



**The Institute of  
Chartered Accountants  
of Pakistan**

**HEAD OFFICE**

Circular No. 06/2009

June 1, 2009

**ALL PRACTICING MEMBERS OF THE INSTITUTE**

Dear Member

**FORMATS OF REVIEW REPORTS ON INTERIM FINANCIAL INFORMATION TO BE ISSUED UNDER ISRE 2410 'REVIEW OF INTERIM FINANCIAL INFORMATION PERFORMED BY THE INDEPENDENT AUDITOR OF THE ENTITY'**

Further to Circular 2/2008, issued on March 31, 2008, the Institute is pleased to issue the enclosed format of Review Report on Interim Financial Information which was approved by the Professional Standards and Technical Advisory Committee in its meeting held on May 5, 2009.

Members are advised to take note of the same.

Thanking you

Yours truly

Muhammad Asif Iqbal  
Director Technical Services

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(Established under the Chartered Accountants Ordinance, 1961-X of 1961)

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## **Auditor's Report to the Members on Review of Interim Financial Information**

### *Introduction*

We have reviewed the accompanying condensed interim balance sheet of ..... as at ..... and the related condensed interim profit and loss account, condensed interim cash flow statement and condensed interim statement of changes in equity for the six-month period then ended (here-in-after referred to as the "interim financial information"). Management is responsible for the preparation and presentation of this interim financial information in accordance with approved accounting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on this interim financial information based on our review.

### *Scope of Review*

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with approved accounting standards as applicable in Pakistan for interim financial reporting.

AUDITOR

Date

Address