

31st July 2019

NOTICE

Sub: Procedure and formats for limited review / audit report of the listed entity and those entities whose accounts are to be consolidated with the listed entity

To all Listed Companies

Attention of such aforesaid listed companies are drawn to SEBI Circular Ref. No. [CIR/CFD/CMD1/ 80 /2019](#) dated July 19 , 2019 (copy available at CSE web-site at [www.cse-india.com](#) and SEBI web-site at [www.sebi.com](#)) wherein

“SEBI, on March 29, 2019 issued a Circular No. CIR/CFD/CMD1/44/2019 on the captioned subject. Annex 2 to the said circular contains the formats for audit report and limited review report.”

“Subsequent to the issue of said circular, the Institute of Chartered Accountants of India (ICAI) informed SEBI that ICAI has now revised the SA 700 based on which Exhibits C2, B2, C4, B4, C5 and B5 of Annex 2 to the said circular were issued. Accordingly, the aforementioned audit report formats need to be aligned with SA 700 (Revised).”

This Circular shall be applicable with respect to the financial results for the quarter ending September 30, 2019 and after.

This is for information and necessary action.

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