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**ANNEXURE X**

**Form A** (for audit report with unmodified opinion) **or**

**Form B** (for audit report with modified opinion) along-with Financial Results

**FORM A (for audit report with unmodified opinion)**

|  |  |  |
| --- | --- | --- |
|  | Name of the company | XYZ Ltd. |
|  | Annual financial statements for the year ended | 31st March …….. |
|  | Type of Audit observation | Un Modified / Emphasis of Matter |
|  | Frequency of observation | Whether appeared first time……/ repetitive……./ since how long period……. |
|  | To be signed by-   * CEO/Managing Director * CFO * Auditor of the company * Audit Committee Chairman |  |

**FORM B (for audit report with modified opinion)**

|  |  |  |
| --- | --- | --- |
|  | Name of the company | XYZ Ltd. |
|  | Annual financial statements for the year ended | 31st March …….. |
|  | Type of Audit qualification | Qualified/Disclaimer of Opinion/Adverse |
|  | Frequency of qualification | Whether appeared first time……/  repetitive……./ since how long period ……. |
|  | Draw attention to relevant notes in the annual financial statements and management response to the qualification in the directors report: | May give gist of qualifications/headings (Refer page numbers in the annual report) and management’s response |
|  | Additional comments from the board/audit committee chair: | This may relate to nature of the qualification including materiality, agreement/disagreement on the qualification, steps taken to resolve the qualification, etc. |
|  | To be signed by-   * CEO/Managing Director * CFO * Auditor of the company * Audit Committee Chairman |  |