

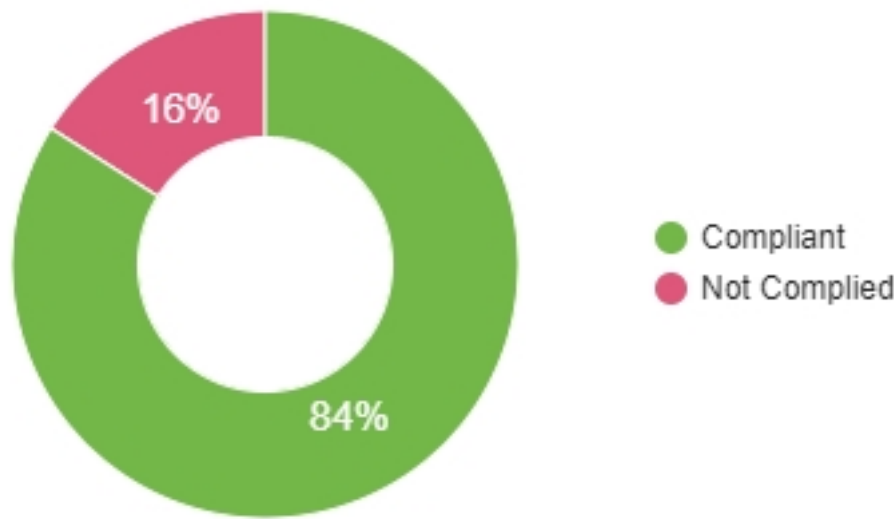


Audit Report Summary

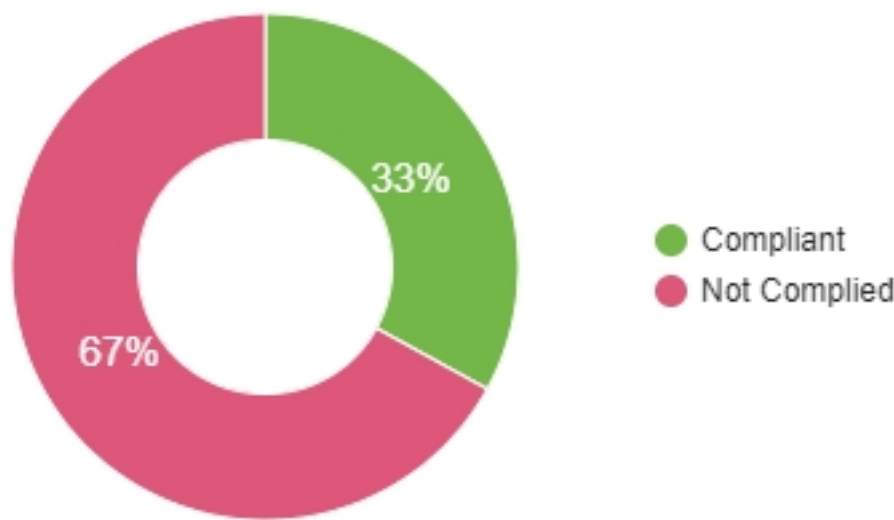
Compliance Audit - February 2023 Audit Conducted For: Trilegal

Auditor Name	Vendor	Unit	Date Of Audit	Period Of Audit	Closing Date
Jesbella	Nikad India Business Solutions	Trilegal-Bengaluru-Nikad India (Trilegal-Bengaluru)	2023-03-08 21:38:39	2023-02-01 To 2023-02-28	2023-04-27 10:02:13

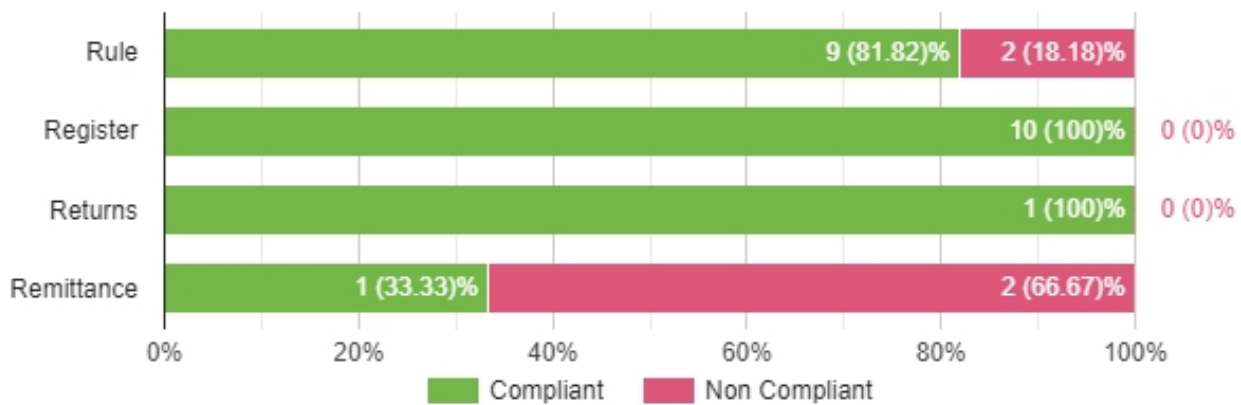
Overall Compliance Score %



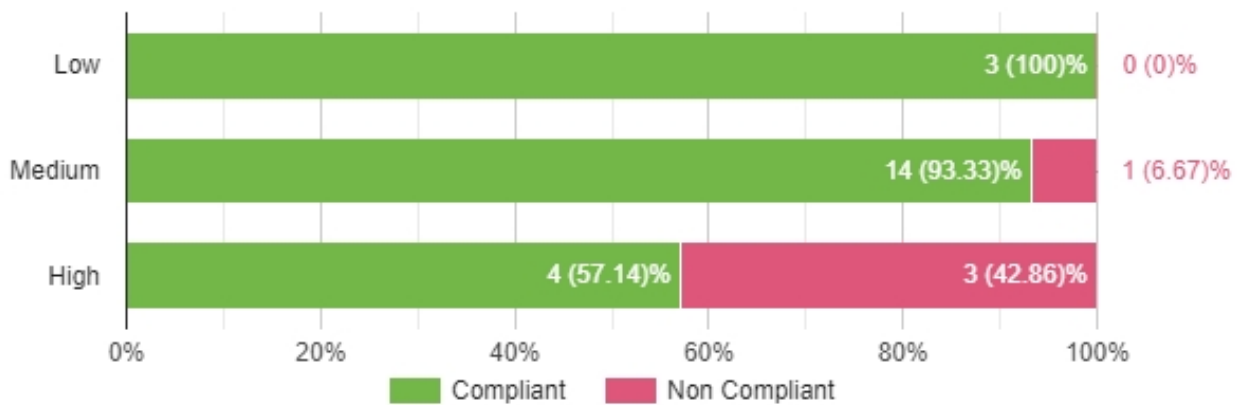
Critical Score %



Compliance % By Compliance Type



Compliance % By Risk



Compliances Status Count		
Compliances Cleared	Compliances Not Cleared	Compliances Not Applicable
21	4	16

List of Preliminary Checklist Items			
Checklist Items	Values	Status	Remark
Cushman Checklist			
Copy of PO for audit period		Not Cleared	
Count of invoices uploaded		Not Cleared	
Upload valid invoices for audit		Not Cleared	
Invoice number		Not Cleared	

List of Preliminary Checklist Items			
Checklist Items	Values	Status	Remark
Invoice amount details		Not Cleared	
Headcount		Not Cleared	
Whether CLRA is applicable to you on this site basis headcount deputed		Not Cleared	
Is your organizations's name included in FORM II by Principal Employer		Not Cleared	
Do you pay Bonus - Monthly/Annually		Not Cleared	
Do you pay Leave - Monthly /Annually		Not Cleared	
Have you received any POSH Compliant / Labour Inspections /Notices from the Authorities / Any labour issues identified at site during the audit period		Not Cleared	
If response to above point is yes, please share details and current status		Not Cleared	

Summary Of Audit Observations	
Auditor Observation	Auditor Recommendation
1) Remittance Of PF Contribution Challan - Deducted EPF is less than calculated EPF(MOHAMMED NAJEEB), 2) PF ECR with names of site employees highlighted - Deducted EPF is less than calculated EPF(MOHAMMED NAJEEB), 3) ESIC Contribution Challan - Deducted ESI is less than calculated ESI(MOHAMMED NAJEEB,BHIMARAYA,ANILA J) 4) ESI ECR with names of site employees highlighted - Deducted ESI is less than calculated ESI(MOHAMMED NAJEEB,BHIMARAYA,ANILA J),	1) Remittance Of PF Contribution Challan - Advised to upload the correct ECR with amounts tallying with the wage register or provide proof pf the arrears in the subsequent audit period 2) PF ECR with names of site employees highlighted - Advised to upload the correct ECR with amounts tallying with the wage register or provide proof pf the arrears in the subsequent audit period 3) ESIC Contribution Challan - Advised to upload correct file for verification or correct IP number to be available in ECR or deduction to made as per statutory requirement. 4) ESI ECR with names of site employees highlighted - Advised to upload correct file for verification or correct IP number to be available in ECR or deduction to made as per statutory requirement.

Objectives Of The Audit

The objective of this audit is to validate adherence to compliance under various statutory regulations applicable to vendors.

Scope Of The Audit Review

List Of Acts Covered Under The Audit

List Of Internal Compliances

Internal Compliance	Critical	Risk	Nature	Consider For Score	Status
The Contract Labour (Regulation And Abolition) Act,1970					
Appointment Letters - For New Joiners Only	No	Low	Rule	Yes	Complied
Employment Card	No	Medium	Rule	Yes	Complied
Service Certificate	No	Medium	Rule	Yes	Not Applicable
Generic					
Employee List	No	Low	Register	Yes	Complied
Notice Of CommencementCompletion Of Contract Work By Contractor	No	Medium	Returns	Yes	Not Applicable
Register Of Workmen Employed	No	Medium	Register	Yes	Complied
CLRA License	Yes	High	License	Yes	Not Applicable
Half Yearly Returns - CLRA	No	Medium	Returns	Yes	Not Applicable
Proof Of Full And Final Settlement	No	Medium	Rule	Yes	Not Applicable
Payment Of Gratuity (Exit Compliance)	No	Medium	Rule	Yes	Not Applicable
Have you deputed any employee less than 18 years of age ?	No	Medium	Rule	Yes	Complied
Register Of Wages	Yes	High	Register	Yes	Complied
Wage Slip	No	Medium	Rule	Yes	Complied
Have you paid salaries for the audit period as per applicable Minimum Wages	No	Medium	Rule	Yes	Complied
To confirm the date of payment of wages for the said siteaudit period	No	Medium	Rule	Yes	Complied

List Of Internal Compliances					
Internal Compliance	Critical	Risk	Nature	Consider For Score	Status
Proof of timely payment of wages	Yes	Medium	Rule	Yes	Complied
Proof of Payment of Bonus	Yes	Medium	Rule	Yes	Not Applicable
Form C - Register of Bonus	No	High	Register	Yes	Not Applicable
Form D - Annual Returns (Payment Of Bonus)	No	High	Returns	Yes	Complied
Payment of Leave Encashment	Yes	High	Rule	Yes	Not Applicable
Payment of Overtime Wages along with salaries	No	Medium	Rule	Yes	Not Applicable
Register Of Overtime	No	Medium	Register	Yes	Complied
Arrears of Minimum Wages	Yes	High	Rule	Yes	Not Applicable
Arrears of PF - if applicable for the audit period	No	High	Rule	Yes	Not Applicable
Arrears of ESI - if applicable for the audit period	No	High	Rule	Yes	Not Applicable
Arrears of Bonus - if applicable for the audit period	Yes	High	Rule	Yes	Not Applicable
Arrears of Leave Encashment - if applicable for the audit period	No	High	Rule	Yes	Not Applicable
Remittance Of PF Contribution Challan	Yes	High	Remittance	Yes	Not Complied
PF ECR with names of site employees highlighted	Yes	Medium	Rule	Yes	Not Complied
ESIC Contribution Challan	Yes	High	Remittance	Yes	Not Complied
ESI ECR with names of site employees highlighted	Yes	High	Rule	Yes	Not Complied
E-Pehchaan Cards for new joiners/TIC Card	No	High	Rule	Yes	Complied
Accident Register	No	Medium	Register	Yes	Complied
Register Of Advances	No	Medium	Register	Yes	Complied
Register of Fines	No	Medium	Register	Yes	Complied
Register of Deduction / Damage or Loss	No	Medium	Register	Yes	Complied
LWF Challan - if applicable during the audit period - including proof of payment	No	Medium	Returns	Yes	Not Applicable
Payment of PT contribution -	No	Medium	Remittance	Yes	Complied

List Of Internal Compliances					
Internal Compliance	Critical	Risk	Nature	Consider For Score	Status
Challan & Return					
Maternity Benefit Cases - if any applicable during the audit period	No	Medium	Rule	Yes	Complied
Wages if paid by Cash authenticated by Principal Employer	No	Low	Register	Yes	Complied
Attendance Register Muster Roll.	No	High	Register	Yes	Complied

NC/RCA Details For Internal Compliance List

NC ID: # 1 - Remittance Of PF Contribution Challan	
Description - As per EPS Section 6,6A 6C, EPFS Chapter 5 Para 29,30,36 (1) Chapter IX Para 76,Para 3 And 4 Employees Pension Scheme, EDLI Para 7 and 8 the employer has to deduct employee contribution (12 percent of PF wages) along with matching employer contribution inclusive of additional admin plus EDLI charges of 1 percent (EPFO Notification No. S.O.2011(E) dated 21st May 2018) and remit these monthly contributions by obtaining the ECR challan on the EPFO website. As per EPFO circular no. C-I3(19)2016ClarificationECR7357 dated 21st July 2017, where an establishment consists of different departments or has branches, whether situated in the same place or in different places, it is mandatory on the part of all such multiple unit establishments to fill the details of location wise employees while filing monthly Electronic-challan-cum-Return. For the international workers the PF wages and EDLI wages shall be contributed on full basic wages and should not be restricted to the ceiling limit as prescribed by the government	
Consequence - Delay in payment of contribution will attract an interest of 12% as per section 7Q and damages upto 25 % as per Section 32A of EPFS,Para 5 of the EPS Scheme and Para 8A of EDLI Scheme . The employer shall also be punishable with imprisonment for a term which may extend to one year or with fine which may extend to four thousand rupees or with both as per Section 76 of EPFS (where an offence has been committed by a company every person,who at the time, the offence was committed was in charge of and was responsible to the company for conduct of the business of the company as well as the company,shall be liable to be proceeded against and punished accordingly)	
Audit Observation	Audit Recommendation
Deducted EPF is less than calculated EPF(MOHAMMED NAJEEB),	Advised to upload the correct ECR with amounts tallying with the wage register or provide proof pf the arrears in the subsequent audit period

NC ID: # 2 - PF ECR with names of site employees highlighted	
Description - A Copy of PF ECR with names of site employees highlighted should be submitted by the contractor	
Consequence - As per the provisions of the act	
Audit Observation	Audit Recommendation
Deducted EPF is less than calculated EPF(MOHAMMED NAJEEB),	Advised to upload the correct ECR with amounts tallying with the wage register or provide proof pf the arrears in the subsequent audit period

NC ID: # 3 - ESIC Contribution Challan	
Description - Section 39 of the Act and Regulation 29 and 31 read with Rule 51 of the regulations, requires that the employer pays the contribution payable under the Act (Employer - 4.75% and Employee - 1.75%) through an online remittance on the ESIC portal within 15th of the following month (vide new rule no 51-B introduced by GSR 959 (E) by Ministry of Labour dated 6th October 2016, in areas where the act is implemented for the first time, the contribution for the initial twenty-four months from such date of implementation for employer is 3% and employee is 1%). The wage limit for coverage of an employee under Sub-Clause (b) of clause 9 of Section 2 of the Act shall be rupees twenty one thousand as per the Rule 50 amended vide notification No. G.S.R 1116 (E) with effect from 1st Jan 2017. Provided further that the wages (excluding remuneration for overtime work) exceeds twenty one thousand rupees a month at any time after and not before the beginning of contribution period (the contribution periods being 1st April to 30th September and 1st Oct to 31st March) shall continue to be eligible employee for ESIC contribution till the end of the Contribution period	
Consequence - Delay in payment of contribution will lead to interest at 12% per annum and damages up to 25% per annum. Willful default will attract the employer an imprisonment for a term which may extend to three years but which shall not be less than one year. In case of failure to pay the employees contribution which has been deducted by the employer from the employees wages, the employer shall be liable to a fine of ten thousand rupees (b) imprisonment	

which shall not be less than six months. In any other case the employer shall also be liable to a fine of five thousand rupees (where an offence has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be liable to be proceeded against and punished accordingly)

Audit Observation	Audit Recommendation
Deducted ESI is less than calculated ESI(MOHAMMED NAJEEB,BHIMARAYA,ANILA J)	Advised to upload correct file for verification or correct IP number to be available in ECR or deduction to made as per statutory requirement.

NC ID: # 4 - ESI ECR with names of site employees highlighted	
Description - ESI ECR with names of site Employees highlighted	
Consequence - As per the provisions of the act	
Audit Observation	Audit Recommendation
Deducted ESI is less than calculated ESI(MOHAMMED NAJEEB,BHIMARAYA,ANILA J),	Advised to upload correct file for verification or correct IP number to be available in ECR or deduction to made as per statutory requirement.