

FORMAT OF AUDIT REPORT (REVISED)*

Withdrawn pursuant to issuance of the Auditing and Assurance Standard (AAS) 28, "The Auditor's Report on Financial Statements", issued by the Institute of Chartered Accountants of India in March, 2003. The AAS is published in Volume I of the Handbook of Auditing Pronouncements – Compendium of Statements and Standards (ed. 2003) and is also available as a separate publication of the Institute.

* Published in April, 2002 issue of 'The Chartered Accountant', p.1229.