL INFORMATION

*Compilation report on pro forma financial information reflecting a business combination prepared in accordance with accounting principles generally accepted in the United States of America.*

## Accountant’s Compilation Report

[Salutation - Addressee]

I have compiled the accompanying pro forma financial information of [Company] as of [Date], reflecting the business combination of [Company] and [Acquiree] for the dates [Dates]. The historical condensed financial statements are derived from the historical unaudited financial statements of [Company], which were compiled by me, and of [Acquiree], which were compiled

by [other accountant(s)].[[1]](#footnote-1) I have not audited or reviewed the accompanying pro forma financial information and, accordingly, do not express an opinion or provide any assurance about whether the pro forma financial information is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the pro forma financial information in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the pro forma financial information.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of pro forma financial information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the pro forma financial information.

The objective of this pro forma financial information is to show what the significant effects on the historical financial information might have been had the transaction (or event) occurred at an earlier date. However, the pro forma financial information is not necessarily indicative of the impact of operations or related effects on financial position that would have been attained had the transaction (or event) actually occurred earlier.

[Enter paragraph on pro forma documents limitations and objectives]

[Signature of accounting firm or accountant, as appropriate]

[Date]

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1. Define who or what entity compiled, audited, or reviewed both company’s financial statements. If either accountant's review report or auditor's report includes an explanatory paragraph or is modified, that fact should be referred to within this report. [↑](#footnote-ref-1)