

Statutory Audit Report Format for Listed Companies

To The Members of [Company Name] Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of [Company Name] Limited ("the Company"), which comprise the balance sheet as at [Date], the statement of profit and loss (including other comprehensive income), the cash flow statement and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at [Date], its profit/loss (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Bases for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor'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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 for the year ended [Date]. 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. [List key audit matters here, if any.]

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. [Add further details as required.]

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the preparation of these financial statements in

accordance with the requirements of the Act that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. [Additional responsibilities and explanations.]

Auditor'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 auditor's report that includes our opinion. [Add further auditor responsibilities per standards.]

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Companies Act, 2013, we report that: [specify matters as required under law]
2. As required by the Listing Regulations and other applicable laws, we report that: [specify any other requirement]

For [Audit Firm Name]

Chartered Accountants

[Firm Registration Number]

[Signature]

[Name of Partner]

[Membership Number]

[Place of Signature], [Date]

Important Notes:

- This format should be tailored to reflect the specific requirements of the applicable jurisdiction and company.
- Key Audit Matters must be included as per the latest auditing standards, especially for listed companies.
- Ensure compliance with the Companies Act, 2013 and SEBI (LODR) Regulations for listed entities.
- Always update the report format for changes in laws, standards or company-specific requirements.
- Disclosures and details must be thoroughly reviewed before issuance.