# Cost Auditor’s Report

**COST AUDITOR'S REPORT**

I/We \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ having been appointed to conduct an audit of cost accounts of M/s \_\_\_\_\_\_\_\_\_\_\_\_ have examined the books of account and the statements specified under first proviso to sub-section (1) of section 220 of the Companies Act, 2017 and the other relevant record for the year ended on ${end} and report that.

I/We have/have not obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of this audit.

in my/our opinion -

a. proper cost accounting. records as required first proviso to sub-section (I) of section 220 of the Companies Act, 201 7 (XIX of 2017) and as required by these regulations. have been / have not been kept by the company;

b. proper returns. statements and schedules for the purpose of audit of cost accounts have / have not been received from branches not visited by me/us: and

c. the said books and records give/do not give the information required by the regulations in the manner so required.

in my/our opinion and, subject to best of my/our information –

a. the annexed statement of capacity utilization and stock-in-trade are/are not in agreement with the books of account of the company and exhibit/ do not exhibit true and fair view of the company's affairs; and

b. cost accounting records have/have not been properly kept so as to give a true and fair view of the cost of production, processing, manufacturing, marketing, cost of sales, profit margin on indigenous and export sales and any other information of the undermentioned products of the company, namely: -

(i) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The matter contained in the Appendix III forms part of this report and approved by the board on

[dd/mm/yy]

Dated: This …………………. day of ………………….

Signature:

(${user})