DRAFT TAX AUDIT ENGAGEMENT LETTER PREPARED BY CA NITIN KANWAR

To,

The Board of Directors/Partners/Individual ADD. PAN

Dear Sir,

We refer to the letter dated informing us about our (re) appointment as the tax auditors of the Company/Partnership/LLP/individual. You have requested our firm i.e to do the tax audit of

the Company/ Partnership/LLP/individual as defined in Section 44AB of the Income Tax Act, 1961, for the previous year(s) ending March 31, 2025. The tax audit of the Company/Partnership/LLP/individual include issuance of Tax Audit Report in Form Nos. 3CA/3CB and on the basis of 3CD, duly filled by the management of Company/Firm/Prop. Concern & filing the same with Income Tax Department. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted for the purpose to ascertain/derive/report the requirements of Form Nos. 3CA/3CB and 3CD, to ensure that the books of account and other records are properly maintained and 3CD was truly and correctly filled by the management of the Company/Partnership/LLP/individual and that they truly reflect the income of the taxpayer and claims for deduction/relief are correctly made by the management & to checking fraudulent practices. In ascertaining/deriving/reporting the requirements of tax audit, we will rely on the work of statutory auditors appointed by the Company, if any, to the extent it will required.

We will conduct the tax audit in accordance with the Provisions of Income Tax Act, 1961 & rules and regulations made thereunder. This tax audit involves performing procedures to ascertaining/deriving/reporting the requirements and the disclosures required in Form 3CA/CB & on 3CD, (duly filled by the management of the Company/Partnership/LLP/individual). Tax audit also includes evaluating the compliances with the provisions of Income Tax, TDS and with other laws.

Form 3CD should be duly filled & authenticated by the Management. We will only verify and confirm the same & on that basis form our opinion & issue the report in Form 3CA/3CB as the case may be.

This tax audit will be conducted on the basis that the Management and those charged with governance (Audit Committee / Board) acknowledge and understand that they have the responsibility:

1. For the preparation of tax audit report that give assurance in accordance with the provision of the Act, This includes:
   * Compliance with the applicable provisions of the Income Tax Act, TDS Provisions & GST Provisions;
   * Proper maintenance of accounts and other matters connected therewith;
2. Identifying and informing us of financial transactions or matters that may have any adverse effect on the tax compliance of the Company.
3. Providing the required information completely and accurately in required formats.
4. To provide us, inter alia, with:
5. Access, at all times, to all information, including the books, accounts, vouchers and other records and documentation of the Company, whether kept at the Head Office or elsewhere, of which the Management is aware that are relevant to the “books of account” such as records, documentation and other matters.
6. Access to reports, if any, relating to internal reporting on frauds (e.g., vigil mechanism reports etc.), including those submitted by cost accountant or company secretary in practice;
7. Additional information that we may request from the Management for the purposes of our audit;
8. Unrestricted access to persons within the Company from whom we deem it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as the tax auditors of the Company; and
9. All the required support to discharge our duties as the tax auditors.

As part of our audit process, we will request from the Management written confirmation concerning representations made to us in connection with our audit.

Our report prepared in accordance with relevant provisions of the Act would be addressed to the Company /Partnership/LLP/individual. The form and content of our report may need to be amended in the light of our audit findings.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' / ‘quality review’ under the Chartered Accountants Act, 1949. The reviewer(s) may inspect, examine or take abstract of our working papers during the course of the peer review/quality review.

We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during the course of our audit.

We look forward to full cooperation from your staff during our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Yours faithfully,

For Chartered Accountants FRN:

(Partner/Prop.) Date:

Place: New Delhi

Acknowledged on behalf of \_

Date: