

Practitioner's Report on Income Tax Returns and Profit & Loss Accounts and Financial Statements

1. This Report is issued in accordance with the terms of our engagement letter by _____.
2. The accompanying Income Tax Returns, Computation of Income and Profit and Loss Account and Financial Statements for financial year ended **31/03/2019** is prepared from trial balance produced before us for the respective year which is prepared from unaudited books of account.

MANAGEMENT'S RESPONSIBILITY:

3. The preparation of the Statement is the responsibility of the Management of business of _____ including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

PRACTITIONER'S RESPONSIBILITY:

4. Our responsibility is to provide a reasonable assurance whether:
The Income Tax Return copy attached is same as filed on the website of Income tax Department and the Profit and Loss Account and Balance Sheet are prepared as per the closing balances appearing in the trial balance produced before us for the respective financial years.

OPINION:

5. Based on our examination, as above, we are of the opinion that:
 - i. ITR-V copy attached is same as filed on the website of Income tax Department
 - ii. Profit and Loss Account and Balance Sheet are prepared as per the closing balances appearing in the trial balance produced before us for the respective financial year.

RESTRICTION ON USE:

6. The certificate is addressed to and provided to _____ solely for the purpose to enable comply with requirement of Loan Document and to submit the accompanying Statement to _____ **Bank Limited**, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any

liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Attached:

ITR-V, Profit and Loss Account and Balance Sheet for financial year ended **31/03/2019**.

For, _____
Chartered Accountants

UDIN: _____
Date: _____
Place: _____

CA _____ Partner
M. No. _____
FRN _____

Note on ITR V and P&L. BS after every stamp and Sign of CA and Date

“As per our Practitioner’s Report attached of even date under UDIN: _____”

Request to a CA colleague:

Please charge proper fees for above the work/assignment.