

FORM NO. 10CCA

[See rule 18BBA(1)]

Audit report under section 80HHB of the Income-tax Act, 1961

I/We have examined the balance sheet of the business of the execution of _____ in _____
_ [name of the country] carried on by Shri/M/s _____ [name of the assessee] as at _____
and the profit and loss account of the said business for the year ended on that date and we find that
they are in agreement with the books of account maintained at the head office _____ 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/work referred to
above.

I/We certify that all expenses, wherever incurred, for the purposes 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 explanations which to the best of my/our knowledge and
belief were necessary for the purposes 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 audit have been received from branches not visited by me/us subject to the comments given
below:-

In my/our opinion and to 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