

Annexure I

Format of Management Statement and Auditor's/ Independent Practitioner's Report on digital assurance in compliance with the "Technical Guide on Digital Assurance" of The Institute of Chartered Accountants of India (ICAI)

Statement containing compliance of conditions of Regulation 33 of LODR Regulations, 2015 of [Name of the Company]						
External Regulatory Information Source	Description	Amount as per Books of Account	Amount as per External Regulatory Information Source	Date on which the External Regulatory Information source was noted by the auditor/ independent practitioner	Reconciling items (C-D)	Management Explanation*
(A)	(B)	(C)	(D)	(E)	(F)	(G)*
<p>Note:</p> <p>i. The External Regulatory Information Sources mentioned in Column A and description items in Column B, below are <u>illustrative in nature</u>.</p> <p>ii. The "Technical Guide on Digital Assurance" issued by the ICAI also covers illustrative list of External Information Sources which may be perused by the Companies/ Auditors to determine external sources to be covered in this report.</p> <p>iii. Companies /Auditors should also include further External Information Sources from Regulatory Portals as available and relevant to its business activity (if any).</p> <p>iv. Companies /Auditors are required to evaluate the reliability and relevance of External Information Sources in compliance with the "Technical Guide on Digital Assurance" issued by the ICAI.</p>						
Goods and Services Tax Portal	Transactions:					

Statement containing compliance of conditions of Regulation 33 of LODR Regulations, 2015 of [Name of the Company]						
External Regulatory Information Source	Description	Amount as per Books of Account	Amount as per External Regulatory Information Source	Date on which the External Regulatory Information source was noted by the auditor/ independent practitioner	Reconciling items (C-D)	Management Explanation*
https://services.gst.gov.in/services/login	Revenue from operations (Goods and Services)					
EDPMS/IDPMS report	Export Receivables covered under EDPMS					
(Based on report from Authorised Dealer Bank)	Import Payables covered under IDPMS					
TRACES Portal	Form 26 AS (Data updated till date ____)					
https://www.tdscpc.gov.in/en/home.html	Total Tax Deducted at source					
	Total Tax Collected at source					

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External Regulatory Information Source	Description	Amount as per Books of Account	Amount as per External Regulatory Information Source	Date on which the External Regulatory Information source was noted by the auditor/ independent practitioner	Reconciling items (C-D)	Management Explanation*
Income tax e-portal	Annual Information Statement (AIS) (Data updated till date ____)					
https://www.incometax.gov.in/iec/foportal/	Payment of taxes					
Employees' Provident Fund Organisation Portal	Total Contribution to provident fund (Employer+ Employee) (for employees covered under EPFO)					
https://unifiedportal-epfo.epfindia.gov.in/publicPortal/no-auth/misReport/home/loadEstSearchHome						
* The explanation furnished in Column G have been considered by the management while preparing financial statements for the year ended [date].						

Initials of auditor/independent practitioner	Signed on behalf of the Company by (Signature) Name and Designation Place: Date:
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