

FORM NO. 66

Report for Computation of Book Profit for the purposes of section 206(1) of the Act

| Part A (General Information) | | | |
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| 1. | Details of the company | | |
| | (i) | Name | <i>(refer Note 1)</i> |
| | (ii) | Address | <i>(refer Note 2)</i> |
| | (ii) | PAN | |
| | (i) | Contact Number | Country Code |
| | (v) | Email ID | |
| Part B | | | |
| 2. | Tax year | | |
| 3. | Total income of the company under the Act for the relevant tax year. | | |
| 4. | Income-tax payable on total income | | |
| 5. | Financial year adopted by the company under the Companies Act, 2013 (18 of 2013) | | |
| 6. | Details of the statement of profit and loss | | |
| | (i) | Whether prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013). <i>(select one)</i> | 1. Yes 2. No |
| | (i) | Profit according to statement of profit and loss | |
| 7. | Whether the financial year referred to in Row 5 above is same as the relevant tax year (Row 2)? <i>(select one)</i> | | 1. Yes 2. No |
| 8. | If the financial year referred to in Sl. No.5 above is same as the tax year (Row 7 is YES), then whether the statement of profit and loss referred to in Row.6 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? <i>(select one)</i> | | 1. Yes 2. No |
| 9. | If Sl. No. 8 is No, the extent and nature of variation be specified <i>(attach working separately, where required)</i> . | | |

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| 10 | If the financial year referred to in Row 5 above is NOT same as the tax year(Row 7 is NO), then whether the statement of profit and loss referred to in Row.6 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? <i>(select one)</i> | | 1. Yes 2. No |
| 11 | If Row 10 is No, the extent and nature of variation be specified <i>(attach working separately, where required)</i> . | | |
| 12 | Profit according to statement of profit and loss referred to in Row 6 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Row 9 or 11, as the case may be. | | |
| PART-B | | | |
| Adjustments to be made in Book Profit | | | |
| 13. | ADD: Amounts in sections mentioned at Row.No.13(i) to 13(x) as below (attach working separately, where required). | | |
| | (i) | Section 206(1)(c) (i) | |
| | (ii) | Section 206(1)(c)(ii) | |
| | (iii) | Section 206(1)(c)(iii) | |
| | (iv) | Section 206(1)(c)(iv) | |
| | (v) | Section 206(1)(c)(v) | |
| | (vi) | Section 206(1)(c)(vi) | |
| | (vii) | Section 206(1)(c)(vii) | |
| | (viii) | Section 206(1)(c)(viii) | |
| | (ix) | Section 206(1)(c)(ix) | |
| | (x) | Section 206(1)(c)(x) | |
| | (xi) | ADD: Aggregate of amounts mentioned at Row.No.13(i) to 13(x) as below | |
| 14. | LESS: Amounts in sections mentioned at Row 14(i) to 14(vi) as below (Attach working separately, where required). | | |
| | (i) | Section 206(1)(c)(xi) | |
| | (ii) | Section 206(1)(c)(xii) | |
| | (iii) | Section 206(1)(c)(xiii) | |
| | (iv) | Section 206(1)(c)(xiv) | |
| | (v) | Section 206(1)(c)(xv) | |
| | (vi) | Section 206(1)(c)(xvi) | |
| | (vii) | LESS: aggregate of amounts mentioned | |

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| | | at Row 14(i) to 14(vi). | |
| 15. | Adjust (ADD or LESS, as specified) the following amounts in section as referred in Row 15(i) to 15(x) (<i>Attach working separately, where required</i>). | | |
| (i) | Section 206(1)(d)(i) | | |
| | (a) | Add: Item No. (A) | |
| (b) | Less: Item No. (B) | | |
| | | | |
| (ii) | Section 206(1)(d)(ii) | | |
| | (a) | Add: Item No. (I) | |
| (b) | Less: Item No. (II) | | |
| | | | |
| (iii) | Section 206(1)(d)(iii) | | |
| | (a) | Add: Item No. (I) | |
| (b) | Less: Item No. (II) | | |
| | | | |
| (iv) | Section 206(1)(d)(iv) | | |
| | (a) | Add: Gain on transfer of units | |
| (b) | Less: Loss on transfer of units | | |
| | | | |
| (v) | Section 206(1)(d)(v) | | |
| | (a) | Add: Item No. (A) | |
| (b) | Less: Item No. (B) | | |
| | | | |
| (vi) | Less: Section 206(1)(d)(vi) | | |
| (vii) | Less: Section 206(1) (d)(vii) | | |
| (viii) | Less: Section 206(1)(d)(viii) | | |
| (ix) | Add: Section 206(1)(d)(ix): Table Column A | | |
| | (a) | Row (1) | |
| | (b) | Row (2) | |
| | (c) | Row (3) <i>[from 16(iv)]</i> | |
| | (d) | Row (4) | |
| | (e) | Row (5) | |
| (x) | Less: Section 206(1)(d)(ix): Table Column B | | |
| | (a) | Row (1) | |
| | (b) | Row (2) | |
| | (c) | Row (3) <i>[from 16 (iv)]</i> | |
| | (d) | Row (4) | |
| | (e) | Row (5) | |

Part C

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| 16. | Transition Amount as defined in section 206(1)(t)(vi). | | |
| (i) | | Amount or the aggregate of the amounts adjusted in the other Equity (including capital reserve and securities premium reserve). | |
| (ii) | To be further adjusted (increased or decreased) by | | |
| | (a) | Amount or aggregate of amounts adjusted in Capital reserve. | |
| | (b) | Amount or aggregate of amounts adjusted in Securities Premium reserve. | |
| | (c) | Amount or aggregate of amounts adjusted in the other Comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss. | |
| | (d) | Amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 12 and Indian Accounting Standards 38 adjusted on the convergence date. | |
| | (e) | Gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date. | |
| | (f) | Adjustments relating to items of property, plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date. | |
| | (g) | Adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed Cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date. | |
| | (h) | Adjustments relating to cumulative translation differences of a foreign operation | |

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| | | | in accordance with paragraph D13 of the Indian Accounting Standard 101 On the convergence date. | |
| | | (i) | Any other adjustment (to be specified). | |
| | (iii) | Total transition amount [16(i) as adjusted by 16(ii)] | | |
| | (iv) | 1/5 th of transition amount [1/5 th of 16(iii)] | | |
| 17 | Details of adjustment for transition amount. | | | |
| | (i) | Convergence date as defined in section 206(1)(t)(ii). | | |
| | (ii) | Year of convergence as defined in section 206(1)(t)(ix). | | |
| | (iii) | Total transition amount [from 16(iii)] | | |
| | (iv) | Amount or aggregate of amounts adjusted till Immediately preceding year. | | |
| | (v) | Amounts adjusted in this year. [from 16(iv)] | | |
| | (vi) | Amount to be adjusted in the subsequent year (s). | | |
| Part D | | | | |
| 18 | Book profit as computed according to sub- section (1) of section 206 [Row 12 as adjusted (ADD or LESS) by Row 13, 14 and 15] above | | | |
| 19 | Type of Assessee Company (Select One) | | | 1. A unit, being a company located in an International Financial Services Centre and derives its income solely in convertible foreign exchange 2. Any Other Company |
| 20 | Tax Payable on Book Profit u/s 206(1) as per the applicable rate for the Type of Assessee Company in Row 19 above. | | | |
| CERTIFICATE | | | | |
| 1. I/We have examined the accounts and records of (name and address of the assessee with PAN) engaged in business of (nature of business) in order to arrive at the book profit during the year ended on the 31st March, _____. 2. I/We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 206(1) of the Act in respect of the tax year (.....) is ₹ which has been determined as per above. 3. In my/our opinion and to the best of my/our knowledge and according to the explanations given to me/us the particulars given in this Form are true and correct. | | | | |
| Date: Place: | | | | |
| Signature Name of the Accountant: Designation: Membership Number: UDIN details, if any: | | | | |

Name of proprietorship/Firm:

Firm registration Number:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
 - i. Country/Region,
 - ii. Flat/Door/Building,
 - iii. Road/Street/ Block/Sector,
 - iv. PIN/ZIP Code,
 - v. Post Office,
 - vi. Area/locality,
 - vii. District,
 - viii. State
3. This report is to be given by a chartered accountant, within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), who holds a valid certificate of practice under section 6(1) of that Act and is not a person referred to in section 515(3)(b)(i) or (ii) of the Act.
4. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons there for.
5. Amounts to be filled in ₹ unless otherwise provided.