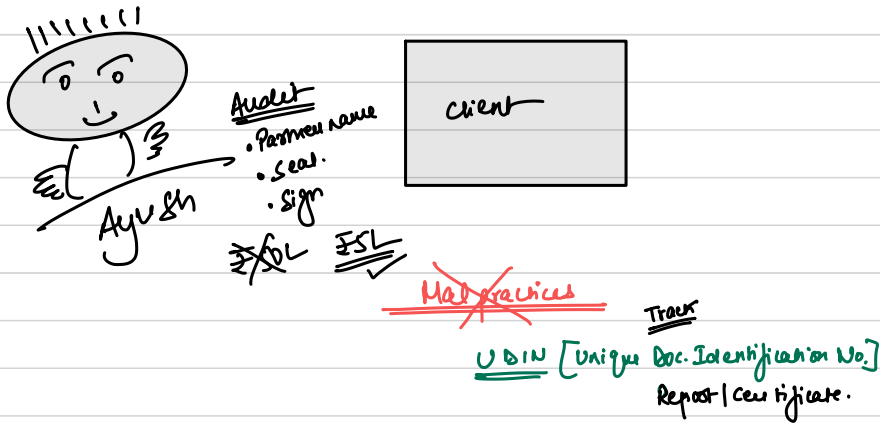


SA 700: Forming an Opinion & Reporting on F.S. { Reporting - Sample Scoring }

SA 200 DDIA CASA : R.A. [F.S. → free from M.M (FIE)]  
 ↳ SA 450 → uncorrected mis. → material?

↓  
Opinion [F.S. → prepared → material respects as per AfRF]

Global world ⇒ AfR of Cos. ⇒ standardised format { uniformity comparability }



Audit Report as per BOTH - SAs & International SA [ISA] / Auditing SA of another jurisdiction [eg Germany]

eg Co. operations - India → AfR - SA  
 Germany → ISA

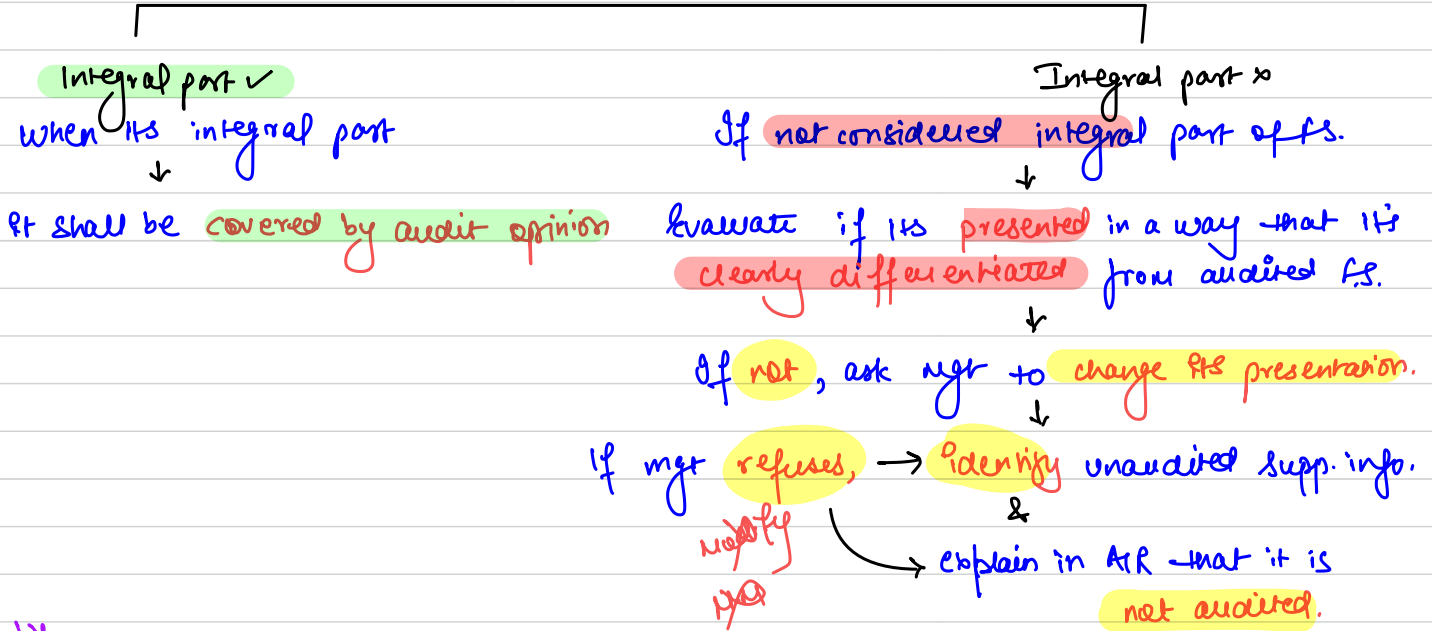
Auditor may refer to SA & ISA in AfR only if:

- a) No conflict b/w SA & ISA that would lead:
  - to form different opinion
  - or
  - not include EoM/one para required by SAs. (SA 706)
- b) AfR included minimum elements reqd. by SAs.

When AfR refers to both SA & ISA → clearly identify the same including jurisdiction of other auditing set. ✓  
 eg Germany.

# Supplementary Info.

If supplementary info. **not reqd. by AfRt.** presented with audited fs.,  
**evaluate** if its **integral part of fs.**, due to **nature & how its presented.**



Q3/4

