To,

ABCD & Co.

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**SUB:** Consent letter to act as an auditor of your company.

Dear Sir,

With Reference to your letter dated ……. we do hereby accord our consent that pursuant to section 141 of Co. Act 2013 we are eligible for being appointed as auditor of your Co. and we fulfill all the conditions mentioned therein and as such our appointment if made shall be valid . However we confirm that:

* None of the partner is employee of your Company
* None of the partner or any relative thereof holds any security not exceeding Rs 1 Lakh of or interest in Co. or its subsidiary or of its holding or associate Company or a subsidiary of such holding co. subject to your confirmation from the records of the company.
* None of the partner or relative is indebted to the co. or its subsidiary or its holding or associate co. or a subsidiary of such holding co. in excess of such amount as may be prescribed;
* None of the partner or relative has given any guarantee or provided any security in connection with the indebtedness of any third person to the co. , or its subsidiary, or its holding or associate co. or a subsidiary of such holding co. , for such amount as may be prescribed subject to confirmation at your end;
* None of the partner or his relative has any business relationship of exceeding Rs 1 lakh with the co. , or its subsidiary, or its holding or associate company or subsidiary of such holding co. or associate co. of such nature as may be prescribed,
* None of the relative of the partner is director/employee or KMP of your co.
* None of the partner is holding the audit of more than 20 companies at the date of such appointment or reappointment
* None of the partner or his relative has been convicted by a court of an offence involving fraud even before 10 years
* None of the partner or his relative has agreed to provide any of the prohibited services as mentioned in section 144 of co. act 2013

We thank you for seeking our consent in connection with satisfying the eligibility criteria to act as an auditor of your co.

With our best attention.

Thanking You

Yours faithfully

S.M. Gupta & Co.

Chartered Accountant

Partner/Authorised Signatory