

I'm not robot!





Error 94 Warning 200 Info 2,562

### Indexing and crawlability

- Resources with 4xx status code 18
- Resources with 5xx status code 0
- 404 page set up correctly Yes
- robots.txt file Yes
- xml sitemap Yes
- Resources restricted from indexing 69

### Redirects

- Fixed www and non-www versions Yes
- Issues with HTTP/HTTPS site versions No
- Pages with 302 redirect 0
- Pages with 301 redirect 93
- Pages with long redirect chains 0
- Pages with meta refresh 0
- Pages with rel="canonical" 125

### HTTP and technical factors

- HTTPS pages with mixed content issues 0

### Pages with 301 redirect

#	Page	Redirect	Found on page
1			186
2			1
3			1
4			1
5			4
6			1
7			1

Factor status: Info

There are 301 redirects found on your website. Check the above table to see all your 301 redirects and make sure all of them point to relevant pages and are set up correctly.

If all of your 301 redirects are set up correctly, this does not guarantee that there are no other redirect issues on your website. To make sure you are not losing any link juice, check your website for Pages with 302 redirects, Pages with meta refresh and Pages with rel="canonical".

Official Directory Web Mail Contact Us ICAI Motto | Copyright 2022 ICAI. 1 An LLP shall be under obligation to maintain annual accounts reflecting true and fair view of its state of affairs. A "Statement of Accounts and Solvency" in prescribed form shall be filed by every LLP with the Registrar every year. 2 The accounts of every LLP shall be audited in accordance with Rule 24 of LLP, Rules 2009. Such rules, inter-alia, provides that any LLP, whose turnover does not exceed, in any financial year, forty lakh rupees, or whose contribution does not exceed twenty five lakh rupees, is not required to get its accounts audited. However, if the partners of such limited liability partnership decide to get the accounts of such LLP audited, the accounts shall be audited only in accordance with such rule. 3 No mandatory insurance has been proposed in the Act. It would be difficult to assess insurance requirements of different types and sizes of LLPs. This would depend upon the nature of commercial risk attached with work or assignment handled by each. Applying common insurance requirements across a class of LLPs would result in increasing their costs of operation. Therefore, the underlying concern as to the credit worthiness of the LLP in the event of a contractual default is being addressed through statutory provisions for solvency declaration, disclosure of financial information and audit. 4 Every LLP would be required to file annual return in Form 11 with ROC within 60 days of closer of financial year. The annual return will be available for public inspection on payment of prescribed fees to Registrar. 5 Registrar would have power to obtain such information which he may consider necessary for the purposes of carrying out the provisions of the Act, from any designated partner, partner or employee of the LLP. He would also have power to summon any designated partner, partner or employee of any LLP before him for any such purpose, in case the information has not been furnished to him or in case the Registrar is not satisfied with the information furnished to him. 6 The following documents/information will be available for inspection by any person: • Incorporation document, • Names of partners and changes, if any, made therein, • Statement of Account and Solvency • Annual Return The fees for such inspection of an LLP is Rs 50/- and fees for certified copy or extract of any document u/s 36 shall Rs. 5/- per page. 7 The provisions of the Act require LLPs to file the documents like Statement of Account and Solvency (SAS) and Annual Return (AR) and notices in respect of changes among partners etc. within the time specifically indicated in relevant provisions. The Act contains provisions for allowing LLPs to file such documents after their due dates on payment of additional fees. It has been provided that in case LLPs file relevant documents after their due dates with additional fees upto 300 days, no action for prosecution will be taken against them. In case there is delay of 300 days or more, the LLPs will be required to pay normal filing fees, additional fee and shall also be liable to be prosecuted. The Act also contains provisions for compounding of offences which are punishable with fine only. Where Turnover of Limited Liability Partnership exceeds Rs. 40 lac or partner's obligation of contribution exceeds Rs. 25 lakh then LLP required to get its books of accounts Audited. In LLP Audit auditor check Purchases Statement Sales Statement Scrutiny of Profit & Loss statement Verification with GST return Verification of TDS Compliances if any One audit in completed auditor may issue LLP Audit report to Partners of LLP. The LLP Audit report may contain information about Management responsibility, auditor responsibility & Audit Opinion. Below is sample LLP Audit report format. Content of LLP Audit Report Format 2019-2020 LLP Audit report format may have below content Name of LLP & Registration Number LLP Audit Period Scope of Audit Management Responsibility Audit Opinion Auditor Name & Firm Details LLP Audit Report Format To The Partners of (LLPIN: ) Report on the Financial Statements We have audited the financial statements of LLP ("the LLP"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information. Management Responsibility for the Financial Statements Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. Auditor's Responsibility Our responsibility is to express an opinion on these standalone financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements. Opinion In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in accordance with the accounting principles generally accepted in India: (a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2020 and (b) and the Statement of Profit and Loss for the year ended on that date. For Chartered Accountants Firm Regn No. Proprietor Membership No. Date Place : Mumbai UDIN : Disclaimer : This is just a draft Audit report format and not something prescribed by any Act. Download LLP Audit Report 2019-20 LLP Audit Report Format Download format in Word Format. Outsource Accounting Save by 40% Free Accounting Software Monthly Cloud Accounting GST & TDS Filing Payroll Yearly Tax Return Filing Consulting by CA New Format of Auditor's Report Under SA 700 Effective For Audit of Financial Statements For Period Beginning On Or After April 1, 2018 The Council of ICAI at its 364th meeting held in March 2017 (in partial modification of decision taken by it at its 350th meeting held in February 2016), has decided that the effective date/applicability of four Standards viz. SA 700 (Revised), SA 705 (Revised), SA 706 (Revised) and SA 701 be deferred by one year and consequently the said Standards shall now be effective/applicable for audits of financial statements for periods beginning on or after April 1, 2018 (instead of audits of financial statements for periods beginning on or after April 1, 2017 as was earlier decided). This Standard on Auditing (SA) 700 deals with the auditor's responsibility to form an opinion on the financial statements. It also deals with the form and content of the auditor's report issued as a result of an audit of financial statements. ICAI has released Illustrative Independent Auditor's Reports on Financial Statements in following cases: Illustration 1: An auditor's report on financial statements of a listed entity prepared in accordance with a fair presentation framework Illustration 2: An auditor's report on consolidated financial statements of a listed company prepared in accordance with a fair presentation framework Illustration 3 - Auditor's Report on Financial Statements of an Unlisted Company Prepared in Accordance with a Fair Presentation Framework Illustration 4 - Auditor's Report on Financial Statements of a Non Corporate Entity Prepared in Accordance with a Fair Presentation Framework Illustration 5 - Auditor's Report on Financial Statements of Non Corporate Entity Prepared in Accordance with a General Purpose Compliance Framework Following is the illustrative Auditor's Report on Financial Statements of an Unlisted Company Prepared in Accordance with a Fair Presentation Framework Independent Auditor's Report To the Members of M/s. XYZ Private Limited Report on the standalone Financial Statements Opinion We have audited the accompanying Standalone financial statements of M/s. XYZ Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, (statement of changes in equity/[i]) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the year ended on that date audited by the branch auditors of the Company's branches located at (location of branches)].[ii] In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 20XX, and profit/loss, (changes in equity/[iii]) and its cash flows for the year ended on that date. Basis for Opinion We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Responsibility of Management for the Standalone Financial Statements The Company's Board of Directors (number) branches included in the standalone financial statements of the company whose financial statements/financial information reflect total assets of Rs. .... as at 31st March 20XX and the total revenue of Rs. .... for the year ended on that date, as considered in the standalone financial statements/information of these branches have been audited by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of branches, is based solely on the report of such branch auditors. Our opinion is not modified in respect of these matters. Report on Other Legal and Regulatory Requirements As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, we report that: We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]vi] b. [The reports on the audits of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]vii] c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us.]viii] d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. e. On the basis of the written representations received from the directors as on 31st March, 20XX taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 20XX from being appointed as a director in terms of Section 164 (2) of the Act. f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". [viii] g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us: 1. The Company has disclosed the impact of pending litigations on its financial position in its financial statements - Refer Note XX to the financial statements; [or the Company does not have any pending litigations which would impact its financial position.]ix] 2. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts - Refer Note XX to the financial statements; [or the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.]x] 3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company [or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company or there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company].xi] For ABC & Co. Chartered Accountants Firm Regn.No..... (.....) Partner Date: [i] Where applicable [ii] Where applicable [iii] Where applicable [iv] Where applicable [v] Where applicable [vi] Where applicable [vii] Where applicable [viii] Not applicable in case of small companies [ix] As may be applicable [x] As may be applicable [xi] As may be applicable Download Illustrative New Independent Auditors Report under SA 700 Also Read-Format of Auditor's Report on Standalone Financial Statements of a Listed Entity

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