**AUDITORS’ REPORT**

**To,**

**The Partners of ABC consultants LLP**

1. We have audited the attached Balance Sheet of ABC consultants LLP for the year ended as at 31st March, 2017. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:
4. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
5. In our opinion proper books of account as required by law have been kept by the LLP, so far as appears from our examination of those books;
6. The Balance Sheet dealt with by this Report is in agreement with the books of account;
7. In our opinion, the Balance Sheet dealt with by this report comply with the accounting standards to the extent applicable;
8. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the Significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :
9. In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March 2017.

For **DEF and Associates**

Chartered Accountants

FRN XXXX

DEF Swamy

M.N. XXXX

Place:

Date