Required Theme Files For Wordpress

style.css

Your theme's main stylesheet file. This file will also include information about your theme, such as author name, version number, and plugin URL, in it's header.

index.php

The main template file for your theme. This will be the template for the homepage on your site unless a static front page is specified.
If you only include this template file, it must include all functionality of your theme. However, you can use as many relevant template files as you want in your theme.

03

comments.php

The comment template which is included wherever comments are allowed.

This file should provide support for threaded comments and trackbacks, and should style author comments differently than user comments.

04

screenshot

In the WordPress.org theme directory, the screenshot acts as a visual indicator of what your theme looks like. It is visible both in the web view and in the admin dashboard. The screenshot must not be bigger than 1200 x 900px.