FORMAT OF AUDITOR'S REPORT TO THE BOARD OF DIRECTORS ON CONSOLIDATED FINANCIAL STATEMENTS*

Withdrawn pursuant to the issuance of the Guidance Note on Audit of Consolidated Financial Statements by the Council of the Institute of Chartered Accountants of India. The Guidance Note is published elsewhere in this Volume of the Handbook of Auditing Pronouncements and is also available as a separate publication of the Institute.

^{*} Published in March, 2002 issue of 'The Chartered Accountant', p.1167.