

এ. মতীন এন্ড কোং
A. MATIN & CO.
Chartered Accountants

PARTNERS: MR. AK. ABDUL MATIN, M. COM. FCA MR. NETAI CHAND TALUKDER M. COM. FCA.
OFFICE: 60/2, NAYA PALTAN (1ST FLOOR), DHAKA-1000, TEL: 8318191, CELL: 01199-835489, 01713-453596, Fax: +88-02-8318191,
E-mail: akmatinmatin@yahoo.com

AUDITORS REPORT

Date: 04-10-2015

We have audited accompanying Statement of Financial Position of **Delta Ceramics Limited 254-B, Khilgaon Chowdhury Para, Dhaka-1219**, which Comprise of Statement of Financial Position as at 30th June, 2015 and Statement of Comprehensive Income and Changes in Equity & Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair representation of these financial statements in accordance with Bangladesh financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud error.

Our responsibility is to express an opinion on these Statement of Financial Position based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risks assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appreciate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, subject to separate notes, the Statement of Financial Position prepared in accordance with Bangladesh Financial Reporting Standards (BFRS) and Bangladesh Accounting Standards (BAS), give a true and fair view of the state of the company's affairs as at 30th June, 2015 and of the results of its operations for the year then ended and comply with the Companies Act, 1994 and other applicable laws and regulations.

We also report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- ii. In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;
- iii. The company's statement of financial position and Income Statement dealt with by the report are in agreement with the books of account;
- iv. The expenditure incurred was for the purpose of the company's business;

Sd/-
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