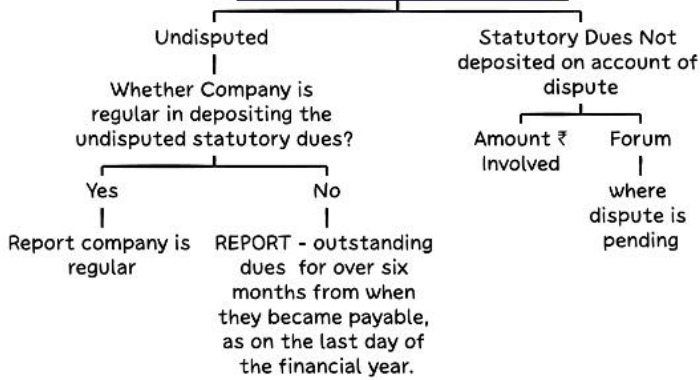


Para 3 (vii) Statutory Dues



Para 3(viii) - Unrecorded income

Whether any transactions

- not recorded in the books of account
- have been **surrendered** or **disclosed**
 - as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether
 - the previously unrecorded income has been **properly recorded** in the books of account during the year;

Para 3(ix) Repayment of Loan Etc

Company Defaulted ?				
Repayment of Loan or other borrowings or in payment of interest	Yes	Period and amount as per format	Nature of borrowing, including debt securities	
			Name of lender	lender wise details to be provided in case of defaults to banks, financial institutions and Government.
			Whether principal or interest	
			Amount not paid on due date	
			Remarks, if any	
			No. of days delay or unpaid	
			No	Report - The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

Company Declared Wilful defaulter?	By any bank or financial institution or other lender;		
Term loans	applied for the purpose for which the loans were obtained;	Yes	
		No	Amount Purpose
Funds raised on short term basis	Utilised for Long-term purpose	Yes	
		No	Nature Amount Report
Funds from any person on account of or to meet	Obligation of	subsidiaries, joint ventures or associate companies	Details Amount Nature
Pledge of securities of subsidiaries, joint ventures or associate companies	Yes	Details	
		Company defaulted on repayment	Yes No
	No	Report	

Para 3(x) - IPO FPO etc				
Money Raised IPO / FPO (Including Debt)	applied for the purposes for which those are raised	Yes	Report. delays or default	
		No	details subsequent rectification, if any	
	No	Report the same		
Company has made any preferential allotment or private placement?	Yes	whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied	Yes	
			No	Details Amount Non-Compliance
	Yes	funds raised have been used for the purposes for which the funds were raised	Yes	
			No	Details Amount Non-Compliance
No	Report the same			

3(xi) - Reporting on Fraud			
Fraud by the company Fraud on the company	Noticed?	Yes	Nature
			Amount
	Reported?	Yes	Nature
			Amount
Report under u/s 143(12)	Whether any report under sub-section 12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4?		
whistle-blower complaints	whether the auditor has considered whistle-blower complaints, if any, received during the year by the company?		

As per Guidance Note on CARO 2020, while reporting under this clause with regard to the nature and the amount involved of the frauds noticed or reported, the auditor may also consider the **principles of materiality** outlined in Standards on Auditing.

Para 3(xii) – Nidhi Company

- Whether the **Nidhi Company** has complied with the **Net Owned Funds to Deposits** in the ratio of **1:20** to meet out the liability;
- whether the Nidhi Company is maintaining **ten per cent unencumbered term deposits** as specified in the Nidhi Rules, 2014 to meet out the liability;
- whether there has been any **default** in payment of **interest** on deposits or repayment thereof for any period and if so, the details thereof.

Para 3 (xiii) – Related parties

Whether **all** transactions with the **related parties** are in compliance with **sections 177 and 188** of Companies Act where applicable and the details have been **disclosed** in the FSs, etc., as required by the applicable **accounting standards**

Para 3 (xiv) – Internal audit system

- whether the company has an **internal audit system** commensurate with the **size** and **nature** of its business;
- whether the **reports** of the **Internal Auditors** for the period under audit were **considered** by the statutory auditor.

Para 3 (xv) – Non-cash transactions with directors

Whether the company has entered into any **non-cash transactions** with **directors** or persons connected with him and if so, whether the provisions of **section 192** of Companies Act have been complied with

Para 3(xvi) – Registration with RBI

- whether the company is **required** to be **registered** under **section 45-IA** of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been **obtained**;
- whether the company has conducted any Non-Banking Financial or Housing Finance activities **without a valid Certificate** of

Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

- whether the company is a **Core Investment Company (CIC)** as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the **criteria** of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria; (CIC? CIC Criteria? Exemption? Exemption Criteria?)
- Whether the Group has **more than one CIC** as part of the Group, if yes, indicate the **number of CICs** which are part of the Group;

Core Investment Companies

- Core Investment Companies (CICs) are specialised Non-Banking Financial Companies (NBFCs).
- A Core Investment Company registered with the RBI has an asset size of above Rs 100 crore.
- Their main business is acquisition of shares and securities with certain conditions.

Para 3(xvii) – Cash Losses

Whether the company has incurred cash losses in the **financial year** and in the immediately **preceding financial year**, if so, state the **amount** of cash losses

Para 3 (xviii) – Resignation of Auditor

Whether there has been any **resignation** of the statutory auditors during the year, if so, whether the auditor has taken into **consideration** the issues, **objections** or **concerns** raised by the **outgoing auditors**.

Para 3 (xix) – Existence of Material Uncertainty

- On the **basis** of the
 - financial ratios,
 - ageing and
 - expected dates of realisation of financial assets and
 - payment of financial liabilities,
 - other information accompanying the FSs,
 - the auditor’s knowledge of the Board of Directors and management plans,
- whether the auditor is of the opinion that
 - no material uncertainty exists** as on the date of the audit report
 - that company is **capable** of meeting its **Liabilities** existing at the date of balance sheet
 - as and when they fall due within a period of one year from the balance sheet date.

Para 3(xx) – Transfer of unspent CSR amount

- a. whether,
- in respect of *other than* ongoing projects,
 - the company has transferred *unspent amount* to a *Fund* specified in Schedule VII to the Companies Act
 - within a period of *six months* of the expiry of the financial year
 - in *compliance* with second proviso to sub-section (5) of section 135 of the said Act;
- b. whether
- any amount *remaining unspent* under subsection (5) of section 135 of the Companies Act, pursuant to any ongoing project,
 - has been *transferred to a special account* in *compliance* with the provision of subsection (6) of section 135 of the said Act.

Para 3(xxi) – Qualifications or Adverse remarks

- Whether there have been any *qualifications* or *adverse remarks* by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the *consolidated FSs*,
- if yes,
 - indicate the *details* of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.