

FORM NO. 10CCAA

[See rule 18BBA(1)]

Audit Report under section 80HHBA of the Income-tax Act, 1961

*I/We have examined the balance sheet of *Shri/M/s _____
(name and address of assessee with permanent Account number)

as at _____
and the profit and loss account of the said for the period ended on that day which are in agreement with the books of
accounts maintained at the head office at _____ and
branches at _____.

*I/ am/ We are satisfied that *Shri/M/s _____ *has/have maintained
separate accounts in respect of the profits and gains derived from the business of the execution of *project awarded to the
assessee on the basis of global tender which is aided by the world bank.

*I/We certify that all expenses, wherever incurred, for the purpose of the said business have been debited to the profit and
loss account of the said business and that expenses, if any, incurred by the assessee which are common to the said business
and any other business of the assessee have been apportioned on a reasonable basis and appropriate debits have been made
to the profit and loss account of the said business.

*I/We have obtained all the information and explanation which to the best of *my/our knowledge and belief were necessary
for the purpose of the audit. In *my/our opinion, proper books of account have been kept by the head office and the
branches in respect of the aforesaid business visited by *me/us so far as appears from *my/our examination of books and
proper returns adequate for the purposes of the audit have been received from branches not visited by *me/us subject to the
comments given below:-

In *my/our opinion and the best of *my/our information and according to explanations given to *me/us, the said accounts
give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the aforesaid business as at _____, and
- (ii) in the case of the profit and loss account, of the profit or loss of the aforesaid business for the accounting year ending
on _____.

Place _____.

_____.

Date

Signature
#Accountant

Notes:-

2. This reports is to be given by_
 - (i) a chartered accountant within the meaning of the Chartered Accountant Act, 1949 (38 of 1949); or
 - (ii) Any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.