

- x) **NOTICED ANY FRAUD**
a) Any fraud on or by the company has been reported or **noticed by its officers or employees** during the year.
b) If yes, Nature and amount to be indicated.
- xi) **MANAGERIAL REMUNERATION**
a) *Whether managerial remuneration has been paid or provided in accordance with section 197 of schedule V of CA, 2013.*
b) *If not, state the amount involved and steps taken to secure the refund of same.*
- xii) **COMPLIANCE OF NIDHI COMPANY TO MEET OUT THE LIABILITY**
a) *Net owned funds to Deposits in the ration of 1:20,*
b) *Maintaining 10% unencumbered term deposits as specified in NIDGI rules, 2014.*
- xiii) **SECTION 177 AND 188**
a) *All transactions with the related parties are in compliance of above sections, wherever applicable,*
b) *and Details have been disclosed in Financial Statements.*
- xiv) **PREFERENTIAL ALLOTMENT**
If the company has made any preferential allotment or private placement of shares or convertible debentures(fully or partially),
a) *Requirement u/s 42 of CA 2013 have been complied with, and*
b) *Amount raised have been used for the purpose for which raised,*
c) *If not, provide details of amount and nature of non-compliance.*
- xv) **NON-CASH TRANSACTIONS**
a) *Whether company entered into any non-cash transaction with directors or connected persons,*
b) *If so, provisions of section 192 of CA 2013 have been complied with.*
- xvi) **RESERVE BANK OF INDIA**
a) *If the registration u/s 45-IA of RBI Act, 1934 is required,*
b) *Whether the same has been obtained.*

PARAGRAPH 4

Reasons to be stated for unfavourable or qualified answers

Auditor, in his report, should state the reason for:-

- 1) Why the answer of any question referred to in paragraph 3 is unfavourable or qualified.
- 2) If auditor is unable to express an opinion, shall indicate such facts together with reason for not expressing the opinion.