

# FORM I

## Form for filing cost audit report and other documents with the Central Government

[Pursuant to section 233B(4), 600(3)(b) of the Companies Act, 1956 and rule 2(c) and rule 4 of the Cost Audit (Report) Rules, 2001]

**Note - All fields marked in \* are to be mandatorily filled.**

### I. General information of the company

1(a) \*Corporate identity number (CIN) or foreign company registration number of the company

(b) Global location number (GLN) of company

2(a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

### 3. Cost audit report (CAR) pertains to:

(a) \*Name of the industry

(b) \*Product or activities

(c) Central excise tariff chapter heading

(d) \*Name and location of the unit

(e) \*State where unit is located

(f) \*Financial year From  (DD/MM/YYYY) To  (DD/MM/YYYY)

4. \*Location of other sites manufacturing or producing or processing or mining the product or carrying out the activity under reference (refer CAR annexure 1.5)

5(a) \*Income-tax permanent account number (PAN) of cost auditor

(b) \*Name of the cost auditor or firm

(c) \*Membership number of cost auditor

6. \*Cost audit order number  dated  (DD/MM/YYYY)

7. \*Service request number (SRN) of relevant Form 23C seeking approval of appointment of the cost auditor  dated  (DD/MM/YYYY)

8. \*Whether the cost audit report has been qualified or contains adverse remarks  Yes  No

9. \*Whether there is any transaction with the related parties during the period to which the cost audit report pertains  Yes  No

**II. \*Quantitative information (for the product or activity under reference)**

Unit of measurement (UoM)

S.No.	Particulars	CAR annexure reference	Current year	Previous year
1.	Total available capacity	4.3		
2.	Total production quantity	4.5		
3.	Capacity utilisation percentage	4.7		
4.	Total available quantity	4.9		
5.	Quantity captively consumed	4.10		
6.	Quantity sold (domestic)	4.11(a+b)		
7.	Quantity sold (exports)	4.11(c+d+e)		
8.	Closing stock (finished goods)	4.12		

**III. Export commitments (amount in Rs. thousands) - [As per cost auditor's certificate - para 3(g)]**

A. Export commitments  B. Actual exports towards export commitment

**IV. \*Standard and actual consumption per unit (for the product or activity under reference)**

S.No.	Particulars	Unit (specify)	Standard (Quantity/ unit)	Actuals (Quantity/ unit)	
				Current year	Previous year
	Consumption of input materials per unit [Annexure 5(B)] - Specify details of major input materials, components				
1.					
2.					
3.					
4.					
5.					
	Consumption of power, fuel and utilities per unit [Annexure 7(B)]				
1.					
2.					
3.					
4.					
5.					

**V. \*Key information from Cost Audit Report (for the product or activity under reference)**

S.No.	Particulars	CAR annexure reference	Unit (specify)	Current year	Previous year
1.	Total employee costs	8B.6	Rs. in thousands		
2.	Total repairs and maintenance	9.5	Rs. in thousands		
3.	Depreciation absorbed	10.5	Rs. in thousands		
4.	Total overheads	12(1to4)	Rs. in thousands		
5.	Total research and development expenses	13.5	Rs. in thousands		
6.	Total royalty and technical know how charges	14.5	Rs. in thousands		
7.	Total quality control expenses	15.6	Rs. in thousands		
8.	Total pollution control expenses	16.6	Rs. in thousands		
9.	Total abnormal non-recurring costs	17	Rs. in thousands		
10.	Total closing stock	18.(A).e2	Rs. in thousands		
11.	Total value of non-moving stock	18.(A).e3	Rs. in thousands		
12.	Non-moving stock to closing stock	18.(A).e4	Percentage		
13.	Total written off stock	18.(B).5	Rs. in thousands		
14.	Total value of inventory as per cost accounts	19.(A).10	Rs. in thousands		
15.	Total value of inventory as per financial accounts	19.(A).11	Rs. in thousands		
16.	Estimated demand of the product in the country	22.2			
17.	Total production in the country	22.3			
18.	Quantities imported in the country	22.4			
19.	Percentage share of the company in total inland production	22.6	Percentage		
20.	Net sales (excluding excise duty)	23.3	Rs. in thousands		
21.	Adjustments in stocks	23.4	Rs. in thousands		
22.	Cost of bought out materials and services	23.5	Rs. in thousands		
23.	Value added	23.6	Rs. in thousands		
24.	Capital employed (for the product)	24.1	Rs. in thousands		
25.	Net worth (for the product)	24.2	Rs. in thousands		

S.No.	Particulars	CAR annexure reference	Unit (specify)	Current year	Previous year
26.	<input type="radio"/> Profit <input type="radio"/> Loss for the product	24.3	Rs. in thousands		
27.	Operating expenses as a percentage of net sales (for the product)				
(a)	Material cost	24.5a	Percentage		
(b)	Factory overheads	24.5b	Percentage		
(c)	Royalty on production	24.5c	Percentage		
(d)	Salaries and wages	24.5d	Percentage		
(e)	Research and development expenses	24.5e	Percentage		
(f)	Quality control	24.5f	Percentage		
(g)	Administrative overheads	24.5g	Percentage		
(h)	Selling and distribution	24.5h	Percentage		
(i)	Interest	24.5i	Percentage		
28.	<input type="radio"/> Profit <input type="radio"/> Loss as a percentage of capital employed	24.6	Percentage		
29.	<input type="radio"/> Profit <input type="radio"/> Loss as a percentage of net worth	24.7	Percentage		
30.	<input type="radio"/> Profit <input type="radio"/> Loss as a percentage of net sales	24.8	Percentage		
31.	Value addition as a percentage of net sale	24.10	Percentage		
32.	Excise duty (ED) payable	27.D.1	Rs. in thousands		
33.	ED paid through cenvat - inputs	27.D.2.a	Rs. in thousands		
34.	ED paid though cenvat - capital goods	27.D.2.b	Rs. in thousands		
35.	Personal Ledger Account (PLA)	27.D.2.c	Rs. in thousands		
36.	Total	27.D.2	Rs. in thousands		

**VI. \*Margin per unit of output (for the product or activity under reference) - Annexure 21**

S. No.	Particulars	Current Year			Previous Year		
		Cost of sales (Rs./ unit)	Sales realisation (Rs./ unit)	Margin (Rs/ unit)	Cost of sales (Rs./ unit)	Sales realisation (Rs./ unit)	Margin (Rs./ unit)
	Purchased goods	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major products			
1.							
2.							
	Loan license basis	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major product			
1.							
2.							
	Own manufactured	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major product			
1.							
2.							
3.							
4.							
5.							

**Attachments**

- \*Cost audit report as per the Cost Audit (Report) Rules, 2001
- Optional attachment(s) - if any

List of attachments

**Declaration**

To the best of our knowledge and belief, the information given in the form and its attachments is correct and complete.

We have been authorised by the board of directors' resolution dated \*  (DD/MM/YYYY) to sign and submit this form.

**To be digitally signed by**

Managing director or director or manager or secretary (In case of an Indian company) or an authorised representative (In case of a foreign company)

Director of the company

Cost auditor

---

**For office use only:**

This e-Form is hereby registered

**Digital signature of the authorising officer**