

# CARO, 2016 Questionnaire – to be filled in by the Client

S. No.	Questionnaire	Reply by Client/ Annexure reference																														
<b>1</b>	(a) Whether Fixed Assets Register maintained showing full particulars for each asset such as: identification of the assets; situation/ location; quantity and cost; year of purchase; rate of depreciation; depreciation for the years;																															
	(b) (i) Whether Fixed Assets are physically verified during the year by management or outside agency? Attach policy relating to physical verification of fixed assets containing periodicity, manner and other details for carrying out the same.																															
	(ii) If yes, give list of discrepancies, if any, along with its accounting in books as per below format:  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S. No.</th> <th style="width: 30%;">Description of the Asset</th> <th style="width: 20%;">Written down value as per books</th> <th style="width: 20%;">Date on which discrepancy accounted in books</th> <th style="width: 20%;">Authorized by</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S. No.	Description of the Asset	Written down value as per books	Date on which discrepancy accounted in books	Authorized by																										
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<b>1</b>	(c) In respect of Immovable properties, give details as per following format:  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S. No.</th> <th style="width: 15%;">Name of the Property</th> <th style="width: 15%;">Description</th> <th style="width: 10%;">Date of Purchase</th> <th style="width: 10%;">Amount</th> <th style="width: 15%;">In whose name is the property registered</th> <th style="width: 10%;">Copy of registration certificate</th> <th style="width: 15%;">Reasons for not in name of the company</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S. No.	Name of the Property	Description	Date of Purchase	Amount	In whose name is the property registered	Copy of registration certificate	Reasons for not in name of the company																							
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<b>2</b>	In respect of physical verification of inventories conducted during the year, give details in the following format in respect of discrepancies:  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S. No.</th> <th style="width: 10%;">Date of Physical Verification</th> <th style="width: 15%;">Item Particulars</th> <th style="width: 10%;">Quantity as per books</th> <th style="width: 10%;">Quantity as per PV</th> <th style="width: 10%;">Difference</th> <th style="width: 10%;">Adjusted in books on (Date)</th> <th style="width: 10%;">Amount of Adjustment</th> <th style="width: 10%;">Authorised by</th> <th style="width: 10%;">Remarks (if any)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S. No.	Date of Physical Verification	Item Particulars	Quantity as per books	Quantity as per PV	Difference	Adjusted in books on (Date)	Amount of Adjustment	Authorised by	Remarks (if any)																					
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<p><b>Note:</b>                      Attach copy of confirmation of inventories lying with third parties as at 31<sup>st</sup> March                      Attach policy, if any, for periodic verification of inventories and the manner of doing the same.</p>																																

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<b>3</b>	Provide the information as given below in respect of loans given to parties listed in the register maintained under section 189 of the Companies Act, 2013:									
	S. No.	Name of the Party	Amount given	Secured or Unsecured	Tenure of the loan	Rate of interest	Whether amount received back as per repayment schedule	Whether interest received on due date	If no, amount in default with no. of days' default Amount      Days outstanding as at 31 <sup>st</sup> March	Remarks if any (Mention steps taken for recovery)
<b>4</b>	Give the information as given below in respect of loans, investments, guarantees on security provided to parties covered under section 185 and section 186 of the Companies Act, 2013:									
	S. No.	Name of the Party	Transaction covered under section	Nature of the transaction	Terms and conditions, if any	Amount of the transaction	If exempted, mention sub—section of 185/186	Attach approval of BOD taken	Attach approval of shareholders taken, if required	Remarks
<b>5</b>	(a)	Provide the list of exempted deposits as per below format (Borrowings from banks / Governments / FI / CP be excluded)								
		S. No.	Description of deposits	Name of the Lender	Amount borrowed	Date of borrowing	Amount o/s as at March 31			
		<b>Note:</b> If deposit accepted from director or relative of the director of a private limited company, attach declaration form obtained from them.								

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(b)	In case of limited companies, if the company has accepted deposits provide: (i) Copy of Form DPT-1 filed with ROC along with supporting attachments including credit rating obtained. (ii) Copy of Resolution passed in general meeting. (iii) Copy of circular / Application form (iv) Copy of the return of deposit filed in form DPT-3 with ROC.																																				
(c)	In case of private limited companies, if deposits are accepted, provide the information as per following format:  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Name of the member</th> <th style="width: 25%;">Copy filed with ROC</th> <th style="width: 15%;">Date of deposit</th> <th style="width: 15%;">Amount of deposit</th> <th style="width: 20%;">Deposit outstanding as at 31<sup>st</sup> March</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of the member	Copy filed with ROC	Date of deposit	Amount of deposit	Deposit outstanding as at 31 <sup>st</sup> March																															
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<b>6</b> (a)	Whether Central Government specified maintenance of cost records for any of the products of the Company?																																				
(b)	If yes, are accounts and records maintained for such products?																																				
<b>7</b> (a)	Provide the information in the following format for the whole year for the below listed items: (a) Provident Fund (b) ESI (c) Income-tax (including TDS paid under various sections) (d) Sales tax / VAT (e) Service tax (f) Custom duty (g) Excise duty (h) Any other statutory dues  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 8%;">S. No.</th> <th style="width: 12%;">Month</th> <th style="width: 15%;">Amount/ liability</th> <th style="width: 12%;">Due date of deposit/ payment</th> <th style="width: 12%;">Date of payment</th> <th style="width: 12%;">Amount of payment</th> <th style="width: 31%;">Reasons, for non-payment/ delay</th> </tr> </thead> <tbody> <tr> <td> </td> <td>April</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td>May</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td>June</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td>...</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S. No.	Month	Amount/ liability	Due date of deposit/ payment	Date of payment	Amount of payment	Reasons, for non-payment/ delay		April							May							June							...						
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	<p>(b) Give information in respect of amounts that are not deposited on account of dispute as per below format:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">S. No.</th> <th style="background-color: #d3d3d3;">Nature of statutory dues</th> <th style="background-color: #d3d3d3;">Amount of dispute</th> <th style="background-color: #d3d3d3;">Forum where dispute is pending</th> <th style="background-color: #d3d3d3;">Amount deposited, if any</th> <th style="background-color: #d3d3d3;">Amount not deposited</th> <th style="background-color: #d3d3d3;">Whether disputed amount provided / shown as contingent liability</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S. No.	Nature of statutory dues	Amount of dispute	Forum where dispute is pending	Amount deposited, if any	Amount not deposited	Whether disputed amount provided / shown as contingent liability																		
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<b>8</b>	<p>(a) Has the Company taken loans or borrowings form Financial Institution, bank, Government or issued debentures?</p> <p>(b) If yes, are repayments of these loans or borrowings made on due date?</p> <p>(c) If no, mention the default in repayment in the following format:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">S. No.</th> <th style="background-color: #d3d3d3;">Name of the Institution</th> <th style="background-color: #d3d3d3;">Nature of Borrowing</th> <th style="background-color: #d3d3d3;">Amount due for repayment</th> <th style="background-color: #d3d3d3;">Due on</th> <th style="background-color: #d3d3d3;">Paid on (only if delayed)</th> <th style="background-color: #d3d3d3;">Amount paid</th> <th style="background-color: #d3d3d3;">Remarks, if any (Reasons for default)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S. No.	Name of the Institution	Nature of Borrowing	Amount due for repayment	Due on	Paid on (only if delayed)	Amount paid	Remarks, if any (Reasons for default)																	
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<b>9</b>	<p>(a) Has the company raised money by public-issue of Equity or Debt?</p> <p>(b) If yes, give information in the following format:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Nature of issue</th> <th style="background-color: #d3d3d3;">Amount raised</th> <th style="background-color: #d3d3d3;">Purpose for what raised?</th> <th style="background-color: #d3d3d3;">Amount applied</th> <th style="background-color: #d3d3d3;">Purpose for which amount applied.</th> <th style="background-color: #d3d3d3;">Amount unspent</th> <th style="background-color: #d3d3d3;">Remarks, if any</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Nature of issue	Amount raised	Purpose for what raised?	Amount applied	Purpose for which amount applied.	Amount unspent	Remarks, if any																		
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<b>10</b>	<p>(a) Whether any fraud by the company or any fraud on the company by its officers or employees noticed or reported during the year?</p> <p>(b) If yes, mention the nature and amount involved.</p> <p>(c) Is the amount recovered, expensed or shown as recoverable?</p>																									

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<b>11</b>	<p>Give details of Managerial remuneration paid under section 197 of the Companies Act, 2013 during the year as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Name of the person</th> <th style="background-color: #d3d3d3;">Designation</th> <th style="background-color: #d3d3d3;">Amount paid</th> <th style="background-color: #d3d3d3;">Amount payable u/s.197 read with schedule V</th> <th style="background-color: #d3d3d3;">Copy of approval obtained from shareholders</th> <th style="background-color: #d3d3d3;">Amount of excess remuneration, paid, if any</th> <th style="background-color: #d3d3d3;">Steps taken for recovery of excess remuneration paid</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of the person	Designation	Amount paid	Amount payable u/s.197 read with schedule V	Copy of approval obtained from shareholders	Amount of excess remuneration, paid, if any	Steps taken for recovery of excess remuneration paid																		
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<b>12</b>	<p>(a) Is your company a Nidhi company?</p> <p>(b) If yes, give the working of net owned funds to deposits as at 31st March.</p> <p>(c) If yes to (a) above, give month-wise details of unencumbered deposits by the company vis-à-vis deposits outstanding.</p>																									
<b>13</b>	<p>List the transactions entered with related parties as mentioned in Companies Act, 2013 and Accounting Standards in the following format:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">S. No.</th> <th style="background-color: #d3d3d3;">Name of the Related Party</th> <th style="background-color: #d3d3d3;">Nature of the transaction</th> <th style="background-color: #d3d3d3;">Date of transaction</th> <th style="background-color: #d3d3d3;">Amount of transaction</th> <th style="background-color: #d3d3d3;">Date on which approval of Audit Committee taken</th> <th style="background-color: #d3d3d3;">Date on which approval of shareholders taken, if required</th> <th style="background-color: #d3d3d3;">Remarks, if any.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S. No.	Name of the Related Party	Nature of the transaction	Date of transaction	Amount of transaction	Date on which approval of Audit Committee taken	Date on which approval of shareholders taken, if required	Remarks, if any.																	
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<b>14</b>	<p>(a) Has the Company during the year made any preferential allotment or private placement of shares or fully or partly convertible Debentures?</p> <p>(b) If yes, give details as per below format:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Name of the persons to whom private placement offer letter issued</th> <th style="background-color: #d3d3d3;">Date of offer letter</th> <th style="background-color: #d3d3d3;">Copy of private placement offer letter filed with ROC</th> <th style="background-color: #d3d3d3;">Application form no.</th> <th style="background-color: #d3d3d3;">Shares offered</th> <th style="background-color: #d3d3d3;">Shares subscribed</th> <th style="background-color: #d3d3d3;">Date of receipt of application money</th> <th style="background-color: #d3d3d3;">Amount received by cheque</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of the persons to whom private placement offer letter issued	Date of offer letter	Copy of private placement offer letter filed with ROC	Application form no.	Shares offered	Shares subscribed	Date of receipt of application money	Amount received by cheque																	
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<b>15</b> (a)	Has the company entered into non-cash transactions with Directors or persons connected with them?																												
(b)	<p>If yes, give the details in the following format:</p> <table border="1"> <thead> <tr> <th>Name of person</th> <th>Is he a director of the company, holding co., subsidiary co. or associate company</th> <th>Is he connected to director</th> <th>Copy of Resolution</th> <th>Copy of valuation report of registered valuer</th> <th>Terms and conditions of non-cash transaction</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of person	Is he a director of the company, holding co., subsidiary co. or associate company	Is he connected to director	Copy of Resolution	Copy of valuation report of registered valuer	Terms and conditions of non-cash transaction	Remarks																					
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<b>16</b> (a)	Is the company a NBFC as per the requirements of section 45 IA of the RBI Act, 1934?																												
(b)	If yes, attach copy of certificate of registration obtained from RBI.																												