

[Pursuant to section 132 of the Companies Act, 2013 and rule 5 of the National Financial Reporting Authority Rules, 2018]



***Annual Return To Be Filed By Auditor
With The National Financial
Reporting Authority***

1.1 NAME AND CONTACT DETAILS OF THE AUDITOR

(a) Category of auditor	☐ Individual	☐ Firm	☐ Indian LLP
	☐ Foreign LLP		

(b) Limited Liability Partnership Identification Number (LLPIN) or any other registration number

(c) Name of the Auditor

(d) Income Tax PAN of Auditor

(e) Details of the Auditor's registration number as under

(i) Assigned by: (Give name of regulator/agency who assigns such registration numbers in the jurisdiction of operations)

(ii) Country of registration

(iii) Registration number with the regulator/agency

(f) Registered address of the Auditor

(g) Mailing address
(if different from the above)

(h) Telephone number of the Auditor's registered office (incl. country and area codes)	
(i) Website address of the Auditor, if any	

2. REPORTING PERIOD

(a) Start of reporting period for annual return (01/04/YYYY)	
(b) End of reporting period for annual return (31/03/YYYY)	

3. GENERAL INFORMATION CONCERNING THE AUDITOR

3.1 JURISDICTIONAL INFORMATION

(a) Whether the Auditor of the body corporate specified in rule 3(1)(e) has been subjected to a review in the nature of a 'quality control review' concerning the audit and attestation services of the Auditor by a regulator/agency in the relevant jurisdiction.

☐ Yes ☐ No

(i) Name of Regulator/agency	
(ii) Date of such review	
(iii) Validity period of such review	
(iv) Rating (please provide the standard rating scale followed)	
(v) Any adverse remarks by the regulator/ agency providing such rating	

(b) Whether the Auditor filing the annual return has been subjected to any other reviews by other regulators.

☐ Yes ☐ No

(i) Name of Regulator	
(ii) Date of such review	
(iii) Validity period of such review	

(iv) Rating (please provide the standard rating scale followed)

(v) Any adverse remarks by the regulator providing such rating

4. AUDIT CLIENTS AND AUDIT REPORTS OF THE AUDITOR

(a) Number of entities specified in rule 3(1) (a) to (d) for which the Auditor issued any audit report(s) during the reporting period:

I. Provide the following information concerning each entity specified in 4(a) above:

1. Name of company/body corporate

2. Corporate identity number (CIN) or PAN of body corporate

3. Global Location Number

4. Select the class(es) in which the company/ body corporate is governed:-

- ☐ company whose securities are listed
- ☐ unlisted companies covered under clause (b) of sub-rule (1) of rule 3
- ☐ insurance company
- ☐ banking company
- ☐ company engaged in the generation or supply of electricity
- ☐ company governed by a special Act

Name of special Act

☐ body corporate incorporated by an Act in accordance with clause (b), (c), (d), (e) and (f) of sub-section (4) of section 1 of the Companies Act, 2013

☐ body corporate which has been referred by the Central Government (copy of the order to be attached)

5. Registered address of the company/ body corporate

6. Date of the audit report (dd/mm/yyyy)

7. (A) Name of Engagement Partner

(B) Registration Number

8. (A) Name of Engagement Quality
Review Partner

(B) Registration Number

9. Whether audit report has been modified.

☐ Yes

☐ No

10. Total fees and expenses received by the Auditor from each company or body corporate referred to in Sl. No. 1 in Indian Rupees as under:-

(i) statutory audit services

(ii) tax audit and other taxation services

(iii) attestation and certification services

(iv) non-audit services

(v) out-of-pocket expenses

11. If fees not received in Indian Rupees,
rate of conversion used for

converting the same from any other currency to Indian Rupees

12. Any findings in the Auditor's report which are unfavourable or qualified

☐ Yes

☐ No

Details

13. Whether Auditor is unable to express any opinion on any specified matter in the Auditor's report

☐ Yes

☐ No

Details

(b) Number of entities specified in rule 3(1) (e) for which the Auditor issued any audit report(s)
during the reporting period

I. Provide the following information concerning each entity specified in 4(b) above:

1. Name of body corporate

2. Foreign company registration number (FCRN)
of the company or Identity number of body corporate

3. Global Location Number (GLN)

4. Registered address of the
body corporate

5. Date of the audit report

6. Whether audit report has been modified.

☐ Yes

☐ No

7. Fees and expenses received by the Auditor from each company or body corporate referred to in sl.no.
1 in Indian Rupees as under:-

(i) statutory audit services

(ii) tax audit and other taxation services

(iii) attestation and certification services

(iv) non-audit services

(v) out-of-pocket expenses

8. If fees not received in Indian Rupees,
rate of conversion used for converting the same
from any other currency to Indian Rupees.

9. Any findings in the Auditor's report which are unfavourable or qualified

☐ Yes

☐ No

Details

10. Whether Auditor is unable to express any opinion on any specified matter in the Auditor's report

☐ Yes

☐ No

Details

11. Whether Generally Accepted Auditing Standards (GAAS) have been followed

☐ Yes

☐ No

(a) if no, then name of the auditing standard followed

12. Whether Generally Accepted Accounting Principles (GAAP) have been followed

☐ Yes

☐ No

(a) if no, then name of the accounting standard followed

13. Period covered by the financial statements

that were the subject of the audit report

(dd/mm/yyyy) to (dd/mm/yyyy)

14. CIN or PAN of the company/

body corporate of which the

entity in Sl. No. 1 above is a subsidiary or
associate company.

15. Name of the company/body corporate of
which the entity in Sl. No.1 above is a subsidiary
or associate company.

16. Consolidated income of the company/body
corporate referred in Sl. No. 15 above

17. Consolidated net worth of the company/
body corporate referred in Sl. No. 15 above

18. Income of the subsidiary/associate referred
in Sl. No. 1

19. Networth of subsidiary/associate
referred in Sl. No. 1

20. LLPIN/ Registration Number of the firm
that issued the audit report(s) for the entity
in Sl. No. 15 above

21. Name of the firm referred to in Sl. No. 20.

**5. AUDIT-RELATED MEMBERSHIPS, AFFILIATIONS, OR SIMILAR ARRANGEMENTS
OF THE AUDITOR**

(a) Membership or affiliation of the auditor with any network in connection with the provision of audit
services ☐ Yes ☐ No

(b) If the response to the above is Yes, identify the entity with which the Firm has such relationship:

1. Entity name

2. Entity address

3. Country		
4. Provide a brief description of the relationship the Firm has with this entity		
5. Whether such network is registered with ICAI ☐ Yes ☐ No If yes, provide the registration number		
Note : Item 5(b) does not require information concerning every other entity that is part of the network, but only information concerning the network, or the principal entity through which it operates.		
6. PARTNERS AND EMPLOYEES OF THE AUDITOR		
6.1 PARTNERS		
(a) Number of partners		
(b) Details of the partners		
Name	Registration Number assigned by the Regulator	Names of every firms of auditors in which the person is partner
6.2 EMPLOYEES		
Provide the total number of Chartered Accountants or its equivalent (in any relevant jurisdiction) employed by the Auditor		
7. DETAILS OF DISCIPLINARY OR OTHER PROCEEDINGS INITIATED AGAINST THE AUDITOR		
(a) Total number of criminal, civil or disciplinary actions or proceedings against any partner or employee of the Auditor in connection with any audit in the past five years.		
I. Provide the following details:-		
1. Nature ☐ Criminal ☐ Civil ☐ Disciplinary		
2. Person against whom proceedings have taken place ☐ Partner ☐ Employee		
3. Name of partner/employee		
4. Name of the regulator/agency that has initiated the disciplinary action		
5. The date of the relevant proceedings		
6. Brief description of the same		

7. Whether a final order has been passed
O Yes O No

8. SPECIAL CIRCUMSTANCES

8.1 RESIGNATIONS

1. Whether the auditor has resigned from his post in any company/body corporate during the past three years:

O Yes O No

2. Number of companies/bodies corporate in which the auditor resigned during the past three years

CIN/PAN of the company/body corporate	Name of the company/body corporate	Reporting period for which the resignation was submitted (DD/MM/YYYY) to (DD/MM/YYYY)

8.2 WITHDRAWAL OF AN AUDIT REPORT

1. Whether the Auditor has withdrawn an audit report on financial statements, or withdrawn its consent to the use of its name in a report, document, or written communication in the past three reporting periods.

O Yes O No

2. Number of companies/bodies corporate in which such withdrawal took place during the past three years

CIN/PAN of the company/body corporate	Name of the company/body corporate	Reporting period for which the withdrawal took place (DD/MM/YYYY) to (DD/MM/YYYY)

8. QUALITY CONTROL POLICIES OF THE AUDITOR

A statement of the quality control policies and procedures of the Auditor for its auditing practice during the reporting period

10. CONSENT

The Firm has consented to co-operate and comply with any request for information or the production of documents made by the National Financial Reporting Authority (NFRA) in furtherance of its powers and responsibilities under the Companies Act, 2013 and the National Financial Reporting Authority Rules, 2018 as amended from time to time.

SIGNATURE OF PARTNER OR AUTHORISED OFFICER.