The Board of Directors

[Name and address of the Company]

Illustrative[1] Auditor's Certificate on Return of Deposits as at [state the year end] pursuant to Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014, as amended

1. This certificate is issued in accordance with the terms of our engagement letter dated [date].

2. The Form DPT-3 for Return of Deposits as at [state the year end] (the "Return") of [name of Company, CIN……….] (the "Company"), containing the details of deposits accepted by the Company **OR** details of deposits accepted by the Company and particulars of transactions by the Company not considered as deposit as per Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014, has been prepared by the management of the Company in accordance with Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014 (the "Rules") as amended from time to time.

Management's Responsibility for the Return

3. The preparation of the Return and information contained therein is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other records supporting its contents. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the Return and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Rules and the provisions of the Companies Act, 2013 (the "Act") and that it provides complete and accurate information as required therein.

5. The Management is also responsible for furnishing the financial information contained in the said form which is annexed to this certificate (Hereinafter referred to as "financial information").

Auditor's Responsibility

6. Pursuant to the requirements of the Rules, it is our responsibility to provide a reasonable assurance in the form of an opinion based on our examination of the "financial information" required to be furnished in the Return and the books and records of the Company as at [state the year end date] and report whether the "financial information" required to be furnished in the Return is in accordance with the audited financial statements and underlying books and other records of the Company as at and for the year ended [state the year end].

7. The financial statements relating to the books and records referred to in paragraph 6 above, have been audited by us pursuant to the requirements of Companies Act, 2013, on which we issued an [unmodified/modified] audit opinion vide our report dated [Date]. Our audit of these financial statements has been conducted in accordance with the Standards on Auditing referred to in section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan

[1] This certificate is illustrative in nature and may be modified according to the facts and circumstances of the case i.e. certificate may be modified in case basis of modification relates to deposits etc. and/or in case Emphasis of Matter/Other Matter is reported with respect to deposits.

and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

8. We conducted our examination of the "financial information" required to be furnished in the Return in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

10. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate audit evidence on the applicable criteria mentioned in paragraph 6 above. The procedures selected depend on the auditor's judgement[2].

Opinion

11. Based on the procedures performed by us, as referred to in paragraph 10 above and according to the information and explanations given to us, we report that the "financial information" furnished in the Return is in accordance with the audited financial statements and underlying books and other records of the Company as at and for the year ended [state the year end] read with the **Annexure** to this certificate.

Restriction on Use

12. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Rules. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.

13. This certificate is addressed and provided to the Board of Directors of the Company solely for submission along with the Return to the Registrar of Companies pursuant to the Rules, and should not be used by any other person or for any other purpose. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For XYZ & Co
Chartered Accountants
(Firm's Registration No.)
Signature
(Name of the Member Signing the Certificate)
(Designation)
(Membership No.)
(UDIN)

Place of Signature:

Date:

[2] Auditor to provide a summary of work performed, as appropriate.

Annexure to the Auditor's Certificate on Return of Deposits as at [state the year end]

Particulars alongwith figures of the financial information which the auditor is required to certify.

Signature of Director along with DIN

Signature of Auditor along with M. No.