

# **Audit Report Format for Public Limited Company**

**To,**

The Members of [Name of Company]

## **Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the accompanying financial statements of [Name of Company] (â€œthe Companyâ€), which comprise the balance sheet as at [Date], the statement of profit and loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the Company as at [Date];
- In the case of the Statement of Profit and Loss, of the profit/loss for the year ended on that date; and
- In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditorâ€™s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### **Information Other than the Financial Statements and Auditorâ€™s Report Thereon**

The Companyâ€™s Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditorâ€™s report thereon.

### **Managementâ€™s Responsibility for the Financial Statements**

The Companyâ€™s Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

## **Auditorâ€™s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditorâ€™s report that includes our opinion.

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### **[Name of Audit Firm]**

Chartered Accountants

Firm Regn. No.: [xxxxx]

Place: [City]

Date: [dd/mm/yyyy]

Partner: [Name]

Membership No.: [xxxxx]

### **Important Notes:**

- This audit report must be signed by an officially appointed Chartered Accountant.
- The format may be adapted as per the latest statutory requirements and company-specific details.
- Ensure all relevant Schedules and Notes to Accounts are attached.
- Compliance with Companies Act, 2013 and Accounting Standards is mandatory.
- Disclosures, if any, related to Key Audit Matters should be clearly documented.