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| **Client: XYZ LTD** | **Prepared by: MR:A** | **Date: 04 January 2015** | **Ref:**  **PAF 2.3** |
| **Year end: 31 December 2014** | **Reviewed by: MR:S** | **Date: 04 February 2015** |

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| **TYPE OF MEETING** | **34th Annual General Meeting** |
| **TYPE OF RESOLUTION** | **SIMPLE MAJORITY** |

The Chairman apprised the Board that in terms of Section 224 of The Companies Act, 1994, the Statutory Auditors are to be appointed, subject to the approval of the members in the forthcoming Annual General Meeting for auditing the Annual Accounts of the Company for the Financial Year ended 31st December, 2014. He further informed that a certificate under Section 224 (1B) of the Companies Act, 1956, has been received from the existing auditors (Name of the Auditors re-appointed), Chartered Accountants.

The Board after taking note of such certificate and the brief discussion passed the following resolution:-

4. To Appoint Auditors for the year ending December 31, 2014 and fix their remuneration.

The “**RESOLVED THAT** pursuant to the provisions of Section 210(1) of the Companies Act, 1994 is hereby given that Shareholders of XYZ Limited in its 34th Annual General Meeting held on June 2, 2014 ABC & Co. Chartered Accountants, be and are hereby re-appointed as the Statutory Auditors for the period ending December 31, 2014 at fees of BDT 10,00,000 ( Ten Lac Taka Only).”

“ Further resolved that the Company Secretary be and is hereby authorized to communicate with the Auditors and issue the re-appointment letter in this regards.”

**Disclaimer:** Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.