

**“Form No. CRA-4**

**Form for filing Cost Audit Report with the Central Government**

[Pursuant to section 148(6) of Companies Act, 2013 and rule 6(6) of the Companies (cost records and audit) Rules, 2014]

*Refer instruction kit for filing the form*

*All fields marked in \* are mandatory*



Form language

☒ English

☐ Hindi

**Company Details**

- 1 (a) \*Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)
- (b) \*Name of the company
- (c) \*Address of the registered office or of the principal place of business in India of the company
- (d) \*E-mail ID of the company
- (e) \*SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)

**2 (a) Financial year for which cost auditor was initially appointed**

- (i) \*From (DD/MM/YYYY)
- (ii) \*To (DD/MM/YYYY)
- (b) Whether any change in the financial year ☐ Yes ☐ No
- (c) Changed Financial year for which report is being filed
- (i) From (DD/MM/YYYY)
- (ii) To (DD/MM/YYYY)
- (d) Date of Board of Directors meeting in which Annexure to the cost audit report was approved (DD/MM/YYYY)

**3 (a) \*Whether any extension for Annual General Meeting granted**

☐ Yes ☐ No

- (i) If Yes, please provide SRN of Form GNL-1
- (ii) Due date of AGM after grant of extension, if applicable (DD/MM/YYYY)
- (b) Date of AGM of the company (DD/MM/YYYY)

4 (a) State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA heading level, wherever applicable as per Rules) for which the Cost Audit Report is being submitted

(i) Regulated

(ii) Non-Regulated

(b) Details of such Industries/ Sectors/ Product(s)/ Service(s) of the company

(i) Details of such industries/sectors/products/services under regulated sectors

| S No. | Industries/sectors/products/services<br>▼ | CTA heading (wherever<br>Applicable) ▼ | No. of tariff items/Products/<br>services |
|-------|---|--|---|
|       |   |  |   |

(ii) Details of such industries/sectors/ products/services under non-regulated sectors

| S No. | Industries/sectors/products/services<br>▼ | CTA heading (wherever<br>Applicable) ▼ | No. of tariff items/Products/<br>services |
|-------|---|--|---|
|       |   |  |   |

5 (a) State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report

(i) Regulated

(ii) Non-Regulated

(b) Details of such Industries/ Sectors/ Product(s)/ Service(s) of the company

(i) Details of such industries/sectors/products/services under regulated sectors

| S No. | Industries/sectors/products/services<br>▼ | CTA heading (wherever<br>Applicable) ▼ | No. of tariff items/Products/<br>services |
|-------|---|--|---|
|       |   |  |   |

(ii) Details of such industries/sectors/ products/services under non-regulated sectors

| S No. | Industries/sectors/products/services<br>▼ | CTA heading (wherever<br>Applicable) ▼ | No. of tariff items/Products/<br>services |
|-------|---|--|---|
|       |   |  |   |

## 6 Details of the cost auditor(s) appointed

(a) Number of cost auditor(s) appointed

(b) (i) Category of the auditor    ☐ Individual    ☐ Partnership firm    ☐ Limited Liability Partnership (LLP)

(ii) Whether Cost Auditor is a Lead Auditor

☐ Yes

☐ No

(c) Membership number of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(d) Name of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(e) Firm registration number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

(f) Name of the Cost Auditor's firm/LLP

(g) Address of the Cost Auditor/Cost Auditor's firm/LLP

Address Line1

Address Line2

Country

Pin code/Zip code

Area/Locality

City

District

State/UT

Jurisdiction of Police Station

(h) e -mail ID of the firm or member

(i) Mobile No. of the firm or member

(j) Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)

(k) Type of appointment

☐ Original

☐ Due to casual vacancy

☐ Due to Amalgamation

☐ Due to addition of new products/services

☐ Due to Demerger

☐ Others

(l) Scope of audit of the cost auditor/firm/LLP

(m) Date of receipt of copy of cost audit report by the company (DD/MM/YYYY)

7 (a) Whether the cost auditor's report has been qualified

☐ Yes

☐ No

If yes, please state

(b) Whether cost auditor's report has any reservations

☐ Yes

☐ No

If yes, please state

(c) Whether the cost auditor's report has any adverse remarks

☐ Yes

☐ No

If yes, please state

(d) Whether the cost auditor's report contain any observations or suggestions ☐ Yes ☐ No

If yes, cost auditor's observations/suggestions

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### Attachments

(a) \*XBRL document in respect of the cost audit report and company's information and explanations on every qualification and reservation contained therein

Choose

Remove

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(b) Optional attachment(s) - if any

Choose

Remove

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### Declaration

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete. I am authorised by the Board of Directors of the Company vide resolution number\*  dated\*

(DD/MM/YYYY) to sign and submit the application.

It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed cost audit report as required under Section 148(2) and company's information and explanations as required under Section 148(6) of the Companies Act, 2013 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using XBRL taxonomy as notified by the Ministry of Corporate Affairs for this purpose.

**\*To be digitally signed by**

DSC BOX

\*Designation

(Director/ Manager/Company Secretary/CEO/CFO/Managing Director/ Authorised Representative)

\*Director identification number of the Director; or PAN of the Manager or CEO or CFO or authorised representative; or membership number of the Company Secretary

Save

Submit

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**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

**This eform has been taken on file by the Central Government through electronic mode and on the basis of statement of correctness given by the company.**

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**For office use only:**

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

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