

Exhibit 1  
(An example of audit work programme)

(1A)

9/10/15

OSC

- ① Corporate ~~etc~~ <sup>Ch</sup> trial month (April to Dec - July to Dec / April - July)
- ② Input & No new business in FY - 17-18
- ③ 7 days ~~etc~~ - SRS Planes - Sec 11 FID (Rupali Handi - FCI / Goshpa  
(Closed in Dec 17) (Dec 17)
- ④ Jewellery Jew on
- ⑤ W- Grocery - No trans in FY 17-18
- ⑥ Secretaries -
- ⑦ Loans (Bank) - Corporate + Jew + Value Based (Uthara room)
- ⑧ Inventory valuation
- ⑨ Provisioning
- ⑩ Salary
- ⑪ Public deposit - Not found - 12/10/15 - Recd with Bank & etc.

SUP

- D/MGM - ~~for~~ OK
- 1) Value Based - OK
  - 2) Income - OK
  - 3) Statutory liabilities
  - 4) Public deposit - Not Found

Joint / Segment wise

- FA - Segment wise
- Inventory Valuation - OK
- Supplier / Creditors Confirmation - OK
- Provisioning for tax - OK

Joint-

- STP
- J. Tax
- Notes to A/c
- Bank Report
- Public Report



**Exhibit 3  
(Work Progress Report)**

**OSWAL SUNIL & COMPANY**  
CHARTERED ACCOUNTANTS  
71, DARYAGANI, NEW DELHI-110002  
**WORK PROGRESS REPORT**

ANNEXURE-R-28  
**(146)**

AUDIT FEE No. 1  
SHEET No. 1

NAME OF THE CLIENT: SRS Ltd.  
PERIOD: 01.04.2017 to 31.03.2018  
NATURE OF AUDIT: Statutory Audit  
TEAM MANAGER: CA Navin Goel  
DATE OF COMMENCEMENT: 22.09.2018

DATE	PROCEDURE PERFORMED	PERFORMED BY	INITIALS
22/09/18	Dr. (G.P.E. W.T) Debit Ledger Checking and Balance	Mohit Modi	✓
23/09/18	Dr. (G.P.E. W.T) Ledger checking Debit Balance Check	Mohit Modi	✓
24/09/18	Two Division Trial checking	Mohit Modi	✓
25/09/18	Composite Trial Balance and Ledger checking	Mohit Modi	✓

**Exhibit 4  
(Work Progress Report)**

**OSWAL SUNIL & COMPANY**  
CHARTERED ACCOUNTANTS  
71, DARYAGANI, NEW DELHI-110002  
**WORK PROGRESS REPORT**

**(147)**

AUDIT FEE No. 1  
SHEET No. 2

NAME OF THE CLIENT: SRS Group Ltd.  
PERIOD: 01.04.2017 to 31.03.2018  
NATURE OF AUDIT: Statutory Audit  
TEAM MANAGER: CA Navin Goel  
DATE OF COMMENCEMENT: 22.09.18

DATE	PROCEDURE PERFORMED	PERFORMED BY	INITIALS
09-10-18	Bank Reconciliation and updation of observed	Mohit Modi	✓
10-10-18	checking of necessary ledger and updating the books	Mohit Modi	✓

**Exhibit 5  
(Work distribution statement)**

ANNEXURE - R-15

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**SRS LIMITED  
Work Distribution - FY 2017-18**

**Annexure**

S.No.	Particular	OSC	SVP	Joint Responsibility
1	Corporate	Yes	No	No
2	MGM	No	Yes	No
3	Project	Yes	No	No
4	Value Bazar	No	Yes	No
5	7Days	Yes	No	No
6	Cinema	No	Yes	No
7	Jewellery	Yes	No	No
8	WT. Grocery	Yes	No	No
9	Fixed Asset	No	No	Segment wise
10	Physical verification & FAR Verification	No	No	Segment wise
11	Secretarial	Yes	No	No
12	Loans Bank in all respect	Yes	No	No
13	DTA	No	No	Joint
14	Inventory Valuation	Yes	No	Segment wise
15	Debtors/Creditors confirmation	No	No	Segment wise
16	Statutory Liabilities	No	Yes	All Segment
17	Provisioning for Exp.	No	No	Segment wise
18	Income Tax	No	No	Joint
19	Salary	Yes	No	No
20	Notes to Accounts	No	No	Joint
21	Audit Report	No	No	Joint