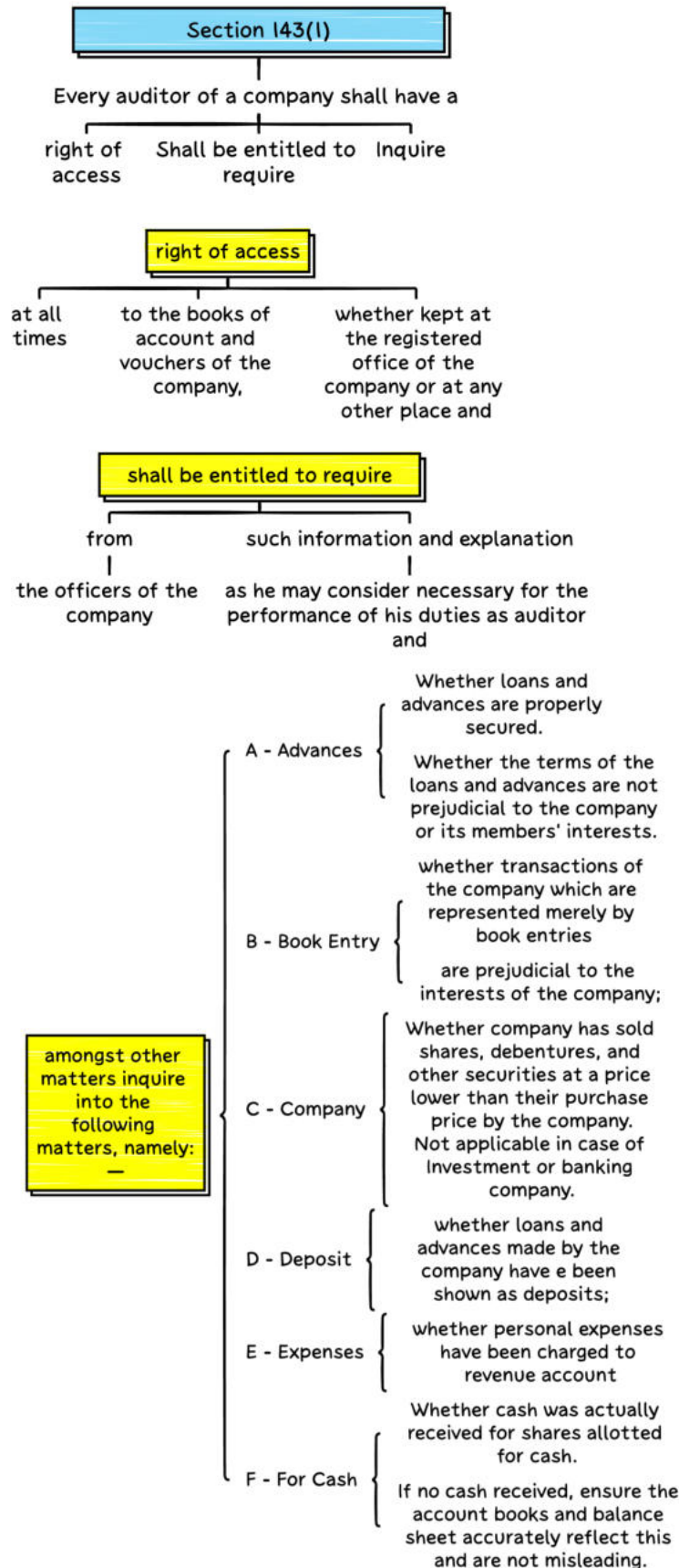


# Reporting Requirements Under The Companies Act, 2013

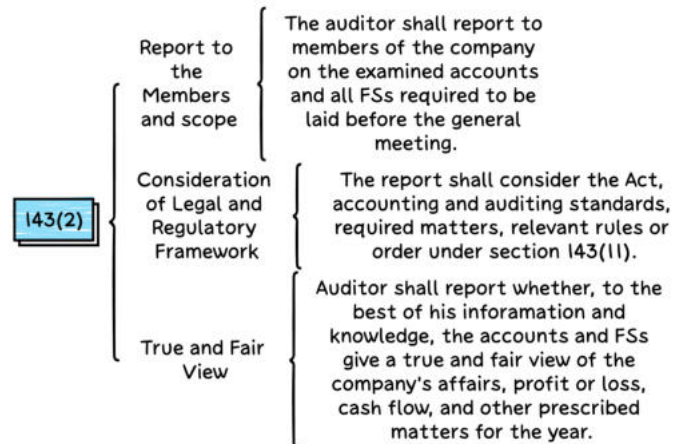


Provided that the auditor of a company which is a holding company shall also have the right of access to the records of all its

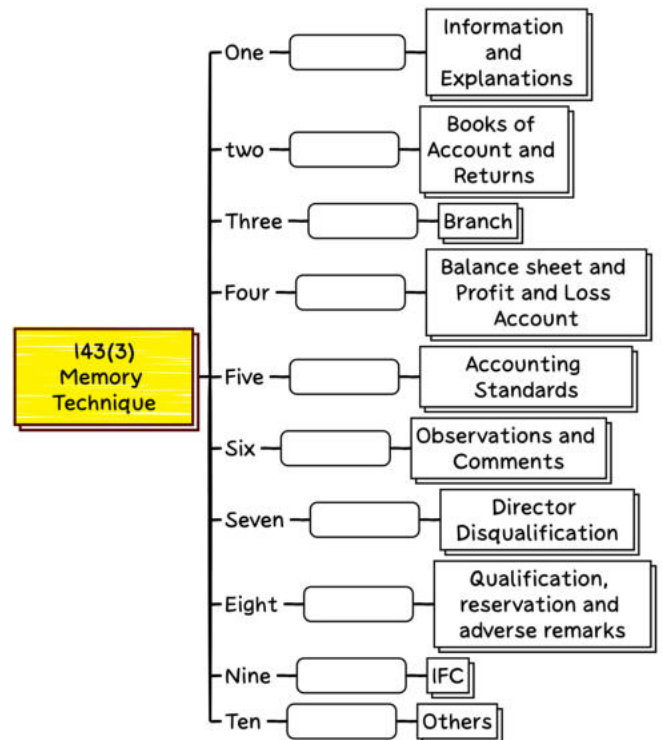
subsidiaries and associate companies insofar as it relates to the consolidation of its FSs with that of its subsidiaries and associate companies.

## Auditor's Reporting Requirements on Specific Matters

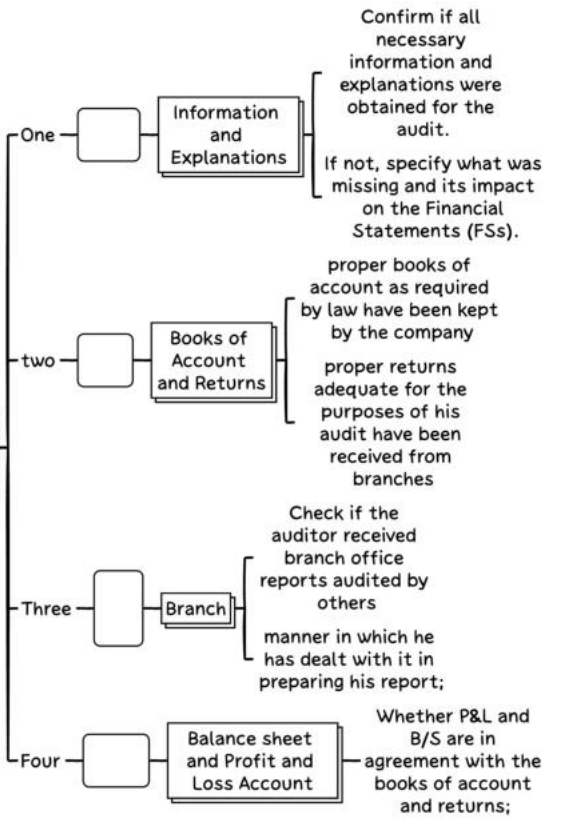
- **Condition for Reporting** – The auditor is only required to report on the matters specified if there are special comments or concerns regarding any items.
- **Satisfaction and Duty** – If satisfied with the inquiries, the auditor is not obligated to further report on being satisfied.
- **Adverse Findings** – A report to the members is necessary if any adverse findings are discovered during the audit.



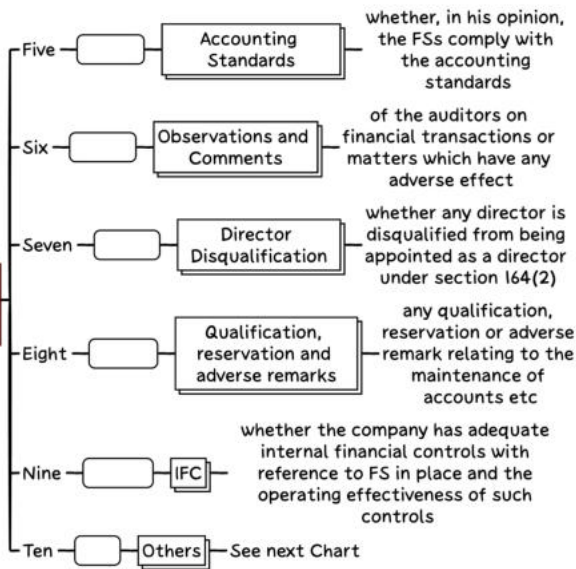
## Section 143(3)



**143(3)  
Matters in  
Detail - Part I**



**143(3)  
Matters in  
Detail - Part 2**



**Reporting requirement on adequacy and operating effectiveness of internal financial controls (IFCs) NOT APPLICABLE to a private company which is a-**

