

33	Interest & Finance Charges: (a) For manufacturing activity (b) Others (c) Total (a to b)					
34	Total Cost of Sales (excluding excise duty/service tax) of packed quantity sold					
35	Sales realization Less: Excise duty & others statutory levies					
36	Net Sales Realization					
37	Margin					
38	Add: export benefits and incentives, if any					
39	Total margin (including export benefits)					
40	Ex-factory price (excluding sales tax)					
41	Maximum retail price (excluding sales tax etc.)					
42	Maximum retail price, if any, prescribed by the Government/statutory body etc.					

Note:

1. Separate proforma shall be prepared for each type/variety/ description of good(s)/service(s) under reference.
2. Separate proforma shall be prepared for the quantity used for captive consumption, quantity sold within the country and the quantity exported. Expenses incurred on export and the incentive earned thereon shall be indicated in the proforma applicable for the quantity produced and exported.
3. Separate proforma shall be prepared for any related party/inter-unit transfer of intermediate/finished good(s)/service(s) under reference.
4. The proforma may be suitably modified to cover the special features, if any, of the good(s)/service(s) covered.
5. Indicate whether the prices of the good(s)/service(s) covered are ex-factory prices, F.O.R prices, door delivery prices or any other terms. In case of ex-factory prices, whether cost of dispatch packing materials, freight, insurance and delivery charges are recoverable from the customers separately.

Form No. CRA-4

Form for filling Cost Audit Report with the
Central Government

[Pursuant to Rule 6 (6) of the Companies (cost records and audit) rules, 2014]

PART 1—GENERAL INFORMATION**Note :** All fields marked in *are to be mandatorily filled.1* (a) Corporate identity number (CIN) or foreign
company registration number of the company

Pre-Fill

(b) Global location number (GLN) of company

2. (a) * Name of the company

(b) *Address of the registered office or of the
principal place of business in India of the company

(c) *E-mail address of the company

3. (a) *Financial year

From

(DD/MM/YYYY)

To

(DD/MM/YYYY)

(b) *Date of Board of Directors meeting in which
Annexure to the cost audit report was approved

(DD/MM/YYYY)

4 (a) *State number of good (s) /service (s) for which the Cost Audit Report is being submitted

(c) *Details of such good (s) /service (s) of the company (Number of rows depending on 4 (a) above)

Good (s)/servie (s) Covered

- 5 (a) *State number of goods (s)/service (s) not covered in the Cost Audit Report
- (d) (b) *Details of such good (s)/service (s) of the company (Number of rows depending on 5 (a) above)

Good (s)/servie (s)

6 Details of the cost auditor

- (a) *Category of the the cost auditor Individual Cost accountant's firm LLP
- (b) *Name of the cost auditor or the cost auditor's firm appointed as cost auditor of the company

(c) *Membership number of cost auditor or cost auditor's firm's registration number

(d) Address of the cost auditor or cost auditor's firm

- (i) Line I
Line II
(ii) City
(iii) State
(iv) Country
(v) Pin Code

(f) *E-mail Id oft he cost auditor or cost auditors's firm

7 (a) *Whether the cost auditor's report has been qualified

Yes No

If yes, please state

(b) *Whether the cost auditor's report has any reservations

Yes No

If yes, please state

(c) *Whether the cost auditor's report has any adverse remarks

Yes No

If yes, please state

8 (a) *Whether the cost auditor's report contain any observation or suggestions

Yes No

(b) *If yes, cost auditor's observations/ suggestions

Yes No

PART-II**Attachments :**

- 1 Cost audit report Attach
- 2 Operational attachment (s) – if any Attach

List of attachments

Remove attachment

Verification :

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

I have been authorised by the Board of Director's resolution number

dated (DD/MM/YYYY)

To sigh and submit this form.

I am authorised to sign and submit this form.

To be digitally signed by :

Managing Director or Director or Manager or Secretary (in case of an Indian company)
or an authorised representative (in case of a foreign company)

Digital
Signature

*Designation

*Director identification number of the Director or Managing Director; or the manager
or of authorised representative; or Membership number, if applicable of the secretary

Director of the company

Digital
Signatures

Director identification number of the director

Modify

Check Form

Prescrutiny

Submit

This e-form has been taken on the file maintained by the Central Government through electronic mode and on the basis of
statement of correctness given by the filling company and the cost auditor