



INFORME DE AUDITORÍA EXTERNA DE LA EMPRESA COLINAGRO SA, SOBRE LOS ESTADOS FINANCIEROS DE AUDITORES INDEPENDIENTES, CON ÉNFASIS EN EL PROCESO DE COMPRA

Señores:

Junta General de Accionistas
COLINAGRO SA
NIT. 1007838588 - 8

Hemos auditado los estados financieros consolidados de la empresa **COLINAGRO S.A** los cuales comprenden el Estado de Situación Financiera al 31 de diciembre 2019 y 2020 y los Estados de Resultados Integral correspondientes a los años que terminaron en dicha fecha, enfocados en el **PROCESO DE COMPRA**, así como las notas explicativas de los Estados Financieros que incluyen un resumen de las políticas contables significativas y demás información explicativa.

OPINIÓN DEL AUDITOR

En nuestra opinión, excepto por los efectos de las salvedades que se mencionarán en el párrafo siguiente, el proceso de compra y las cuentas relacionadas a este, manejan aspectos muy significativos y relevantes frente a los resultados de las operaciones de la compañía, porque estas contienen información necesaria y suficiente para la interpretación y comprensión de los Estados de Resultados, las cuales deben de tener conformidad con principios y normas contables generalmente aceptadas.

FUNDAMENTOS DE LA OPINIÓN

Nuestra auditoría fue efectuada de acuerdo con las Normas Internacionales de Auditoría aceptadas en Colombia. Nuestras responsabilidades bajo estas normas se describen con más detalle en la sección de responsabilidades del auditor para la auditoría de los estados financieros consolidados de nuestro informe.

Somos independientes de la Entidad de acuerdo con las disposiciones del Código de Ética para Contadores públicos emitidos por el Consejo de Normas Internacionales de Ética (IESBA), y hemos cumplido con

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