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Reserve Bank of India (Rural Co-operative Banks - Statutory Audit) Directions, 2026

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Introduction

The Banking Regulation (Amendment) Act, 2020 (No. 39 of 2020), notified in the Gazette of India on September 29, 2020 (vide Notification No. 64 of that date), has come into force with effect from April 01, 2021 (Gazette Notification No. 4113 dated December 23, 2020), for Rural Co-operative Banks i.e., State Co-operative Banks (StCBs) and Central Co-operative Banks (CCBs). Accordingly, Reserve Bank of India (RBI), in exercise of its powers conferred under Section 30(1A) of the Banking Regulation Act, 1949 (BR Act), has framed the guidelines which shall be applicable to StCBs and CCBs for seeking prior approval of RBI for appointment, re-appointment or removal of Statutory Auditor (SA), and other related matters.

State Co-operative Banks (StCBs) and Central Co-operative Banks (CCBs) are required to obtain prior approval of RBI for appointment, re-appointment or removal of Statutory Auditor (SA) as per the provisions of Section 30(1A) of the BR Act, with effect from 1st April 2021, i.e., the date on which Banking Regulation (Amendment) Act, 2020 (Act 39 of 2020) came into effect.

In exercise of powers conferred by Section 30(1A) of the Banking Regulation Act, 1949 ('BR Act'), read with Section 56 of the BR Act (AACS and all other provisions / laws enabling the RBI in this regard, RBI being satisfied that it is necessary and expedient in the public interest so to do, hereby issues the Directions hereinafter specified.

Chapter I - Preliminary

A. Short Title and Commencement

1. These Directions shall be called the Reserve Bank of India (Rural Co-operative Banks - Statutory Audit) Directions, 2026.
2. These Directions shall come into effect immediately upon issuance.

B. Applicability

3. These Directions shall be applicable to the Rural Co-operative Banks (hereinafter collectively referred to as 'banks' and individually as 'bank') in respect of appointment / reappointment of their Statutory Auditors (SAs).



In this context, ‘Rural Co-operative Banks’ shall mean State Co-operative Banks (collectively referred to as ‘StCBs’ and individually as ‘StCB’) and Central Cooperative Banks (collectively referred to as ‘CCBs’ and individually as ‘CCB’), as defined in the National Bank for Agriculture and Rural Development Act, 1981.

C. Definitions

4. In these Directions, unless the context states otherwise, the terms herein shall bear the meaning assigned to them below.

- (1) *‘All India Financial Institutions’* (hereinafter collectively referred to as ‘AIFIs’) shall mean National Bank for Agriculture and Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), National Housing Bank (NHB), Export-Import Bank of India (EXIM Bank) and National Bank for Financing Infrastructure and Development (NaBFID) as established under their respective statutes.
- (2) *‘Audit Firm’* shall mean a partnership firm or Limited Liability Partnership (LLP) or Proprietorship Firms.
- (3) *‘Central Co-operative Banks (CCBs)’* shall be as defined under Sub-Section (d) of Section 2 of National Bank for Agriculture and Rural Development Act, 1981.
- (4) *‘Commercial Banks’* shall mean banking companies (other than Small Finance Banks, Payment Banks, and Local Area Banks), corresponding new banks, and the State Bank of India, as defined respectively under clauses (c), (da), and (nc) of Section 5 of the Banking Regulation Act, 1949.
- (5) *‘Group Entities’* shall mean two or more entities related to each other through any of the following relationships, viz. Subsidiary - parent [defined in terms of Accounting Standards (AS) 21], Joint venture (defined in terms of AS 27), Associate (defined in terms of AS 23), Promoter - Promotee [as provided in the SEBI (Acquisition of Shares and Takeover) Regulations, 1997] for listed companies, a related party (defined in terms of AS 18),



Common brand name, and investment in equity shares of 20 per cent and above.

- (6) '*NABARD*' means "National Bank" established under Section 3 of National Bank for Agriculture and Rural Development Act, 1981
 - (7) '*NBFCs (including HFCs)*' shall mean such entities as defined in the [Reserve Bank of India \(Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation\) Directions, 2025](#).
 - (8) '*Public Sector Banks (PSBs)*' (individually as a 'PSB') shall refer to State Bank of India and corresponding new banks collectively.
 - (9) '*State Bank of India (SBI)*' shall mean State Bank of India as defined in Section 5 (nc) of the Banking Regulation Act, 1949.
 - (10) '*State Co-operative Banks (StCBs)*' shall be as defined under Sub-Section (u) of Section 2 of National Bank for Agriculture and Rural Development Act, 1981.
5. All other expressions unless defined herein shall have the same meaning as have been assigned to them under the Reserve Bank of India Act, 1934, Banking Regulation Act, 1949, the Companies Act, 2013, or any statutory modification or re-enactment thereto or other regulations issued by the RBI or the Glossary of Terms published by the RBI or as used in commercial parlance, as the case may be.



Chapter II - Governance and Oversight

A. Role of the Board and Senior Management

6. The bank shall frame a Board-approved policy on appointment of SAs and host it on its official website / public domain. The bank shall also formulate necessary procedures thereunder for selection / appointment / re-appointment / removal of SA. Apart from conforming to all the relevant statutory / regulatory requirements, the policy shall accord necessary transparency and objectivity on all the major aspects of this important assurance function.
7. The Board / Audit Committee of the Board (ACB) of the bank shall monitor and assess the independence of auditors and conflict of interest, if any, in terms of the relevant statutory / regulatory provisions, Standards and best practices. Concerns, if any, raised by the Board / ACB shall be reported to NABARD.
8. The Board / ACB of the bank shall review the performance of SAs annually. The bank shall report any serious lapse / negligence in discharging audit responsibilities, conduct issues on the part of the SAs, or any other matter considered as relevant, to NABARD within two months from the completion of the audit, with the approval of the Board / ACB.



Chapter III - Guidelines for Appointment

A. Guidelines for Selection of Branches

9. Norms to be followed while making selection of branches for audit by SAs are as under:
- (1) The branches selected for audit should cover at least 70 per cent of the total advances outstanding.
 - (2) Top 20 branches / Top 20 per cent of the branches of the banks (in case of banks having less than 100 branches) to be selected in order of level of outstanding advances should be compulsorily included for audit.
 - (3) The bank may take up for audit those branches where fraud, embezzlements or transactions of a suspicious nature are suspected or have taken place, if such branches are not covered with reference to 9(2) above.
 - (4) The bank should also compulsorily take up for audit those branches where the loan, business growth is 50 per cent and more over the preceding year, if such branches are not covered with reference to criteria 9(2) and 9(3) above.
 - (5) The Board / ACB should decide the actual selection of branches to be taken up for audit, keeping in view the above guidelines.
 - (6) While deciding the branches and business coverage, the bank shall, *inter alia*, consider bank-specific characteristics such as degree of centralisation of processes, need to address fraud risk and credit risk, adverse report from internal / concurrent auditors, whistle blower complaints, and unusual patterns / activity shown by internal MIS reports.
 - (7) The bank shall also disclose on its website / public domain the extent of branch / business coverage under Statutory Audit for the respective year and the previous year.



B. Eligibility Criteria

10. The bank shall appoint audit firm(s) as its SA(s) fulfilling the eligibility norms as prescribed below.

Asset Size of bank as on March 31 of Previous Financial Year	Minimum number of Full-Time partners (FTPs) associated with the firm for a period of at least three years (Note 1)	Out of total FTPs, Minimum number of Fellow Chartered Accountant (FCA) Partner(s) associated with the audit firm for a period of at least three years	Minimum number of FTPs / Paid CAs with CISA / ISA / DISA Qualification (Note 2)	Minimum number of years of Audit Experience of the audit firm (Note 3)	Out of (5), Minimum number of years of Statutory Audit experience in StCBs / CCBs (Note 3)	Minimum number of Professional Staff (Note 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Above ₹15,000 crore	5	4	2	8	2	8
Above ₹1,000 crore and up to ₹15,000 crore	3	2	1	4	1	4
Up to ₹1,000 crore	2	1	1*	1 [#]	1 [#]	2

* Preferably 1 FTP / Paid CA with DISA / CISA / ISA Qualification

[#] Preferably 1 year experience

Note 1: There shall be at least one-year of continuous association of partner(s) with the firm as on the date of shortlisting (by banks) for considering them as FTPs. For banks with an asset size above ₹1,000 crore, the FTP's association



with the firm would mean exclusive association. The definition of 'exclusive association' will be based on the following criteria:

- (1) The FTP should not be a partner(s) in other firm/s.
- (2) They shall not be employed full time/part time elsewhere.
- (3) They shall not practice in their own name or engaged in practice otherwise or engaged in other activity which would be deemed to be in practice under Section 2(2) of the Chartered Accountants Act, 1949.
- (4) The Board / ACB shall examine and ensure that the income of the partner(s) from the firm / LLP is adequate for considering him / her as full-time exclusively associated partner(s).

Note 2: Certified Information Systems Auditor (CISA) / Information Systems Audit (ISA) / Diploma in Information Systems Audit (DISA) Qualification

There shall be at least one-year continuous association of Paid CAs with CISA / ISA / DISA qualification with the firm, as on the date of shortlisting, to consider them as Paid CAs with CISA / ISA /DISA qualification for the purpose.

Note 3: Audit Experience

Audit experience shall mean experience of the audit firm as Statutory Central / Branch Auditor of Commercial Banks, Small Finance Banks, Payment Banks, Local Area Banks, UCBs, NBFCs (including HFCs), AIFIs, Statutory Auditor of StCBs, CCBs and RRBs. In case of merger and demerger of audit firms, merger effect will be given two years after merger, while demerger will be given effect immediately.

Note 4: Professional Staff

Professional staff includes audit and article clerks with knowledge of book-keeping and accountancy and who are engaged in on-site audits but excludes typists / stenographers / computer operators / secretaries / subordinate staff. There shall be at least one-year of continuous association of professional staff



with the audit firm as on the date of shortlisting, for considering them as professional staff.

11. **Additional Consideration**

- (1) The audit firm, proposed to be appointed as SAs, should be duly qualified for appointment as auditor of a company in terms of Section 141 of the Companies Act, 2013.
- (2) The audit firm should not be under debarment by any Government Agency, National Financial Reporting Authority (NFRA), the Institute of Chartered Accountants of India (ICAI), RBI or other financial regulators.
- (3) The bank shall ensure that appointment of SAs is in line with the ICAI's Code of Ethics / any other such standards adopted and does not give rise to any conflict of interest.
- (4) If any partner of an audit firm is a director in any bank, the said firm shall not be appointed as SA of that particular bank.
- (5) The auditors should have capability and experience in deploying Computer Assisted Audit Tools and Techniques (CAATTs) and Generalized Audit Software (GAS), commensurate with the degree / complexity of computer environment of the bank.
- (6) For smooth conduct of the statutory audit, it is preferable that the audit firm to be appointed as SA has proficiency in the local language of the state / UT where the auditee bank is located.

12. **Continued Compliance with Basic Eligibility Criteria**

- (1) In case an audit firm (after appointment) does not comply with any of the eligibility norms (on account of reasons such as resignation or death, of any of the partner(s) / employee(s), action by Government Agencies, NFRA, ICAI, RBI, and other Financial Regulators) as stated in 11(2) above, it shall promptly approach the bank with full details. Further, such audit firm shall take all necessary steps to become eligible within a reasonable time and,



in any case, the audit firm must comply with the above norms before commencement of Annual Statutory Audit for Financial Year ending 31st March and till the completion of annual audit.

- (2) In case of any extraordinary circumstance after the commencement of audit, such as death of one or more partner(s) / employee(s), or any other reason which may render the audit firm ineligible with respect to one or more of the eligibility norms, RBI will have the discretion to allow the concerned audit firm to complete the audit, as a special case.

C. Independence of Auditors

13. The SAs shall report concern(s), if any, regarding the conduct of Management such as non-availability of information / non-cooperation by the Management (which may hamper the audit process), to the Board / ACB and also to NABARD.
14. Concurrent auditors of the bank shall not be considered for appointment as SAs of the same bank. There shall be a minimum gap of one year between completion of one assignment and commencement of the other assignment.
15. Before appointment or after completion of the audit assignment as SCAs / SAs, the time gap between any non-audit works (services mentioned at Section 144 of Companies Act, 2013, internal assignments or special assignments) undertaken by the SAs for the appointing bank shall be at least one year. However, during the tenure as SA, based on the decision of the Board / ACB, an audit firm may provide such services to the appointing bank that do not normally result in a conflict of interest. Special assignments, including those such as
 - (1) Tax audit, tax representation and advice on taxation matters;
 - (2) Audit of interim financial statements;
 - (3) Issuance of certificates that are required to be made by the SAs in compliance with statutory or regulatory requirements; and
 - (4) Reporting on financial information or segments thereof, may not be treated as conflict of interest.



16. The restrictions as detailed in Paragraphs 14 and 15 above, shall also apply to an audit firm within the same network of audit firms or any other audit firm having common partner(s), as defined in Rule 6(3) of the Companies (Audit and Auditors) Rules, 2014.

D. Review of Performance of Statutory Auditors (SAs)

17. Violation of extant statutory / regulatory norms and lapses in carrying out audit assignments such as misstatement of financial statements, by the SAs would be dealt suitably under the relevant statutory / regulatory / supervisory framework.

E. Tenure and Rotation

18. SAs shall be appointed at a time for a period of one year only and shall be reappointed annually for the succeeding two years subject to them continuing to satisfy eligibility norms stated in these guidelines. During such period, premature removal of the SAs shall require prior approval of RBI. However, any such request for removal shall be forwarded to Department of Supervision (DoS), RBI with the approval of the Board / ACB.
19. An auditor / audit firm shall not be eligible for appointment / re-appointment in the same bank for six years (two tenures) immediately after completion of a full or part tenure. In case an auditor / audit firm has conducted audit of the bank for part-tenure (one year or two years) and then is not re-appointed for the remainder tenure, it shall not be eligible for re-appointment in the same bank for six years after completion of part-tenure. However, audit firms can continue to undertake statutory audit of other banks.

F. Number of State Co-operative Banks and Central Co-operative Banks an Audit firm can audit

20. One audit firm can concurrently take up statutory audit of a maximum of four Small Finance Banks, Payment Banks, Commercial Banks and Local Area Banks (but not more than one PSB or one AIFI or RBI), eight UCBs, eight NBFCs and five StCBs / CCBs (including not more than one StCB) during a particular



year, subject to compliance with required eligibility criteria and other conditions for each bank and within overall ceiling prescribed by any other statutes or rules.

21. Further, in a year, an audit firm cannot simultaneously take up statutory audit of both StCB and CCBs operating in the same State.
22. For the purpose of these Directions, a group of audit firms having common partner(s) and / or under the same network shall be considered as one unit and considered for appointment as SAs accordingly. The incoming audit firm shall not be eligible if such an audit firm is associated with the outgoing audit firm or is under the same network of audit firms.
23. Shared / Sub-contracted audit by any other audit firm or by an associate audit firm under the same network of audit firms, is not permitted.

G. Audit Fees and Expenses

24. The audit fees for SAs shall be decided in terms of the relevant statutory / regulatory provisions and the Board / ACB of the bank shall make recommendation to the competent authority as per the relevant statutory / regulatory instructions for fixing audit fees of SAs.
25. The audit fees for SAs shall be reasonable and commensurate with the scope and coverage of audit, size and spread of assets, accounting and administrative units, complexity of transactions, level of computerisation and identified risks in financial reporting.

H. Appointment Procedure

26. The Guidelines on minimum procedural requirements are given below.
 - (1) State Co-operative Banks (StCBs) and Central Co-operative Banks (CCBs) shall obtain prior approval of Reserve Bank of India (RBI) for appointment, re- appointment, or removal of Statutory Auditors (SAs) on an annual basis.
 - (2) The process of appointment of SAs starts with the bank sending the application to RBI with the names of the audit firm as approved by its



Board / ACB, followed by grant of prior approval by RBI and concludes with the appointment of SAs in the AGM of the concerned bank.

- (3) NABARD shall obtain a list of audit firms [Partnership firms / Limited Liability Partnerships (LLPs)], on an annual basis, from the Institute of Chartered Accountants of India (ICAI).
- (4) Thereafter, NABARD shall apply the eligibility criteria prescribed for SAs in this circular and prepare an All-India State-wise list of eligible audit firms.
- (5) NABARD shall then share this list with the banks for selection and appointment / re-appointment of SAs.
- (6) The bank shall select the audit firm(s) from the list provided by NABARD, obtain the necessary approvals from its Board / ACB, and submit application along with the name(s) of the shortlisted audit firms for prior approval to DoS, RBI, before 31st July of the reference financial year.
- (7) In case of fresh appointment of SAs, for each vacancy of SA, the bank shall shortlist minimum of two audit firms from the panel of NABARD.
- (8) The bank shall place the names of shortlisted audit firms, in order of preference, before their Board / ACB for 'in principle' approval. After approval of the Board / ACB, the bank shall approach RBI for prior approval.
- (9) The bank having its Registered Office within Mumbai Region, shall submit its application to the Audit Relation Group (ARG), Department of Supervision (DoS), Central Office (CO), RBI, Mumbai. The banks under the jurisdiction of Nagpur Office of RBI shall submit their application to DoS, RBI, Nagpur. The banks in other States / UTs shall submit their application to DoS of the respective Regional Office of RBI in the state where the Registered Office of the particular bank is located.
- (10) The bank shall obtain a certificate, as per [Annex I \(Form B\)](#), from the shortlisted audit firms to the effect that the audit firm complies with all the eligibility norms prescribed by RBI for the purpose. Such certificate on the



letterhead of the audit firm should be signed by the managing partner of the audit firm, under the seal of the said audit firm.

- (11) While recommending the name(s) of audit firm(s), the bank shall also furnish a certificate, in the format as per [Annex II \(Form C\)](#), stating that the audit firm proposed to be appointed as SA by it comply with all the eligibility norms prescribed by RBI.
- (12) While approaching RBI for prior approval, the bank shall indicate its total asset size as on 31st March of the previous financial year (audited figures), attach a copy of Board / ACB Resolution recommending name(s) of audit firm(s) in the order of preference, [Annex I \(Form B\)](#) and [Annex II \(Form C\)](#) along with all the documents mentioned therein, to facilitate expeditious processing.
- (13) Before commencement of the audit, the bank shall sensitize its SAs, on aspects such as relevant RBI Regulations, systems and procedures at the bank, expectations, and requirements from the SAs.



Chapter IV - Repeal and Other Provisions

A. Repeal and Saving

27. With the issue of these Directions, the existing directions, instructions, and guidelines relating to Statutory Audit as applicable to Rural Co-operative Banks stands repealed, as communicated vide [circular no. DoS.CO.PPG.66/11.01.005/2026-27 dated July 31, 2026](#). The directions, instructions and guidelines already repealed vide any of the directions, instructions, and guidelines listed in the above notification shall continue to remain repealed.
28. Notwithstanding such repeal, any action taken or purported to have been taken, or initiated under the repealed directions, instructions, or guidelines shall continue to be governed by the provisions thereof. All approvals or acknowledgments granted under these repealed lists shall be deemed as governed by these Directions. Further, the repeal of these directions, instructions, or guidelines shall not in any way prejudicially affect:
- (1) any right, obligation or liability acquired, accrued, or incurred thereunder;
 - (2) any penalty, forfeiture, or punishment incurred in respect of any contravention committed thereunder;
 - (3) any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced and any such penalty, forfeiture or punishment may be imposed as if those directions, instructions, or guidelines had not been repealed.

B. Application of Other Laws Not barred

29. The provisions of these Directions shall be in addition to, and not in derogation of the provisions of any other laws, rules, regulations, or directions, for the time being in force.



C. Interpretations

30. For giving effect to the provisions of these Directions or to remove any difficulties in the application or interpretation of the provisions of these Directions, RBI may, if it considers necessary, issue necessary clarifications in respect of any matter covered herein and the interpretation of any provision of these Directions given by RBI shall be final and binding.

(C. Saravanan)
Chief General Manager



Annex I

FORM B

Eligibility Certificate from (Name and Registration Number of the Audit Firm)

A. Particulars of the Firm:

Asset Size of StCB / CCB as on March 31 of Previous Financial Year (audited figures)	Number of Full-Time partners (FTP)s associated* with the firm for a period of three years	Out of total FTPs, Number of FCA Partner(s) associated with the firm for a period of three years	Number of FTPs / Paid CAs with CISA / ISA / DISA Qualification	Number of Years of Audit Experience#	Out of (5), minimum No.of years of Statutory Audit experience in StCBs / CCBs	Number of Professional staff
(1)	(2)	(3)	(4)	(5)	(6)	(7)

*Exclusively associated in case of banks with asset size of more than ₹ 1,000 crore

#Details shall be furnished in the following format:

Name of the bank	Type of bank (Whether Commercial Bank / UCB / NBFC (including HFCs) / AIFI / StCB / CCB / RRB)	Year-wise audit undertaken (Ascending Order)	Specify Type of Audit (Whether Statutory Central Audit (SCA) / Statutory Branch Audit (SBA) of Commercial Bank / Statutory Audit of [UCBs / NBFCs (including HFCs) / AIFIs / StCBs / CCBs / RRBs])

B. Additional Information:

- i. Copy of the latest Constitution Certificate of the recommended audit firms.
- ii. Whether the firm is a member of any network of audit firms, or any partner(s) of the firm is a current partner in any other audit firm? If yes, details thereof.
- iii. Whether the firm has been appointed as SA by any other StCB / CCBs in the current financial year? If yes, details thereof.



- iv. Whether the firm has been debarred from taking up audit assignments by any regulator / Government agency? If yes, details thereof.
- v. Details of disciplinary proceedings, against firm / any partner of the firm by any Financial Regulator / Government agency during last three years, both closed and pending.

C. Declaration from the firm

The firm complies with all eligibility norms prescribed by RBI regarding appointment / re-appointment of SA of StCBs / CCBs. It is certified that neither I nor any of our partner(s) / member(s) of my / their families (family will include spouse, children, parents, brothers, sisters or any of them who are wholly or mainly dependent on the Chartered Accountants) or the firm / company in which I am / they are partners / directors have been declared as a wilful defaulter by any bank / financial institution. For the purpose of this declaration, the credit facilities availed by companies where the partner of a firm has been appointed as non-executive director in a professional capacity having no financial interest shall not be included.

It is confirmed that the information provided above is true and correct.

Signature of the Partner
(Name of the Partner)
Date:



Annex II
FORM C

A. Certificate to be submitted by the Rural Co-operative Banks regarding eligibility of audit firm proposed to be appointed / re-appointed as SA

1. The bank is desirous of appointing / reappointing M/s _____, Chartered Accountants (Firm Registration Number _____) as Statutory Auditor (SA) for the financial year _____ for their 1st / 2nd / 3rd year and therefore has sought the prior approval of RBI as per the Section 30(1A) of the Banking Regulation Act, 1949.
2. The bank has obtained the eligibility certificate on all criteria of eligibility as prescribed in Eligibility Criteria of the master directions on 'Reserve Bank of India (Rural Co-operative Banks - Statutory Audit) Directions, 2026' from (name and Firm Registration Number of the audit firm) proposed to be appointed / reappointed as Statutory Auditor of the bank for FY_____, along with relevant information, in **Form B** of the circular prescribed by RBI (copy enclosed).
3. The firm has no past association / association for____ years (between FY_____ and FY_____) with the bank as SA and for _____years (between FY_____ and FY_____) with the bank for non-audit work.
4. The bank has verified the said firm's compliance with all the eligibility norms prescribed by RBI for appointment of SA of StCB / CCB.

B. Additional Information

1. Name of Statutory Audit Firm with FRN for last six years:

Sr. No.	Name of the Audit Firm	FRN	Financial Year of Audit

2. Copy of the Constitution Certificate of the Audit Firm of the previous Financial Year

Signature
(Name and Designation)
Date: