

Independent Auditor's Report

Company Name: [ABC Ltd.]

Financial Year: [2024–25]

Prepared By: [Audit Firm Name, FRN XXXXX]

Section 1 – Independent Auditor's Report

1. Opinion

We have audited the accompanying financial statements of [ABC Ltd.] ...

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs)...

Section 2 – Annexure A (CARO 2020)

Clause No.	Particulars	Auditor's Remarks
3(i)	Property, Plant & Equipment	Proper records maintained; verification conducted.
3(ii)	Inventories	Physically verified; no material discrepancies.
...	...	...

Section 3 – Annexure B: Internal Financial Controls

Report under Section 143(3)(i) of the Companies Act, 2013...

Section 4 – Signature Block

For [Audit Firm Name]
Chartered Accountants
(FRN XXXXX)

[Name of Partner]
(Membership No. XXXXX)
UDIN: XXXXXXXXXXXXXXXX
Place: [City]
Date: [dd-mm-yyyy]