

Financial Reporting:

List where documents are not available:

Serial No.	Area	Description	Remarks	Significance	Possibility	Reply
1	Review of financials	Financial statements are prepared by Manager - Accounts and reviewed by GM/DGM - Accounts.	We were unable to document the fact that such a review is done by GM/DGM - Accounts.	Significant	Possible	Reviewed in Audit Committee.
2	Monitoring changes	Constant check is maintained by Accounts team for a change in guidance note, accounting pronouncements, etc.	We were unable to document the fact that monitoring of accounts is done by the Accounts team.	Significant	Not Possible	Not possible to document.