

DOCUMENTS FOR CARO

Paragraph 3

- i. a. Property, plant and equipment (PPE) – Particulars, quantity and situation (Fixed Asset Register)
- b. Intangible assets – Full particulars
 - c. PPE verification dates, method, reports and discrepancies, if any
 - d. Title deeds of immovable properties
 - e. Any revaluation done for PPE or intangible assets, whether carried out by registered valuer and their report
 - f. Any proceedings initiated or pending for holding any Benami property under Benami Transaction Act
- ii. a. Inventory verification dates, method, reports and discrepancies, if any
- b. Quarterly statements given to bank by giving current assets as collateral, if any
- iii. a. Loans, advances in nature of loans, guarantee or security given by the company

A

of Subsidiary, JV or Associate	Aggregate amount of loan given	Balance outstanding as on year end

B

of parties other than Subsidiary, JV or Associate	Aggregate amount of loan given	Balance outstanding as on year end

- b. Terms and conditions of the loans, securities, advances, guarantees as given above
- c. Repayment schedule of loans and advances given
- d. If any overdue, reasonable steps taken by company to recover principal and interest
- e. Any loans or advances falling due during the year which were extended, renewed, settled or fresh loans given to settle overdues of existing loans, if so provide:

of parties	Aggregate amount of such dues	Percentage of such aggregate to total loans granted during the year

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f. Any loans or advances given without specifying nature of loan, terms and conditions or period of repayment, if so provide:

of parties*	Aggregate amount of such dues	Percentage of such aggregate of related parties to total loans granted during the year

*Mark star if it is a related company

iv. a. List of subsidiaries, if any

b.

Name of party	Purchase/subscription of securities of any body corporate

c.

Particulars	Amount
Share Capital	
Free Reserves*	
Securities Premium	
Unrealized/notional gains or revaluation of asset	
Change in carrying value of an asset or liability	

v. Any deposits or deemed deposits* taken during the year. If so, terms and conditions and ledgers are required

*Deemed deposit means:

Any amount received in the course of business –

(a) As advance for supply of good or services provided that such goods or services are supplied within 365 days of the receipt of advance;

(b) As advance in connection with consideration for an immovable property provided such advance is adjusted against such property in accordance with the terms of the agreement;

(c) As advance under long term projects for supply of capital goods;

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If not repaid within 15 days from the date on which it becomes refundable due to lack of necessary permission or approval to deal in the concerned goods or services

vi. Cost records have to be maintained under the law, if so provide us with the records made and maintained

vii. a. whether statutory dues are paid on time. If not, provide the details for the outstanding amounts as on last day of the year (details to be given for overdues for more than six months):

Statutory liability	Amount	Date on which the liability is payable

b. If any statutory dues are disputed, provide:

Law under which dispute exists	Forum where case is pending	Amount involved

(Note: Mere representation to department shall not be treated as dispute)

viii. Income tax assessment orders passed during the year:

Amount of addition	Details of cases

(Order copies are also required)

ix. a. If any default in repayment of loan or interest is done by the company:

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	*lender wise details to be provided in case of defaults to banks, financial institutions and Government.				

b. Is the company declared a willful defaulter by any bank or financial institutions or other lenders?

c. Ledger copy of loans taken during the year and of utilisation of such loans

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d. Whether any securities of subsidiaries, JVs or associates were pledged by the company? If so, provide the details of the loans taken against such pledge of securities

x. Preferential issue: Issue of shares or securities by company to any persons on a preferential basis and does not include rights issue, public issue, ESOP, bonus.

Whether any preferential allotment or private placement of shares or convertible debentures were made during the year? If so, provide the following details:

- a. Authority in AOA
- b. Special resolution where such issue is authorized
- c. Copy of the form submitted to MCA

xi. a. Any fraud on the company, if yes amount and nature of such fraud

b. In case of public company or companies have loans over Rs.50 crore whether any Vigil Mechanism is framed. If so, provide the details [Ref S.177(9) with Rule 7 of Companies Act]

xii. Paragraph is applicable only for Nidhi Companies

xiii. List of related parties and transactions with them:

Particulars	Key Management Personnel		Relatives of Key Management Personnel		Parties where control exists	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Loan taken, given, incomes, expenses, sales, purchases, year end balance (dr.), year end baance (cr.)						

Whether the transactions are usual business transactions and at arm's length price? If not, board approval and special resolution documents are needed

xiv. Internal audit system made by the company and the report given by the internal auditor

xv. Any non cash transaction with director or their relatives

xvi. Financial asset to total asset ratio

xvii. Cash loss, if any, and its amount

xviii. Any resignation by the statutory auditor during the year and their reasons, objections thereon

xix. Financial ratios, ageing report, expected date of realization of financial asset and date of payment of financial liabilities – as per the balance sheet. If the details are unfavorable for the financial

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health of the company, management plan regarding improving the same in order to meet the liabilities existing on the balance sheet date

- xx. Unspent amount of CSR (other than on-going projects) [THESE AMENDMENTS OF THE ACT ARE NOT YET NOTIFIED]
 - a. whether transferred to fund specified in Sch VII of Companies Act within six months from the end of the financial year, if yes, provide the details?
 - b. whether transferred to special account in compliance with S.135(6) of the Act, if yes, provide the details?
- xxi. whether any qualifications or adverse remarks in CARO of companies included in the consolidated financial statements of the Company, if yes, provide the details alongwith paragraph numbers of CARO?