

		Statement of Financial Position (Balance Sheet) as at 31 Dec 2025											
		Equity funds		Property, plant & equipment									
1	Trade license & other licenses (b)		Share capital	Land	21	22	Title deed or tenancy contract	21					
2	MoA / AoA & Share Certificate(s)		Statutory reserve	Building	21	22	25	Layout, cost or rent payment details	22				
3	Tenancy contract & utility bills (b)	2	Retained earnings	Plant & machinery	23	25		List, condition & usage details	23				
4	Corporate tax registration & returns	–	Revaluation reserve	Furniture, fixtures & equipment	23	25		Vehicle list from traffic department	24				
5	Previous year's audit report	28	Shareholders' current accounts	Vehicles	23	24	25	Asset register & depreciation working	25				
6	Trial Balance (a) & (b)	11						Sale of or addition to assets during the year	26				
7	Company brochure / profile		Non-current liabilities		Non-current financial assets			Proposed addition or plans to sell assets	27				
8	Manufacturing / trading / contracting process	12	13	38	Borrowings	Deposits	29	14	List of deposits with original receipts	29			
9	Systems manuals and information flow chart	15	15	17	Gratuity	Investment in associates	30	37	All financial & legal details of associates	30			
10	Letterhead & logo (for report headers)		Current liabilities		Current assets				Stock summary (j)	31			
11	Shareholders' current accounts	12	13	38	Borrowings	Inventories	31		List of customers (a) – (h)	32			
		18	38		Trade payables	Trade & other receivables	18	32	33	38	Cut-off lists for provisions & prepayments (b)	33	
12	Facilities letter	16	33		Provisions & accruals	Cash & equivalents	33	34	38				
13	Repayment schedule (b)											Bank reconciliation statement	33
14	Interest calculation											Cash ledger & balance certificate (f)	34
		Comprehensive Income Statement (P&L) for the year ended 31 Dec 2025											
		Revenue		Cost of revenue									
15	Staff benefit schedule (b), (g) & (k)		Sales / Revenue	Material consumed	20	31	35	36		Purchase ledgers (a) – (i)	35		
16	Salary statement (g)	19	20		Other direct costs	36				Expense ledgers (c) & (e) – (i)	36		
17	List of people from MoL (b)		Other income	Staff costs	15	16	17	36		Income ledgers (c) & (e) – (i)	37		
18	List of suppliers (a) – (h)		Interest received	Selling & distribution cost	36					Balance confirmations or Statement of account	38		
19	Sales ledgers (a) – (i)	30	37	39	Administrative costs	36				Relevant details / commensurate information	39		
20	VAT Returns with Workings (b)		Investment income	Financial expenses	12	13	14						

Notes (read with above) to make the information complete and meaningful

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| a) Should include current movements along with the opening and closing balances; current movements means current debits and credits in separate columns. | i) Analysis of incomes & expenses to identify period, revenue/capital nature, relevance to the business, continuity subsequent to the reporting period & carried out with related parties. |
| b) Additional information should be from 2 months before the beginning of the year and up to 3 months after the end of the year or till the date of the signing of the report. | j) Split raw materials, work-in-process, finished goods, goods in transit & scrap/damaged goods; identify slow & non-moving items; provide ageing and impairment; share stock taking record; share location-wise details; identify un-insured stocks and those kept with third parties. |
| c) Product/service wise, party wise, currency wise, country wise with related party identified. | k) Name, joining date, basic salary, last leave date, leave salary, air fare & gratuity payable. |
| d) With ageing, subsequent receipts / payments, insurance, security held and risk of default. | l) Key information (1 to 4), audit basis (5 & 6) and SOPs (7 to 10) are necessary for all audits. |
| e) Include ledger (a) & (b) of parties with exceptionally low or high movement. | m) The auditor will ask additional details, during the audit, depending on the above information. |
| f) Mention transactions carried out in cash, using virtual assets and routed through third parties. | n) If audit evidence is generated by auditor, additional fee will be charged for that work. |
| g) Sample invoices or bills for large transactions and statements for routine transactions. | o) Lack of information will constitute limitation of scope and attract qualification |
| h) If system can generate, share monthly columnar summary to identify trends. | |