

**Certificate in writing from the Cost Auditor proposed to be appointed to the effect  
that the appointment if made, will be in accordance with the provisions  
of Sub-section (1B) of Section 224 of The Companies Act 1956.**

Ref. No. \_\_\_\_\_

Date: \_\_\_\_\_

To

The Chairman  
Audit Committee of Board of Directors  
\_\_\_\_\_ Limited,

Dear Sir,

**Sub: Cost Audit of XXX Limited for the year ending 31st March 201\_ .**

This has reference to my/our proposed appointment/reappointment as Cost Auditor of your company for the financial year ending on 31st March 201\_. I/We shall be happy to accept the appointment/ re-appointment as Cost Auditor of your Company, if so made by your Board of Directors.

We would like to inform you that we are free from any disqualifications as specified under Section 233B (5) read with Section 224 and sub-section (3) or sub-section (4) of Section 226 of the Companies Act, 1956.

We would like to further inform you that the appointment, if made, will be within the limits prescribed under Section 224(1B) read with sub-section (2) of Section 233B of the Companies Act, 1956.

We would also like to inform you that the Partners are holding Certificate of Practice issued by the Institute of Cost and Works Accountants of India and are in whole time practice. Our PAN No. is \_\_\_\_\_.

We request you to please send us the formal appointment letter as per clause (i) of General Circular No. 15/2011 [52/5/CAB-2011] dated April 11, 2011 issued by the Ministry of Corporate Affairs, Cost Audit Branch to enable us to do the needful at our end.

We would like draw your attention towards clause (k) of the above circular, wherein it is obligatory on the part of the Company to disclose full particulars of cost auditor, alongwith the due date and actual date of filing of the Cost Audit Report by the cost auditor, in your Annual Report for each relevant financial year.

Thanking you,

Yours faithfully,

For ----- & Co.,  
Cost Accountants

Sd/-----  
Proprietor/ Partner  
M.No: (\_\_\_\_\_)