

Auditors' Report

- A. Introductory Paragraph.
- B. Responsibility of management and of auditors.
- C. Scope, reasonable assurance about no misstatement, assessing policies etc.
- D. Opinion
- E. True and fair view.
- F. Zakat opinion.

1. The auditor has obtained all the information and explanation which they consider necessary for the purpose of audit.
2. Proper books of accounts have been kept [Sec-230]
3. Accounts have been drawn up in conformity with the Companies` Ordinance, 1984. [Sec-234(2)]
4. Accounting policies are in accordance with approved IASs. [Sec-234(3)]
5. Accounts are in agreement with books of accounts. (T/B = G/L)
6. Expenditure was incurred for the purpose of the business.
7. Business conducted, investments made and expenditures incurred were with in the objects of the company.
8. Whether or not Financial Statements give a true and fair view.
9. Whether or not zakat was deducted and deposited in the Central Zakat Fund and other funds.

If any negative event is reported, report will be qualified. In this case give reasons for such qualification.