In Indepentent Auditors report, point no 4 before sign :

1. The company has provided disclosures in its financial statements as to holding as well dealing in SBN during the period 08/11/2016 to 30/12/2016 and the same are in accordance with books of accounts maintained by the company.

In notes to Accounts, last point :

At the closure of 08/11/2016, the company was having cash balance of Rs. \_\_\_\_, which included SBN (Circular no GSR as per 308 (E) dated 30/03/2017 as under :

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | SBNRs. | Other DenominationRs. | TotalRs. |
| Closing cash as on 08/11/2016 |  |  |  |
| Add : Permitted Receipts |  |  |  |
| Less : Permitted Payments |  |  |  |
| Less : Amt deposited in bank |  |  |  |
| Closing Cash in hand on 30/12/2016 |  |  |  |