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**Overall Conclusion**

We found that the audit reports issued by the firm in respect of reviewed clients were **supported by appropriate audit evidence.**

We would like to express our appreciation for the co-operation and assistance extended to us during the quality control review

Thanking you.

Yours Truly,

**Muhammad Asif Iqbal, ACA**  
Director  
Professional Standards Compliance &  
Evaluation

**Salman Anwar Malik, ACA**  
Senior Manager  
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