## Format of Statutory Auditors Report for Financial Year 2013-14

We have Compiled the Format of Statutory Audit Report of Companies for Financial Year 2013-14. The report has considered the certain changes as prescribed by Institute of Chartered Accountants of India (ICAI) consequent to notification of certain sections under Companies Act, 2013. We have highlighted the changes introduced in blue for your reference:

#### Independent Auditors' Report

#### TO THE MEMBERS OF ABC LIMITED

#### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of ABC Limited (the Company), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Management is responsible for 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 Standards notified under the Companies Act, 1956 (the Act) read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 statements, whether due to fraud or error. In making those risk assessments, the auditor considers

# **Format Of Statutory Report**

Yijin Wang

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This book delves into Format Of Statutory Report. Format Of Statutory Report is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Format Of Statutory Report, encompassing both the fundamentals and more intricate discussions.

- 1. This book is structured into several chapters, namely:
  - Chapter 1: Introduction to Format Of Statutory Report
  - Chapter 2: Essential Elements of Format Of Statutory Report
  - Chapter 3: Format Of Statutory Report in Everyday Life
  - Chapter 4: Format Of Statutory Report in Specific Contexts
  - ∘ Chapter 5: Conclusion
- 2. In chapter 1, the author will provide an overview of Format Of Statutory Report. This chapter will explore what Format Of Statutory Report is, why Format Of Statutory Report is vital, and how to effectively learn about Format Of Statutory Report.
- 3. In chapter 2, the author will delve into the foundational concepts of Format Of Statutory Report. The second chapter will elucidate the essential principles that must be understood to grasp Format Of Statutory Report in its entirety.
- 4. In chapter 3, the author will examine the practical applications of Format Of Statutory Report in daily life. This chapter will showcase real-world examples of how Format Of Statutory Report can be effectively utilized in everyday scenarios.
- 5. In chapter 4, the author will scrutinize the relevance of Format Of Statutory Report in specific contexts. This chapter will explore how Format Of Statutory Report is applied in specialized fields, such as education, business, and technology.
- 6. In chapter 5, the author will draw a conclusion about Format Of Statutory Report. This chapter will summarize the key points that have been discussed throughout the book.
  - This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Format Of Statutory Report.

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