

# Ethical Std Board Decisions

Profit  
People  
Planet

## Business Responsibility & Sustainable Reporting

### • BRSR Reporting

Statutory Auditor  
f.s.

Prepare B.R.S.R Report

Advisory Services [BRSR]

Assurance on BRSR.

opinion

Agreed upon Procedure [SRS4400]

eg. Test Debtors → con firmations.

Compilation Engg. (SRS 4410)

\*prepare f.s.

### • Stat. auditor

client

40%

## Skill development Council Centres

### Services Assessment / Performance Audit

CAIP?

As per Sec 2(2)(iv) of CA Act 1949,  
M.C.S allowed.



Thought: • Quality?  
• Books time?  
• Doubts time?

lectures Buy

↓  
Quality check  
↓

Mystery Auditor

CAIP?

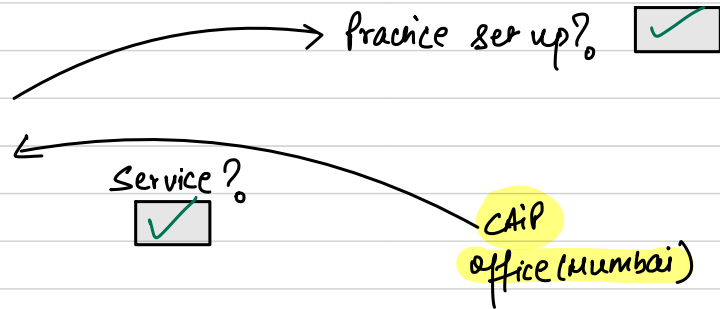
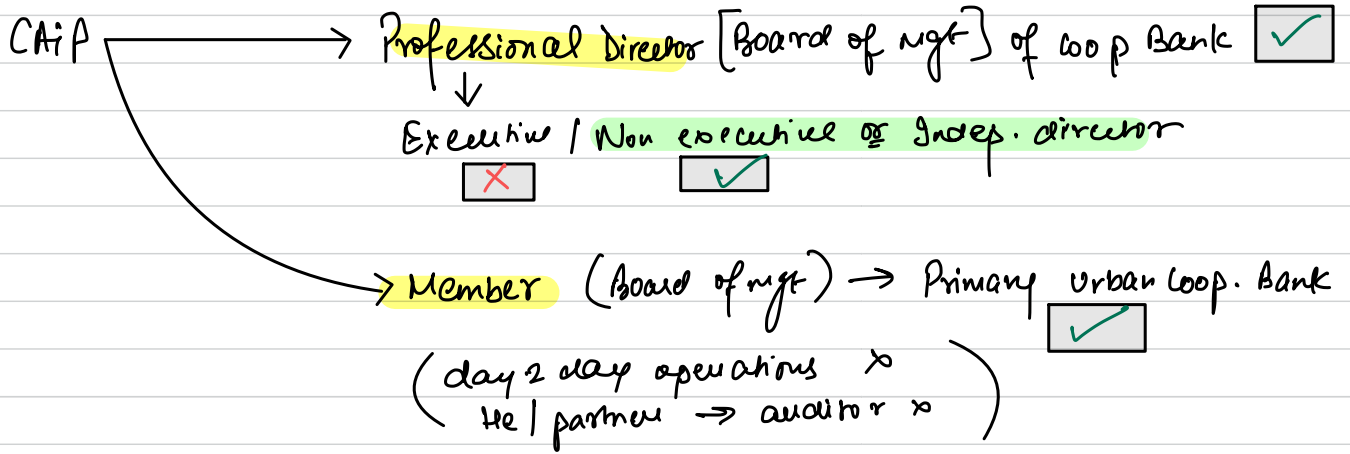
• CAIP → Co. [Director | promoter] ?

Co. Portal ?   
mention

Prof attainments | firm name?

as it violation of clause (6) & (7) of CA Act 1949.  
Solicitation  
Advertise.

• Loop. Bank



- GIFT City or IFSC  
[Gujarat International Financial Tech] [International Financial Services Centre]

(Solicitation)  
clause? (6) Part I first schedule.  
Allowed?

Visiting Card

CA Shubham Keshvani  
(B. Com (H), SRCC)

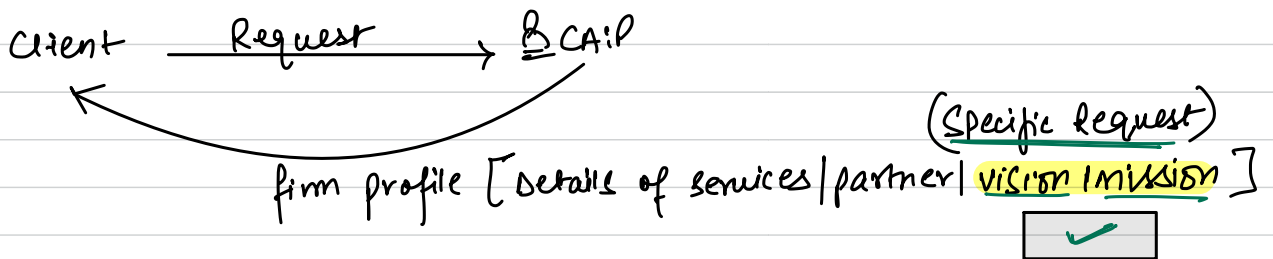
9560 7666  
sk@xyz.com

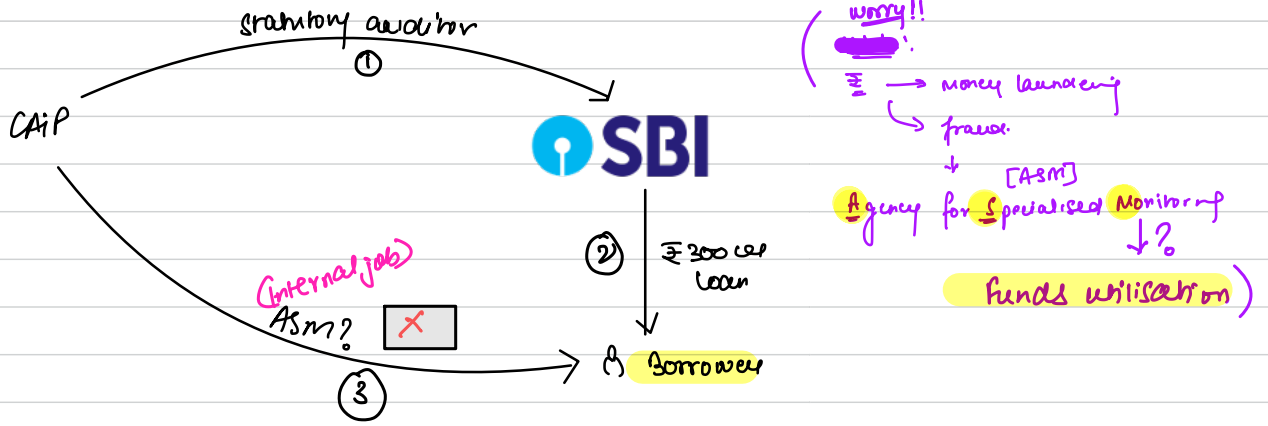
front

Vision "x x x x x x x"

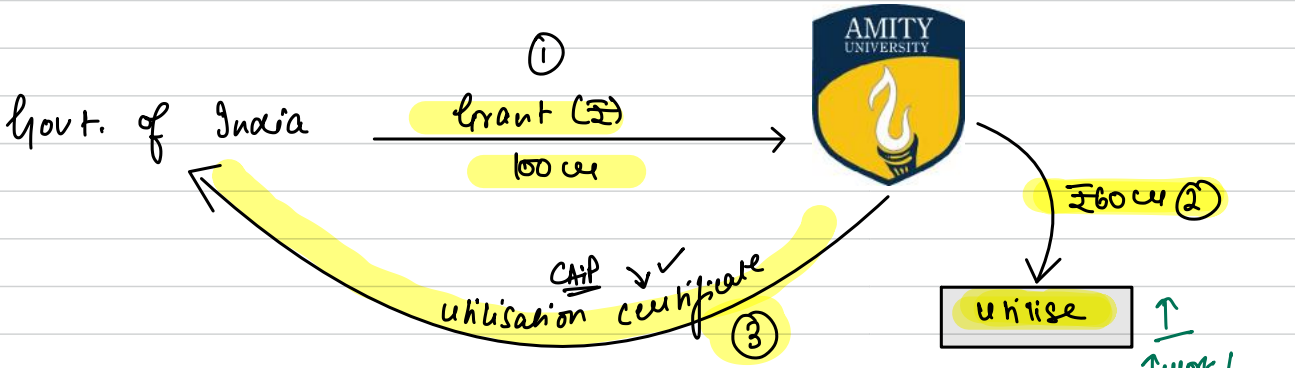
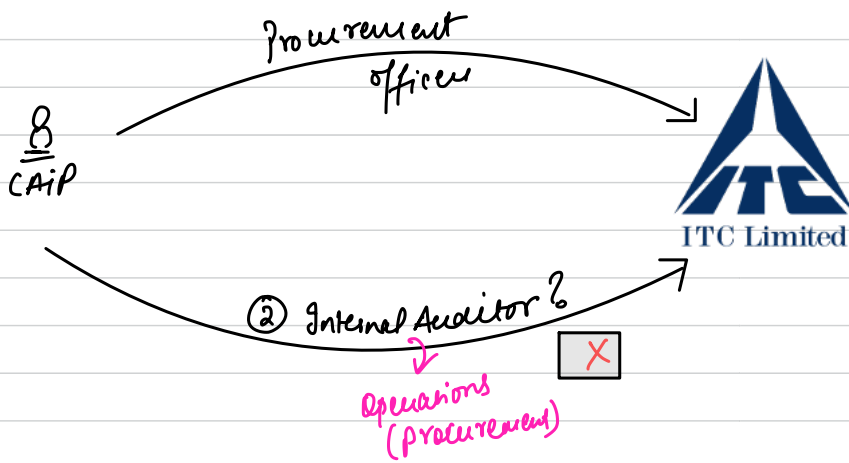
Mission "x x x x x x x"

back





Rule: Bank → External auditor → Internal Assignments? [X]  
 (Stock audit, concurrent audit etc.)  
 Borrower



CAIP fees ⇒ 2% of Govt ⇒ 1.2 cr? [✓]

(Clause 10/1/1) Reg. 192 CRV fund mgt C.O. services + 1% + Non Non

ZERODHA

CAIP [Stat. Tax audit]

valuation of unquoted equity shares?

(Shares → unlisted/unquoted)

[X], if prohibited by law.

# Cipla

→ Trademark/Patent

(Medicines)  
pharma

Professional Advice

- valuation ✓
- Accounting ✓
- Tax planning etc ✓

CAIP?

lawyer

Attorney (legal matters)

- filing application → Registry
- Represent in legal proceedings

CAIP?

CAIP

Stat. Audit?

Eduserve charitable society

govern (managing)

Director

(Honorary position)

(President, managing committee)

Bright future school

UDYOG AADHAAR  
Online MSME Registration

UDYAM REGISTRATION

Udyog Aadhar Registration

Udyog Aadhar Certificate

Govt Benefits/Subsidies

CA firm Register?

Co. shares

Stat. auditor hold?

Internal auditor hold?  Allowed

CAIP

messages (services)

People?

direct solicitation + Advertisement

Co.

CAIP (Director)\*

ROC forms file?

Execution (prohibited)

Auditor?

Joint venture

\* Non-Executive director + Reside in India ≥ 182 days (calendar year) + Sitting fees to attend Board meets.



Apple Inc. [foreign Co.]

CA (or CAIP)

Authorized Representative

- Represent Co. intt - Court (Regulators)
- Compliances
- prepare & approve fs.
- Banking Activities.

Audit?

Provision

CAIP<sub>1</sub> + CAIP<sub>2</sub>

Joint Training Session on G.S.T.

their clients

Share

Allowed?

fees (₹)



CAIP

Professional activities (Services)

file ITR  
GST Registration etc.

Kiosk?

aid  
marks / mc Donator  
Kiosks

CA in Service (Employee)

e-Return registration?

(x conflict with employment obligation)

Returns certify?

CAIP

Equity Research Advisor?

Retail Reports publish?

(It's treated as business / occupation)

clause 11/1 / first

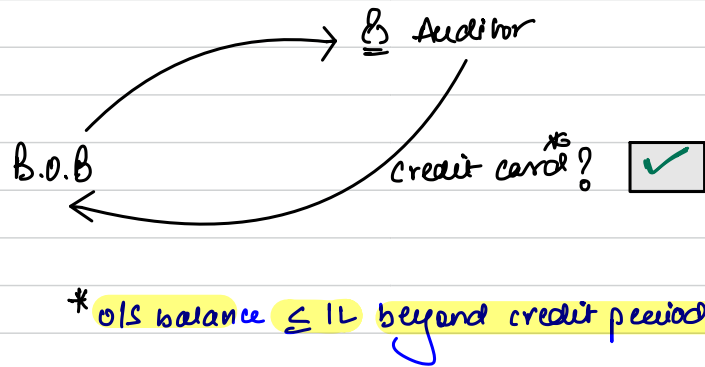
● \* CA member → Trust → Audit?

Note:

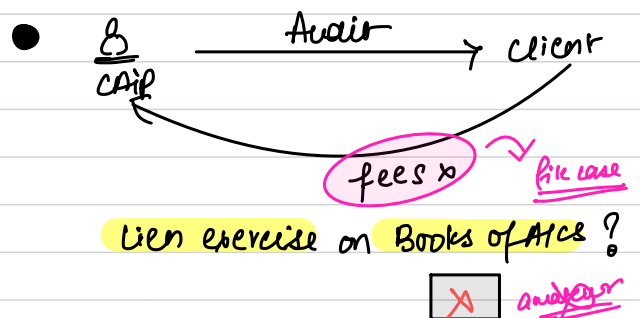
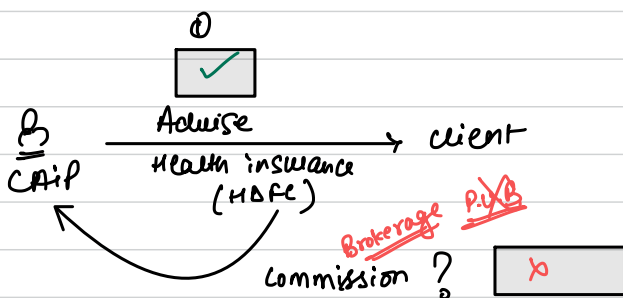
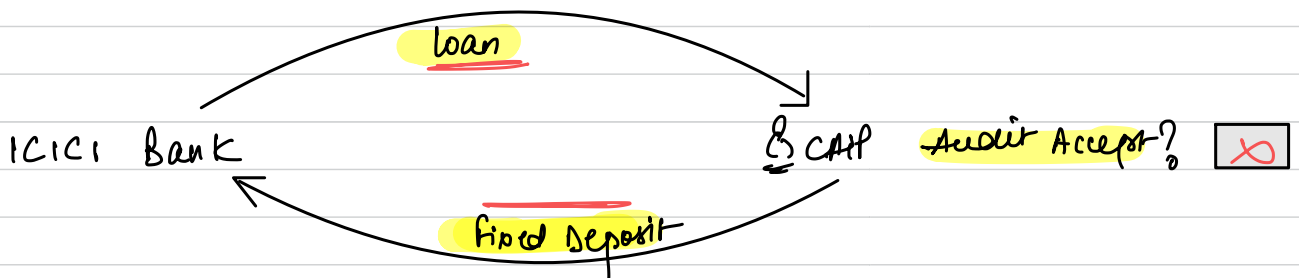
clause 4|1|2: Partner → Trust (Trustee/Employee) <sup>Subs. mtg</sup>  
 ↓  
 Audit?

- Trustee (owner/manager)
- Member (defined to)

● Client → Digital Signature Certificate → CAIP Registration Authority?



leg O/S Amt. ₹15,000. Due date 30.6.25. ⇒ pay x ⇒ Auditor?



CAIP → custom Broker license?

CAIP → UTI, CIC, NSDL Agencies?

Trust → CAIP (settlor)?  Agent (Broker)

↓  
creates trust, donates initial assets for beneficiary <sup>noble cause</sup>

CA employee → Tax Representation Service

- Employee?
- Other employees?

