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Cost Audit Report Rules, 2001

Section 7 - Authentication of Annexure to the Cost Audit Report

The Annexure and proforma prescribed with the cost audit report shall be approved by the Board of Directors before submitting the same to the Central Government by the Cost Auditor. The Annexure and proforma duly audited by the Cost Auditor, shall also be signed by the Company Secretary and at least one director on behalf of the company. In the absence of Company Secretary in the company, the same shall be signed by at least two directors.