

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 30th May, 2025.

G.S.R. 357(E).—In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub-section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:—

1. (1) These rules may be called the Companies (Accounts) Second Amendment Rules, 2025.

(2) They shall come into force with effect from the 14th day of July, 2025.

2. In the Companies (Accounts) Rules, 2014 (hereinafter referred to as the said rules), in rule 5, for the word, letter and figure “Form AOC-1”, the word, letter and figure “e-Form AOC-1” shall be substituted.

3. In the said rules, in rule 8,-

(i) in sub-rule (2), for the word, letter and figure “Form AOC-2”, the word, letter and figure “e-Form AOC-2” shall be substituted.

(ii) in sub-rule (5),-

(A) in clause (x), after the words and figures, “Act, 2013 (14 of 2013)”, the following shall be inserted, namely:-

“along with the following details: -

- (a) number of complaints of sexual harassment received in the year;
- (b) number of complaints disposed off during the year; and
- (c) number of cases pending for more than ninety days.”

(B) after clause (xii), the following clause shall be inserted, namely:-

“(xiii) a statement by the company with respect to the compliance of the provisions relating to the Maternity Benefit Act 1961.”

4. In the said rules, in rule 12, after sub-rule (1B), the following sub-rule shall be inserted, namely: -

“(1C) Every company, along with the relevant e-Form No. AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 NBFC (Ind AS) or AOC-4 CFS NBFC (Ind AS) and the respective attachments in portable document format as required, shall also file e-Form Extract of Board Report, Extract of Auditor’s Report (Standalone) and Extract of Auditor’s Report (Consolidated), as the case may be:

Provided that a copy of signed financial statements duly authenticated as per section 134 of the Act (including Board’s report, auditors’ report and other documents) in portable document format shall also be attached with XBRL Forms.”

5. In the said rules, in Annexure, for Form AOC-1, AOC-2, AOC-4, AOC-4 CFS, AOC-4-NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS) and CSR-2, the following e-Forms shall be substituted, namely: -

“Form no. AOC-1, AOC-2, AOC-4, AOC-4 CFS, AOC-4-NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), CSR-2, Extract of Board Report, Extract of Auditor’s Report (Standalone) and Extract of Auditor’s Report (Consolidated).”

Form No. AOC-1**Statement containing salient features of the financial statement of Subsidiaries/ associate companies/ joint ventures**

[Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014]

**Form language**
☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

*Name of the Company

Part "A": Subsidiaries**Details of Subsidiaries**

(Information in respect of each subsidiary to be presented with amounts in Rs)

1 Number of subsidiaries

Block -1		
CIN/ any other registration number of subsidiary company		
Name of the subsidiary		
Date since when subsidiary was acquired		
Provisions pursuant to which the company has become a subsidiary (Section 2(87)(i)/Section 2(87)(ii))		
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	From	
	To	
Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries:-	Reporting Currency	
	Exchange Rate	
Share capital		
Reserves & surplus		
Total assets		
Total Liabilities		
Investments		
Turnover		
Profit before taxation		
Provision for taxation		
Profit after taxation		
Proposed Dividend		
% of shareholding		

2 Number of subsidiaries which are yet to commence operations

SI. No.	CIN /any other registration number	Names of subsidiaries which are yet to commence operations

3 Number of subsidiaries which have been liquidated or have ceased to be a subsidiary during the year.

SI. No.	CIN/ any other registration number	Names of subsidiaries

Part "B": Associates and Joint Ventures**Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

4 Number of Associate / Joint Venture

Block-1		
1	Name of Associate/Joint Venture	
2	Latest audited Balance Sheet Date	
3	Date on which the Associate or Joint Venture was associated or acquired	
4	Shares of Associate/Joint Ventures held by the company on the year end	
A	Number	
B	Amount of Investment in Associates/Joint Venture	
C	Extent of Holding %	
5	Description of how there is significant influence	
6	Reason why the associate/joint venture is not consolidated	
7	Net worth attributable to Shareholding as per latest audited Balance Sheet	
8	Profit / Loss for the year	
A	Considered in Consolidation	
B	Not Considered in Consolidation	

5 Number of associates or joint ventures which are yet to commence operations

SI. No.	CIN/any other registration number	Names of Associates and Joint Ventures which are yet to commence operations

6 Number of associates or joint ventures which have been liquidated or have ceased to be associate or joint venture during the year

SI. No.	CIN /any other registration number	Names of Associates and Joint Ventures

Attachments

(a) Optional attachment

Max 2 MB

Choose

Remove

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Declaration

I am authorised by the Board of Directors of the Company vide resolution number*
dated* to sign this form and declare that all the requirements of Companies Act,
2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been
compiled with.

*** To be digitally signed by**

DSC BOX

***Designation**

(Director/Manager/Secretary/CEO/CFO/Interim Resolution Professional (IRP)/ Resolution Professional
(RP)/Liquidator)



Director identification number of the director; or PAN of the manager or CEO or CFO.
or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or
Membership number of the secretary

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone
through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters
incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records
maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and
complete
and no information material to this form has been suppressed.

- ☐ Chartered accountant (in whole-time practice) or
☐ Cost accountant (in whole-time practice) or
☐ Company secretary (in whole-time practice)

DSC BOX

Whether associate or fellow:

- ☐ Associate ☐ Fellow

Membership number

Certificate of practice number

Save

Submit

Form No. AOC-2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under fourth proviso thereto

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]



Form language

☒ English ☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

*Name of the Company

1.Details of contracts or arrangements or transactions not at arm's length basis

*Number of contracts or arrangements or transactions not at arm's length basis

Block-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	
Name(s) of the related party	
Nature of relationship	
Nature of contracts/ arrangements/ transactions	
Duration of the contracts / arrangements/ transactions	
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	
Justification for entering into such contracts or arrangements or transactions	
Date of approval by the Board (DD/MM/YYYY)	
Amount paid as advances, if any	
Date on which the resolution was passed in general meeting as required under first proviso to section 188 (DD/MM/YYYY)	
SRN of MGT-14	

2.Details of material contracts or arrangements or transactions at arm's length basis

Number of material contracts or arrangements or transactions at arm's length basis

BLOCK-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	

Name(s) of the related party	
Nature of relationship	
Nature of contracts/ arrangements/ transactions	
Duration of the contracts / arrangements/ transactions	
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	
Date of approval by the Board (DD/MM/YYYY)	
Amount paid as advances, if any	

Attachments

(a) Optional Attachment.

Max 2 MB

Choose

Remove

Download

Declaration

I am authorised by the Board of Directors of the Company vide resolution number *
dated * to sign this form and declare that all the requirements of Companies Act,
2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been
compiled with.

*** To be digitally signed by**

DSC BOX

***Designation**

(Director/Manager/Secretary/CEO/CFO/Interim Resolution Professional (IRP)/ Resolution Professional
(RP)/Liquidator)



Director identification number of the director; or PAN of the manager or CEO or CFO.
or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or
Membership number of the secretary

Save

Submit

Form No. AOC-4**Form for filing financial statement and other documents with the Registrar**

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]



Form language

☒ English☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores

SEGMENT- I: GENERAL INFORMATION OF THE COMPANY AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A - General information of the Company

1 (a) *Corporate Identity Number (CIN)

(b) Authorised capital of the company as on the date of filing

(c) Number of members of the company as on the date of filing

2 (a) *Name of the company

(b) *Address of the registered office of the company

(c) *e-mail ID of the company

3 Financial year to which financial statements relates

*From (DD/MM/YYYY)

*To (DD/MM/YYYY)

4 (a) *Date of Board of directors' meeting in which financial statements are approved (DD/MM/YYYY)

(b) (i) *Nature of financial statements

(Provisional un-adopted Financial statements/Adopted Financial statements/Revised Financial statements u/s 130/Revised Financial statements u/s 131)

(ii) Nature of revision

(Financial statement/Directors' Report/Both)

(iii) Whether provisional financial statements filed earlier

☐ Yes

☐ No

☐ Not applicable

(iv) Whether adopted in adjourned AGM

☐ Yes

☐ No

☐ Not applicable

(v) Date of adjourned AGM in which financial statements were adopted (DD/MM/YYYY)

(vi) SRN of form INC-28

(vii) SRN of form AOC-4

(viii) Date of order of competent authority (DD/MM/YYYY)

Signatory Details

(c) Details of director(s), manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator, of the company who have signed the financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO, IRP, RP, liquidator

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements (DD/MM/YYYY)

5 (a) Date of Board of directors' meeting in which boards' report referred under section 134 was approved (DD/MM/YYYY)

(b) Details of director(s), IRP, RP, Liquidator who have signed the Boards' report

DIN/PAN	Name	Designation	Date of signing of Board's Report (DD/MM/YYYY)

6 *Date of signing of reports on the financial statements by the auditors (DD/MM/YYYY)

AGM Details

7 (a) * Whether annual general meeting (AGM) held

☐ Yes☐ No☐ Not applicable

(b) If yes, date of AGM (DD/MM/YYYY)

(c) Due date of AGM (DD/MM/YYYY)

(d) Whether any extension for AGM granted

Yes ☐No ☐

(e) SRN of GNL-1

(f) Due date of AGM after grant of extension (DD/MM/YYYY)

Subsidiary details

8 (a) *Whether the company is a subsidiary company as defined under clause (87) of section 2

Yes ☐No ☐

(b) CIN/any other registration number of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary
(Section 2(87)(i)/Section 2(87)(ii))



- (e) *Whether the company has a subsidiary company as defined under clause (87) of section 2 or the company has an associate company, or a joint venture as defined under clause (6) of section 2

☐ Yes☐ No**Auditor Details**

9 *SRN of Form ADT-1

*Number of Auditors

(a) *Income-tax PAN of auditor or auditor's firm

(b) *Category of auditor

☐ Individual ☐ Auditor's firm

(c) *Membership number of auditor or auditor's firm's registration number

(d) *Name of the auditor or auditor's firm

(e) Address of the auditor or auditor's firm

*Address Line 1

Address Line 2

*Country

*Pin Code/Zip Code

*Area/Locality

*City

*District

*State/UT

(f) Details of the member signing for the above firm

(i) Name of the member

(ii) Membership number

General Information and Other Applicant Details

10 (a) *Type of Industry

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I)

(Commercial & Industrial/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)

(b) *Whether Schedule III of the Companies Act, 2013 is applicable

☐ Yes☐ No

11 *Whether consolidated financial statements required or not

☐ Yes☐ No

12 (a) *Whether company is maintaining books of account and other relevant books and papers in electronic form

☐ Yes☐ No

(b) Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)

Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>
Country	<input type="text"/> ▼
Pin Code/Zip Code	<input type="text"/>
Area/Locality	<input type="text"/> ▼
City	<input type="text"/>
District	<input type="text"/>
State/ UT	<input type="text"/>

(c) Particulars of the service provider (if any)

(i) Name of the service provider	<input type="text"/>
(ii) Internet protocol address of service provider	<input type="text"/>
(iii) Location of the service provider	<input type="text"/>
(iv) Whether books of account and other books and papers are maintained on cloud	<input type="radio"/> Yes <input type="radio"/> No
(v) Address as provided by the service provider	<input type="text"/>

I Part B - Balance Sheet**PART I — BALANCE SHEET**

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Reason for change in pre- filled figures of previous reporting period
I	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	(a) Share capital			
	(b) Reserves and surplus			
	(c) Money received against share warrants			
(2)	Share application money pending allotment			
(3)	Non - current liabilities			
	(a) Long term borrowings			
	(b) Deferred tax liabilities (net)			
	(c) Other long-term liabilities			
	(d) Long term provisions			
(4)	Current liabilities			
	(a) Short term borrowings			
	(b) Trade payables			
	(i) Total outstanding dues of			

	micro enterprises and small enterprises			
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises			
	(c) Other current liabilities			
	(d) Short term provisions			
	Total			
II	ASSETS			
1	Non-current assets			
	(a) Property Plant and Equipment and Intangible Assets			
	(i) Property Plant and Equipment			
	(ii) Intangible assets			
	(iii) Capital work -in-progress			
	(iv) Intangible assets under development			
	(b) Non-current Investments			
	(c) Deferred tax assets (net)			
	(d) Long term loans and advances			
	(e) Other non-current assets			
2	Current assets			
	(a) Current Investments			
	(b) Inventories			
	(c) Trade receivables			
	(d) Cash and cash equivalents			
	(e) Short term loans and advances			
	(f) Other current assets			
	Total			

II Break-up of figures in Balance sheet (Amount in Rupees)**A Details of long term borrowings (unsecured)**

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Bonds/ debentures			
2 Term Loans			
a From banks			
b From other parties			
3 Deferred payment liabilities			
4 Deposits			
5 Loans and advances from related parties			
6 Long term maturities of financial lease obligations			
7 Other loans & advances			
Total long-term borrowings (unsecured)			
8 Out of above total, aggregate amount guaranteed by directors			

B Details of short-term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Loans repayable on demand			
a From banks			
b From other parties			
2 Loans and advances from related parties			
3 Deposits			
4 Other loans and advances			
Total short-term borrowings (unsecured)			
5 Out of above total, aggregate amount guaranteed by directors			

C Details of long-term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Capital advances			
2 Loans and advances to other related parties			
3 Other loans and advances			
Total long term loan and advances			
4 Less: Provision/ allowance for bad and doubtful loans and advances			
a From related parties			
b From others			
5 Net long term loan and advances (unsecured, considered good)			
6 Loans and advances due by directors/ other officers of the company			

D Details of long-term loans and advances (doubtful)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Capital advances			
2 Loans and advances to related parties			
3 Other loans and advances			
Total long term loan and advances			
4 Less : Provision/ allowance for bad and doubtful loans and advances			
a From related parties			
b From others			
5 Net long term loan and			

advances (doubtful)			
6 Loans and advances due by directors/ other officers of the company			

E Details of trade receivables

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Secured, considered good			
2 Unsecured, considered good			
3 Doubtful			
Total trade receivables			
4 Less: provision/ allowance for bad and doubtful debts			
5 Net trade receivables			
6 Debt due by (directors/ others officers of the company)			

III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue for contracts without payment received in cash during reporting period		
2	Share application money given		
3	Share application money given during the reporting period		
4	Share application money received during the reporting period		
5	Share application money received and due for refund		
6	Paid-up capital held by foreign company		%
7	Paid-up capital held by foreign holding and/ or through its subsidiaries		%
8	Number of shares bought back during the reporting period		
9	Deposits accepted or renewed during the reporting period		
10	Deposits matured and claimed but not paid during the reporting period		
11	Deposits matured and claimed but not paid		
12	Deposits matured, but not claimed		
13	Unclaimed matured debentures		
14	Debentures claimed but not paid		
15	Interest on deposits accrued and due but not paid		
16	Unpaid dividend		
17	Investment in subsidiary companies		
18	Investment in government companies		
19	Capital reserve		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)		
21	Inter-corporate deposits		
22	Gross value of transaction as per AS- 18 (if applicable)		
23	Capital subsidies or grants received from government authority(ies)		
24	Calls unpaid by directors		
25	Calls unpaid by others		
26	Forfeited shares (amount originally paid-up)		

27	Forfeited shares reissued	
28	Borrowing from foreign institutional agencies	
29	Borrowing from foreign companies	
30	Inter-corporate borrowings -secured	
31	Inter-corporate borrowings –unsecured	
32	Commercial Paper	
33	Conversion of warrants into equity shares during the reporting period	
34	Conversion of warrants into preference shares during the reporting period	
35	Conversion of warrants into debentures during the reporting period	
36	Warrants issued during the reporting period (In foreign currency)	
37	Warrants issued during the reporting period (In Rupees)	
38	Default in payment of short-term borrowings and interest thereon	
39	Default in payment of long-term borrowings and interest thereon	
40	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input type="radio"/> No
	Provide details of such conversions	
41	Net Worth of the company	
42	Number of shareholders to whom shares allotted under private placement during the reporting period	
43	Secured Loan	
44	Gross Property Plant and Equipment and Intangible Assets	
45	Depreciation and amortization	
46	Miscellaneous expenditure to the extent not written off or adjusted	
47	Unhedged Foreign Exchange Exposure	

IV Share capital raised during the reporting period (Amount in Rupees)

Particulars	Number of shares	Total Nominal Amount	Total Paid-up amount	Total premium
(i) Equity shares				
At the beginning of the year				
(a) Increase during the year				
i Public Issues				
ii Rights issue				
iii Bonus issue				
iv Private Placement/ Preferential allotment				
v ESOPs				
vi Sweat equity shares allotted				
vii Conversion of Preference share				
viii Conversion of Debentures				
ix GDRs/ADRs				
x Others, specify				
(b) Decrease during the year				
i Buy-back of shares				
ii Shares forfeited				
iii Reduction of share capital				
iv Others, specify				
(c) At the end of the year				
(ii) Preference shares				

At the beginning of the year				
(a) Increase during the year				
i Issues of shares				
ii Re-issue of forfeited shares				
iii Others, specify <div></div>				
(b) Decrease during the year				
i Redemption of shares				
ii Shares forfeited				
iii Reduction of share capital				
iv Others, specify <div></div>				
(c) At the end of the year				

V Details of Specified Bank Notes (SBN) held and transacted during the period from 8th November 2016, to 30th December 2016, as provided in the Table below :-

Particulars	SBNs	Other denomination notes	Total
1 Closing cash in hand as on 08.11.2016			
2 (+) Permitted receipts			
3 (-) Permitted payments			
4 (-) Amount deposited in Banks			
5 Closing cash in hand as on 30.12.2016			

VI Details related to cost records and cost audit

- 1 Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014 ☐ Yes ☐ No

If yes, Central Excise Tariff Act Heading in which the product/ service is covered

- 2 Whether audit of cost records of the company has been mandated under Rules specified in SN 1 ☐ Yes ☐ No

If yes, Central Excise Tariff Act Heading in which the product/ service is covered

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT

I Statement of Profit and Loss

	Particulars	Figures for the period (Current reporting period) From <div></div> (DD/MM/YYYY) To <div></div> (DD/MM/YYYY)	Figures for the period (Previous reporting period) From <div></div> (DD/MM/YYYY) To <div></div> (DD/MM/YYYY)	Reason for change in pre- filled figures of previous reporting period
(I)	Revenue from operations			
	Domestic turnover			
	(i) Sale of goods manufactured			
	(ii) Sale of goods traded			

	(iii) Sale or supply of services			
	Export turnover			
	(i) Sale of goods manufactured			
	(ii) Sale of goods traded			
	(iii) Sale or supply of services			
(II)	Other Income			
	(i) Dividend income			
	(ii) Interest income			
	(iii) Net gain/loss on sale of investments			
	(iv) Other non-operating income (net of expenses directly attributable to such income)			
(III)	Total Income (I+II)			
(IV)	Expenses			
	(a) Cost of materials consumed			
	(b) Purchases of stock in trade			
	(c) Changes in inventories of -Finished goods			
	-Work-in-progress			
	-Stock in trade			
	(d) Employee benefit expenses			
	(e) Managerial remuneration			
	(f) Payment to Auditors			
	(g) Insurance expenses			
	(h) Power and fuel			
	(i) Finance costs			
	(j) Depreciation and amortization expenses			
	(k) Other expenses			
	Total expenses			
(V)	Profit before exceptional and extraordinary items and tax (III-IV)			
(VI)	Exceptional items			
(VII)	Profit before extraordinary items and tax (V-VI)			
(VIII)	Extraordinary items			
(IX)	Profit before tax (VII-VIII)			
(X)	Tax Expense			
	(i) Current tax			
	(ii) Deferred tax			
(XI)	Profit/(Loss) for the period from continuing operations (IX-X)			
(XII)	Profit/(Loss) from discontinuing operations			
(XIII)	Tax expense of discontinuing operations			
(XIV)	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)			
(XV)	Profit/(Loss) (XI+XIV)			
(XVI)	Earnings per equity share before extraordinary items			
	(i) Basic			
	(ii) Diluted			

(XVII)	Earnings per equity share after extraordinary items			
	(i) Basic			
	(ii) Diluted			

II Detailed Profit and Loss items (Amount in Rupees)**A Details of earning in foreign exchange**

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Export of goods calculated on FOB basis			
2 Interest and dividend			
3 Royalty			
4 Know- how			
5 Professional and consultation fees			
6 Other income			
7 Total Earning in Foreign Exchange			

B Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Import of goods calculated on CIF basis			
(i) Raw material			
(ii) Component and spare parts			
(iii) Capital goods			
2 Expenditure on account of			
Royalty			
Know-how			
Professional and consultation fees			
Interest			
Other matters			
Dividend paid			
3 Total Expenditure in foreign exchange			

III Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend		%
2	Earnings per share (in Rupees)		
	(a) Basic		
	(b) Diluted		
3	Income in foreign currency		
4	Expenditure in foreign currency		
5	Revenue subsidies or grants received from government authority(ies)		

6	Rent paid	
7	Consumption of stores and spare parts	
8	Gross value of the transaction with the related parties as per AS-18 (if applicable)	
9	Bad debts of related parties as per AS-18 (if applicable)	
10	Contribution made under sub-section (3) of section 182	

IV Details related to principal products or services of the company

*Total number of product/ services category(ies)

Product or service category code (ITC/ NPCS 4 digit code)	Description of the product or service category	Turnover of the product or service category (in Rupees)	Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	Description of the product or service	Turnover of highest contributing product or service (in Rupees)

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Programme Implementation, Government of India.

SEGMENT III: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

1 *Whether any transactions entered with related party?

☐ Yes

☐ No

SEGMENT IV: AUDITOR'S REPORT

I (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes

☐ No

☐ Not applicable

(b) If yes, provide following details:-

S. No.	Provide details of comment(s) or supplement(s) received from CAG of India	Board of Director's reply(ies) on comments received from CAG of India
I		
II		

(c) Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143

☐ Yes

☐ No

II Whether the auditors have reported as to whether company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November 2016, to 30th December 2016, and if so, whether these are in accordance with the books of accounts maintained by the company

☐ Yes

☐ No

SEGMENT-V REPORTING OF CORPORATE SOCIAL RESPONSIBILITY

1 CSR applicability pursuant to
(Section 135/Report for unspent CSR amount/Not applicable)



SEGMENT-VI MISCELLANEOUS1 *Whether the Secretarial Audit is applicable ☐ Yes ☐ No2 Whether secretarial audit report has been qualified or has any observation or other remarks ☐ Yes ☐ No3 Number of observations made 4 Provide details of secretarial qualifications or observations or other remarks in secretarial audit report

5 Details of signatories of secretarial audit report

(a) Category of secretarial auditor (b) Name of secretarial audit firm (c) Firms registration number of secretarial audit firm (d) Membership number of secretarial auditor (e) Certificate of practice number of secretarial auditor (f) Address of secretarial auditor (g) Permanent account number of secretarial auditor or secretarial auditor's firm (h) Date of signing secretarial audit report (DD/MM/YYYY) **Attachments**(a) *Copy of financial statements duly authenticated as per section 134 (including auditors' report and other documents) (b) Supplementary or test audit report under section 143 (c) Details of comments of CAG of India (d) Secretarial Audit Report (e) Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM) (f) Statement of the fact and reasons for not holding the AGM (g) Optional attachment(s), if any **Declaration**

I am authorised by the Board of Directors of the Company vide resolution number* dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

DSC BOX

***Designation**

(Director/Manager/Secretary/CEO/CFO/Interim Resolution Professional (IRP)/ Resolution Professional (RP)/Liquidator)

***Director identification number of the director; or PAN of the manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or Membership number of the secretary**

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order.

2 All the required attachments have been completely and legibly attached to this form.

3 It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

To be digitally signed by

DSC BOX

- ☐ Chartered accountant (in whole-time practice) or
- ☐ Cost accountant (in whole-time practice) or
- ☐ Company secretary (in whole-time practice)

Whether associate or fellow:

- ☐ Associate ☐ Fellow

Membership number

Certificate of practice number

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For Office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

This eForm is hereby registered

Digital signature of the authorising officer

DSC BOX

Date of signing (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company.

Form No. AOC-4 CFS

**Form for filing consolidated financial statements
and other documents with the Registrar**

[Pursuant to section 137 of the Companies Act, 2013
and Rule 12 of the Companies (Accounts) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Figures appearing in the eForm should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions, or crores.

SEGMENT- I: GENERAL INFORMATION OF THE COMPANY AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A - General information of the Company

1 (a) SRN of form AOC-4 filed by the company for its standalone financial statements

(b) *Corporate Identity Number (CIN)

2 (a) *Name of the company

(b) *Address of the registered office of the company

(c) *e-mail ID of the company

3 (a) Financial year to which financial statements relates

*From (DD/MM/YYYY)

*To (DD/MM/YYYY)

(b)(i) *Nature of consolidated financial statements

*(Provisional un-adopted consolidated Financial statements/Adopted consolidated Financial
statements/Revised consolidated Financial statements u/s 130/Revised consolidated Financial
statements u/s 131)*



(ii) Nature of revision

☐ Consolidated financial statement

☐ Directors' Report

☐ Both

(iii) Whether provisional consolidated financial statements filed earlier

☐ Yes

☐ No

☐ Not applicable

(iv) Whether adopted in adjourned AGM

☐ Yes☐ No☐ Not applicable

(v) Date of adjourned AGM in which consolidated financial statements were adopted (DD/MM/YYYY)

(vi) SRN of form INC-28

(vii) SRN of form AOC-4 CFS

(viii) Date of order of competent authority (DD/MM/YYYY)

AGM details

4 (a) * Whether annual general meeting (AGM) held

☐ Yes☐ No☐ Not applicable

(b) Date of AGM (DD/MM/YYYY)

(c) *Due date of AGM (DD/MM/YYYY)

(d) *Whether any extension for AGM granted

☐ Yes☐ No

(e) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

Signatory Details

5 (a) *Date of Board of directors' meeting in which consolidated financial statements were approved (DD/MM/YYYY)

(b) Details of directors, manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator of the company who have signed the consolidated financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO, IRP, RP, liquidator

DIN or Income-tax PAN	Name	Designation	Date of signing of consolidated financial statements (DD/MM/YYYY)

6 (a) *Date of Board of directors' meeting in which boards' report referred to under section 134 was approved (DD/MM/YYYY)

(b) Details of directors, IRP, RP, Liquidator who have signed the Boards' report

DIN/PAN	Name	Designation	Date of signing of Boards' report (DD/MM/YYYY)

7 *Date of signing of reports on the consolidated financial statements by the auditors (DD/MM/YYYY)

Auditor Details

8 *SRN of Form ADT-1

*Number of Auditors

(a) *Income-tax PAN of auditor or auditor's firm

(b) *Category of auditor

☐ Individual☐ Auditor's firm

(c) *Membership number of auditor or auditor's firm's registration number

(d) *Name of the auditor or auditor's firm

(e) Address of the auditor or auditor's firm

*Address Line 1

Address Line 2

*Country

*Pin Code/Zip Code

*Area/Locality

*City

*District

*State/UT

(f) Details of the member signing for the above firm

(i) Name of the member

(ii) Membership number

9 (a) *Whether Schedule III of the Companies Act, 2013 is applicable

☐ Yes☐ No

(b) *Type of Industry

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I)

(Commercial & Industrial/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)

Part B – Consolidated Balance Sheet**PART I - CONSOLIDATED BALANCE SHEET**

	Particulars	Figures as at the end of (Current reporting period)(in Rs.) <input type="text"/> (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period
I	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	(a) Share capital			
	(b) Reserves and surplus			
	(c) Money received against share warrants			
	(d) Minority Interest			
(2)	Share application money pending allotment			
(3)	Non - current liabilities			
	(a) Long-term borrowings			
	(b) Deferred tax liabilities (net)			
	(c) Other long-term liabilities			
	(d) Long-term provisions			
(4)	Current liabilities			
	(a) Short-term borrowings			
	(b) Trade payables			
	(i) Total outstanding dues of micro enterprises and small enterprises			
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises			
	(c) Other current liabilities			
	(d) Short-term provisions			
	Total			
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment			
	(ii) Intangible assets			
	(iii) Capital work – in- progress			
	(iv) Intangible assets under development			
	(b) Non-current Investments			
	(c) Deferred tax assets (net)			
	(d) Long-term loans and advances			
	(e) Other non-current assets			
2	Current assets			
	(a) Current Investments			
	(b) Inventories			

	(c) Trade receivables			
	(d) Cash and cash equivalents			
	(e) Short-term loans and advances			
	(f) Other current assets			
	Total			

II Part II: Break-up of figures in Consolidated Balance sheet

A Details of long-term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Bonds/ debentures			
Term Loans			
-From banks			
-From other parties			
Deferred payment liabilities			
Deposits			
Loans and advances from related parties			
Long term maturities of financial lease obligations			
Other loans & advances			
Total long-term borrowings (unsecured)			
Out of above total, aggregate amount guaranteed by directors of the companies			

B Details of short-term borrowings (unsecured)

Particulars	Currents reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Loans repayable on demand			
-From banks			
-From other parties			
Loans and advances from related parties			
Deposits			
Other loans and advances			
Total short-term borrowings (unsecured)			
Out of above total, aggregate amount guaranteed by directors of the companies			

C Details of long-term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Capital advances			
Loans and advances to other related parties			
Other loans and advances			
Total long-term loan and advances			
Less: Provision/ allowance for bad and doubtful loans and advances			
-From related parties			
-From others			
Net long-term loan and advances (unsecured, considered good)			
Loans and advances due by directors/ other officers of the companies			

D Details of long-term loans and advances (doubtful)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Capital advances			
Loans and advances to related parties			
Other loans and advances			
Total long-term loans and advances			
Less : Provision/ allowance for bad and doubtful loans and advances			
-From related parties			
-From others			
Net long-term loans and advances (doubtful)			
Loans and advances due by directors/ other officers of the companies			

E Details of trade receivables

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Secured, considered good			
Unsecured, considered good			
Doubtful			
Total trade receivables			
Less: provision/ allowance for bad and doubtful debts			

Net trade receivables			
Debt due by (directors/ others officers of the companies)			

III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue for contracts without payment received in cash during reporting period	
2	Share application money given	
3	Share application money given during the reporting period	
4	Share application money received during the reporting period	
5	Share application money received and due for refund	
6	Paid-up capital held by foreign companies	
7	Paid-up capital held by foreign holding and/ or through its subsidiaries	
8	Number of shares bought back during the reporting period	
9	Deposits accepted or renewed during the reporting period	
10	Deposits matured and claimed but not paid during the reporting period	
11	Deposits matured and claimed but not paid	
12	Deposits matured, but not claimed	
13	Unclaimed matured debentures	
14	Debentures claimed but not paid	
15	Interest on deposits accrued and due but not paid	
16	Unpaid dividend	
17	Investment in subsidiary companies	
18	Investment in government companies	
19	Capital reserve	
20	Investment in Associates	
21	Investment in Joint Ventures	
22	Goodwill on consolidation	
23	Amount due for transfer to Investor Education and Protection Fund (IEPF)	
24	Inter-corporate deposits	
25	Gross value of transaction as per AS- 18 (if applicable)	
26	Capital subsidies or grants received from government authorities	
27	Calls unpaid by directors	
28	Calls unpaid by others	
29	Forfeited shares (amount originally paid-up)	
30	Forfeited shares reissued	
31	Borrowing from foreign institutional agencies	
32	Borrowing from foreign companies	
33	Inter-corporate borrowings -secured	
34	Inter-corporate borrowings –unsecured	
35	Commercial Paper	
36	Conversion of warrants into equity shares during the reporting period	
37	Conversion of warrants into preference shares during the reporting period	
38	Conversion of warrants into debentures during the reporting period	
39	Warrants issued during the reporting period (In foreign currency)	
40	Warrants issued during the reporting period (In Rupees)	
41	Default in payment of short-term borrowings and interest thereon	
42	Default in payment of long-term borrowings and interest thereon	
43	Whether any operating lease has been converted to financial lease or <i>vice-versa</i>	<input type="radio"/> Yes <input type="radio"/> No
	Provide details of such conversions	
44	Net Worth of the companies	
45	Number of shareholders to whom shares allotted under private placement during the reporting period	
46	Secured Loan	
47	Gross Property, Plant and Equipment and Intangible assets	

48	Depreciation and amortization	
49	Miscellaneous expenditure to the extent not written off or adjusted	

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT

I Statement of Consolidated Profit and Loss

	Particulars	Figures for the period (Current reporting period) From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)	Figures for the period (Previous reporting period) From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)	Reason for change in pre- filled figures of previous reporting period
(I)	Revenue from operations			
	Domestic turnover			
	(i) Sale of goods manufactured			
	(ii) Sale of goods traded			
	(iii) Sale or supply of services			
	Export turnover			
	(i) Sale of goods manufactured			
	(ii) Sale of goods traded			
	(iii) Sale or supply of services			
(II)	Other Income			
	(i) Dividend income			
	(ii) Interest income			
	(iii) Net gain/loss on sale of investments			
	(iv) Other non-operating income (net of expenses directly attributable to such income)			
(III)	Total Income (I+II)			
(IV)	Expenses			
	Cost of materials consumed			
	Purchases of stock in trade			
	Changes in inventories of — Finished goods			
	— Work-in-progress			
	— Stock in trade			
	Employee benefit expenses			
	Managerial remuneration			
	Payment to Auditors			
	Insurance expenses			
	Power and fuel			
	Finance costs			
	Depreciation and			

	amortization expenses			
	Other expenses			
	Total expenses			
(V)	Share of Profit/(Loss) in Associates			
(VI)	Profit before exceptional and extraordinary items and tax (III-IV+V)			
(VII)	Exceptional items			
(VIII)	Profit before extraordinary items and tax (VI-VII)			
(IX)	Extraordinary items			
(X)	Profit before tax (VIII-IX)			
(XI)	Tax Expense			
	(1) Current tax			
	(2) Deferred tax			
(XII)	Profit/(Loss) for the period from continuing operations (X-XI)			
(XIII)	Profit/(Loss) from discontinuing operations			
(XIV)	Tax expense of discontinuing operations			
(XV)	Profit/ (Loss) from discontinuing operations (after tax) (XIII-XIV)			
(XVI)	Profit/(Loss) (XII+XV)			
	(1) Profit/(Loss) attributable to equity shareholders of the Parent			
	(2) Profit/(Loss) attributable to Minority Interest			
(XVII)	Earnings per equity share before extraordinary items			
	(1) Basic			
	(2) Diluted			
(XVIII)	Earnings per equity share after extraordinary items			
	(1) Basic			
	(2) Diluted			

Part II : Detailed Profit and Loss items (Amount in Rupees)

A Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Export of goods calculated on FOB basis			
Interest and dividend			
Royalty			

Know- how			
Professional and consultation fees			
Other income			
Total Earning in Foreign Exchange			

B Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Import of goods calculated on CIF basis			
(i) Raw material			
(ii) Component and spare parts			
(iii) Capital goods			
Expenditure on account of			
Royalty			
Know-how			
Professional and consultation fees			
Interest			
Other matters			
Dividend paid			
Total Expenditure in foreign exchange			

Part III : Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend	
2	Revenue subsidies or grants received from government authority(ies)	
3	Rent paid	
4	Consumption of stores and spare parts	
5	Gross value of the transaction with the related parties as per AS-18 (if applicable)	
6	Bad debts of related parties as per AS-18 (if applicable)	
7	Contribution made under sub-section (3) of section 182	

SEGMENT III: AUDITOR'S REPORT

1 (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes

☐ No

☐ Not applicable

(b) If yes, provide following details:-

S. No.	Provide details of comment(s) or supplement(s) received from CAG of India	Board of Director's reply(ies) on comments received from CAG of India
I		
II		

- (c) Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143 ☐ Yes ☐ No

SEGMENT IV: MISCELLANEOUS

- 1 *Whether the Secretarial Audit is applicable ☐ Yes ☐ No

- 2 Whether secretarial audit report has been qualified or has any observation or other remarks ☐ Yes ☐ No

- 3 Number of observations made

- 4 Provide details of secretarial qualifications or observations or other remarks in secretarial audit report

- 5 Details of signatories of secretarial audit report

- (a) Category of secretarial auditor

- (b) Name of secretarial audit firm

- (c) Firms registration number of secretarial audit firm

- (d) Membership number of secretarial auditor

- (e) Certificate of practice number of secretarial auditor

- (f) Address of secretarial auditor

- (g) Permanent account number of secretarial auditor or secretarial auditor's firm

- (h) Date of signing secretarial audit report (DD/MM/YYYY)

Attachments

- | | | | | |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---|
| (a) *Consolidated financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents) | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (b) Supplementary or test audit report under section 143 | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (c) Details of comments of CAG of India | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (d) Secretarial Audit Report | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (e) Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM) | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (f) Statement of the fact and reasons for not holding the AGM | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |
| (g) Optional attachment(s), if any | <input type="text" value="Max 2 MB"/> | <input type="button" value="Choose"/> | <input type="button" value="Remove"/> | <input type="button" value="Download"/> |

Declaration

I am authorised by the Board of Directors of the Company vide resolution number* dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

*** To be digitally signed by**

DSC BOX

*Designation

(Director/Manager/Secretary/CEO/CFO/Liquidator/ Interim Resolution Professional (IRP)/ Resolution Professional (RP))

*Director identification number of the director; or PAN of the manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or Membership number of the secretary

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete

and no information material to this form has been suppressed. I further certify that:

1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order.

2 All the required attachments have been completely and legibly attached to this form.

3 It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

*** To be digitally signed by**

DSC BOX

☐ Chartered accountant (in whole-time practice) or

☐ Cost accountant (in whole-time practice) or

☐ Company secretary (in whole-time practice)

*Whether associate or fellow:

☐ Associate

☐ Fellow

Membership number

Certificate of practice number

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For Office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

DSC BOX

This eForm is hereby registered

Date of signing (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Form No. AOC-4- NBFC (Ind AS)

Form for filing financial statement and other documents with the Registrar

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1A) of Rule 12 of Companies (Accounts) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Figures appearing in the eForm should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

SEGMENT- I: GENERAL INFORMATION OF THE COMPANY AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A - General information of the Company

1 (a) *Corporate Identity Number (CIN)

(b) Authorised capital of the company as on the date of filing

(c) Number of members of the company as on the date of filing

2 (a) *Name of the company

(b) *Address of the registered office of the company

(c) *e-mail ID of the company

3 Financial year to which financial statements relates

(a) *From (DD/MM/YYYY)

(b) *To (DD/MM/YYYY)

4 (a) *Date of Board of directors' meeting in which financial statements are approved (DD/MM/YYYY)

(b) (i) Nature of financial statements

(Provisional un-adopted Financial statements/Adopted Financial statements/Revised Financial statements u/s 130/Revised Financial statements u/s 131)

(ii) Nature of revision

☐ Financial statement☐ Directors' Report☐ Both

(iii) Whether provisional financial statements filed earlier

☐ Yes☐ No☐ Not applicable

(iv) Whether adopted in adjourned AGM

☐ Yes☐ No☐ Not applicable

(v) Date of adjourned AGM in which financial statements were adopted (DD/MM/YYYY)

(vi) SRN of form INC-28

(vii) SRN of form AOC-4 NBFC (Ind AS)

(viii) Date of order of competent authority (DD/MM/YYYY)

Signatory details

(c) Details of director(s), manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator, of the company who have signed the financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO, IRP, RP, liquidator

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements (DD/MM/YYYY)

5 (a) Date of Board of directors' meeting in which boards' report referred under section 134 was approved (DD/MM/YYYY)

(b) Details of director(s), IRP, RP, Liquidator who have signed the Boards' report

DIN/PAN	Name	Designation	Date of signing of Boards' Report (DD/MM/YYYY)

6 *Date of signing of reports on the financial statements by the auditors (DD/MM/YYYY)

AGM details

7 (a) * Whether annual general meeting (AGM) held

☐ Yes☐ No☐ Not applicable

(b) If yes, date of AGM (DD/MM/YYYY)

(c) Due date of AGM (DD/MM/YYYY)

(d) Whether any extension for AGM granted

☐ Yes☐ No

(e) SRN of GNL-1

(f) Due date of AGM after grant of extension (DD/MM/YYYY)

Subsidiary details

8 (a) *Whether the company is a subsidiary company as defined under clause (87) of section 2

☐ Yes☐ No

(b) CIN /any other registration number of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary
(Section 2(87)(i)/Section 2(87)(ii))


(e) *Whether the company has a subsidiary company as defined under clause (87) of section 2 or the company has an associate company, or a joint venture as defined under clause (6) of section 2

☐ Yes☐ No**Auditor details**

9 *SRN of Form ADT-1

*Number of Auditors

(a) *Income-tax PAN of auditor or auditor's firm	<input type="text"/>
(b) *Category of auditor	<input type="radio"/> Individual <input type="radio"/> Auditor's firm
(c) *Membership number of auditor or auditor's firm's registration number	<input type="text"/>
(d) *Name of the auditor or auditor's firm	<input type="text"/>
(e) Address of the auditor or auditor's firm	<input type="text"/>
*Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>
*Country	<input type="text"/> ▼
*Pin Code/Zip Code	<input type="text"/>
*Area/Locality	<input type="text"/> ▼
*City	<input type="text"/>
*District	<input type="text"/>
*State/UT	<input type="text"/>
(f) Details of the member signing for the above firm	<input type="text"/>
(i) Name of the member	<input type="text"/>
(ii) Membership number	<input type="text"/>

10 (a) *Type of Industry ▼

Note: In case the type of industry is other than Banking or Power or Insurance Or NBFC, then select Commercial and Industrial (C&I).
(Commercial & Industrial/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)

(b) *Whether Schedule III of the Companies Act, 2013 is applicable ☐ Yes ☐ No

(c) * Whether company has adopted Ind AS for the first time ☐ Yes ☐ No

11 *Whether consolidated financial statements required or not ☐ Yes ☐ No

12 (a) *Whether company is maintaining books of account and other relevant books and papers in electronic form ☐ Yes ☐ No

(b) Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)

(i) Address Line 1

(ii) Address Line 2

(iii) Country ▼

(iv) Pin Code/Zip Code

(v) Area/Locality ▼

(vi) City

(vii) District

(viii) State/UT

(c) Particulars of the service provider (if any)

(i) Name of the service provider

(ii) Internet protocol address of service provider

(iii) Location of the service provider

(iv) Whether books of account and other books and papers are maintained on cloud ☐ Yes ☐ No

(v) Address as provided by the service provider

Part B - Balance Sheet**PART I — BALANCE SHEET**

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) <input type="text"/> (dd/mm/yyyy)	Figures as at the end of (Previous reporting period) (in Rs.) <input type="text"/> (dd/mm/yyyy)	Reason for change in pre-filled figures of previous reporting period	Figures as at the beginning of (Previous reporting period) (in Rs.) <input type="text"/> (dd/mm/yyyy)	Reason for change in pre-filled figures of previous reporting period
I	ASSETS					
(1)	Financial Assets					
	(a) Cash and cash equivalents					
	(b) Bank Balance other than (a) above					
	(c) Derivative financial instruments					
	(d) Receivables					
	(I) Trade Receivables					
	(II) Other Receivables					
	(e) Loans					
	(f) Investments					
	(g) Other Financial Assets					
(2)	Non-financial Assets					
	(a) Inventories					
	(b) Current tax assets (Net)					
	(c) Deferred Tax Assets (Net)					
	(d) Investment Property					
	(e) Biological assets other than bearer plants					
	(f) Property, Plant					

	and Equipment					
	(g) Capital Work-in-Progress					
	(h) Intangible assets under development					
	(i) Goodwill					
	(j) Other Intangibles assets					
	(k) Other non-financial assets					
	TOTAL ASSETS	0.00	0.00		0.00	
II	LIABILITIES AND EQUITY					
	LIABILITIES					
(1)	Financial Liabilities					
	(a) Derivative financial instruments					
	(b) Payables					
	(I) Trade Payables					
	(i) total outstanding dues of micro enterprises and small enterprises					
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises					
	(II) Other Payables					
	(i) total outstanding dues of micro enterprises and small enterprises					
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises					
	(c) Debt Securities					
	(d) Borrowings (Other than Debt Securities)					
	(e) Deposits					
	(f) Subordinated Liabilities					
	(g) Other financial liabilities					
(2)	Non-Financial Liabilities					
	(a) Current tax liabilities (Net)					
	(b) Provisions					
	(c) Deferred Tax Liabilities (Net)					
	(d) Other non-financial liabilities					
(3)	EQUITY					
	(a) Equity Share Capital					
	(b) Other Equity					
	TOTAL LIABILITIES AND EQUITY	0.00	0.00		0.00	

II Break-up of figures in Balance sheet (Amount in Rupees)**A Statement of Changes in Equity****(a) Equity Share Capital****I**

Balance at the beginning of the (Current reporting period) (in Rs.) <div></div> (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period	Changes in equity share capital during the year	Balance at the end of the (Current reporting period) (in Rs.) <div></div> (DD/MM/YYYY)

II

Balance at the beginning of the (Previous reporting period) (in Rs.) <div></div> (DD/MM/YYYY)	Changes in equity share capital during the year	Balance at the end of the (Previous reporting period) (in Rs.) <div></div> (DD/MM/YYYY)

(b) Other Equity**I**

	Share application money pending allotment (1)	Equity component of compound financial instruments (2)	Reserves and Surplus				
			Statutory Reserves (3)	Capital reserves (4)	Securities premium (5)	Other Reserves (6)	Retained Earnings (7)
Balance at the beginning of the (Current reporting period) (in Rs.) <div></div> (DD/MM/YYYY)							
Changes in accounting policy/ prior period errors							
Restated balance at the beginning of the (Current reporting period) (in Rs.) <div></div> (DD/MM/YYYY)							
Total Comprehensive Income for the year							
Dividends							
Transfer to retained earnings							
Any other change							

Balance at the end of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							
---	--	--	--	--	--	--	--

	Debt instruments through Other Comprehensive Income (8)	Equity instruments through Other Comprehensive Income (9)	Effective portion of Cash Flow Hedges (10)	Revaluation Surplus (11)	Exchange differences on translating the financial statements of a foreign operation (12)	Other items of Other Comprehensive Income (13)	Money received against share warrants (14)	Total (Sum of 1 to 14)
Balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								
Changes in accounting policy/ prior period errors								
Restated balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								
Total Comprehensive Income for the year								
Dividends								
Transfer to retained earnings								
Any other change								
Balance at the end of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								

II

	Reserves and Surplus						
	Share application money pending allotment (1)	Equity component of compound financial instruments (2)	Statutory Reserves (3)	Capital reserves (4)	Securities premium (5)	Other Reserves (6)	Retained Earnings (7)
Balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							

Changes in accounting policy/ prior period errors							
Restated balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							
Total Comprehensive Income for the year							
Dividends							
Transfer to retained earnings							
Any other change							
Balance at the end of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							

	Debt instruments through Other Comprehensive Income (8)	Equity instruments through Other Comprehensive Income (9)	Effective portion of Cash Flow Hedges (10)	Revaluation Surplus (11)	Exchange differences on translating the financial statements of a foreign operation (12)	Other items of Other Comprehensive Income (13)	Money received against share warrants (14)	Total (Sum of 1 to 14)
Balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								
Changes in accounting policy/ prior period errors								
Restated balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								
Total Comprehensive Income for the year								
Dividends								
Transfer to retained earnings								
Any other change								
Balance at the end of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)								

B Derivative financial Instruments

	(Current Year)			(Previous Year)			Reason for change in pre-filled figures of previous reporting period
	Notional amounts	Fair Value - Assets	Fair Value - Liabilities	Notional amounts	Fair Value - Assets	Fair Value - Liabilities	
Part I							
(i)Currency derivatives							
(ii)Interest rate derivatives							
(iii)Credit derivatives							
(iv)Equity linked derivatives							
(v)Other derivatives							
Total Derivative Financial Instruments (i)+(ii)+(iii)+(iv)+(v)							
Part II							
Included in above (Part I) are derivatives held for hedging and risk management purposes as follows:							
(i)Fair value hedging							
(ii)Cash flow hedging							
(iii)Net investment hedging							
(iv)Undesignated Derivatives							
Total Derivative Financial Instruments (i)+(ii)+(iii)+(iv)							

C Receivables

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Receivables considered good – Secured			
Receivables considered good – Unsecured			
Receivables which have significant increase in Credit Risk			
Receivables – credit impaired			
Total Receivables			
Impairment loss allowance			
Net Receivable			
Debts due by directors or other officers of the company			

D Loans

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Loans			
Total (A) – Gross			
Less: Impairment loss allowance			
Total (A) – Net			
(B)			
(i) Secured by Property Plant and Equipment			
(ii) Secured by intangible assets			
(iii) Covered by Bank/ Government Guarantees			
(iv) Unsecured			
Total (B) – Gross			
Less: Impairment loss allowance			
Total (B) – Net			
Total (C)(I) Loans in India – Gross			
Less: Impairment loss allowance			
Total (C)(I) – Net			
Total (C)(II) Loans outside India – Gross			
Less: Impairment loss allowance			
Total (C)(II) – Net			
Total (C)(I) and (C)(II)			

E Investments

Investments	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
a Mutual funds			
b Government Securities			
c Other approved securities			
d Debt securities			
e Equity instruments			
f Subsidiaries			
g Joint Ventures			
h Others			
Total – Gross (A)			
(i) Investments outside India			
(ii) Investments in India			
Total (B)			
Total (A) to tally with (B)			
Less: Allowance for Impairment loss (C)			
Total – Net D = (A)-(C)			

F Debt Securities

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
a Liability component of compound financial instruments			
b Other (Bonds/ Debenture etc.)			
Total (A)			
c Debt securities in India			
d Debt securities outside India			
Total (B) to tally with (A)			

G Borrowings (Other than Debt Securities)

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(a) Term loans			
(i) from banks			
(ii) from other parties			
(b) Deferred payment liabilities			
(c) Loans from related parties			
(d) Finance lease obligations			
(e) Liability component of compound financial instruments			
(f) Loans repayable on demand			
(i) from banks			
(ii) from other parties			
(g) Other loans			
Total (A)			
Borrowings in India			
Borrowings outside India			
Total (B) to tally with (A)			

H Deposits

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Deposits			
(i) Public deposits			
(ii) From Banks			
(iii) From Others			
Total			

I Subordinated Liabilities

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
1 Perpetual Debt Instruments to the extent that do not qualify as equity			
2 Preference Shares other than those that qualify as Equity			
3 Others			
Total (A)			
4 Subordinated Liabilities in India			
5 Subordinated Liabilities outside India			
Total (B) to tally with (A)			

III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	
2	Share application money given	
3	Share application money given during the reporting period	
4	Share application money received during the reporting period	
5	Share application money received and due for refund	
6	Paid – up capital held by foreign company	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	%
8	Number of shares bought back during the reporting period	
9	Deposits accepted or renewed during the reporting period	
10	Deposits matured and claimed but not paid during the reporting period	
11	Deposits matured and claimed, but not paid	
12	Deposits matured, but not claimed	
13	Unclaimed matured debentures	
14	Debentures claimed but not paid	
15	Interest on deposits accrued and due but not paid	
16	Unpaid dividend	
17	Investment in subsidiary companies	
18	Investment in government companies	
19	Capital Reserve	
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	
21	Inter- corporate deposits	
22	Gross value of transaction as per Ind AS - 24 (If applicable)	
23	Capital subsidies/ grants received from government authority(ies)	
24	Calls unpaid by directors	
25	Calls unpaid by others	
26	Forfeited shares (amount originally paid-up)	
27	Forfeited shares reissued	
28	Borrowing from foreign institutional agencies	
29	Borrowing from foreign companies	
30	Inter-corporate borrowings - secured	
31	Inter-corporate borrowings - unsecured	
32	Commercial Paper	
33	Conversion of warrants into equity shares during the reporting period	

34	Conversion of warrants into preference shares during the reporting period	
35	Conversion of warrants into debentures during the reporting period	
36	Warrants issued during the reporting period (In foreign currency)	
37	Warrants issued during the reporting period (In Rupees)	
38	Default in payment of short term borrowings and interest thereon	
39	Default in payment of long term borrowings and interest thereon	
40	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input type="radio"/> No
	Provide details of such conversions	
41	Net worth of the company	
42	Number of shareholders to whom shares allotted under private placement during the reporting period	
43	Secured Loan	
44	Gross Property, Plant and Equipment	
45	Intangible assets	
46	Depreciation and amortization	
47	Miscellaneous expenditure to the extent not written off or adjusted	
48	Unhedged Foreign Exchange Exposure	

IV Share capital raised during the reporting period (Amount in Rupees)

Particulars	Number of shares	Total Nominal Amount	Total Paid-up amount	Total premium
(1) Equity shares				
At the beginning of the year				
(a) Increase during the year				
i Public Issues				
ii Rights issue				
iii Bonus issue				
iv Private Placement/ Preferential allotment				
v ESOPs				
vi Sweat equity shares allotted				
vii Conversion of Preference share				
viii Conversion of Debentures				
ix GDRs/ADRs				
x Others, specify				
(b) Decrease during the year				
i Buy-back of shares				
ii Shares forfeited				
iii Reduction of share capital				
iv Others, specify				
(c) At the end of the year				
(2) Preference shares				
At the beginning of the year				
(a) Increase during the year				
i Issues of shares				
ii Re-issue of forfeited shares				
iii Others, specify				

(b) Decrease during the year				
i Redemption of shares				
ii Shares forfeited				
iii Reduction of share capital				
iv Others, specify <div></div>				
(c) At the end of the year				

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT

I Statement of Profit and Loss

	Particulars	Figures for the period (Current reporting period) From <div></div> (DD/MM/YYYY) To <div></div> (DD/MM/YYYY)	Figures for the period (Previous reporting period) From <div></div> (DD/MM/YYYY) To <div></div> (DD/MM/YYYY)	Reason for change in pre- filled figures of previous reporting period
	Revenue from operations			
(i)	Interest Income			
(ii)	Dividend Income			
(iii)	Rental Income			
(iv)	Fees and commission Income			
(v)	Net gain on fair value changes			
(vi)	Net gain on derecognition of financial instruments under amortised cost category			
(vii)	Sale of products (including Excise Duty)			
(viii)	Sale of services			
(ix)	Others			
(I)	Total Revenue from operations	0.00	0.00	
(II)	Other Income			
(III)	Total Income (I+II)	0.00	0.00	
	Expenses			
(i)	Finance Costs			
(ii)	Fees and commission expense			
(iii)	Net loss on fair value changes			
(iv)	Net loss on derecognition of financial instruments under amortised cost category			

(v)	Impairment on financial instruments			
(vi)	Cost of materials consumed			
(vii)	Purchases of Stock-in-trade			
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress			
(ix)	Employee Benefits Expenses			
(x)	Depreciation, amortization and impairment			
(xi)	Other expenses			
(IV)	Total expenses (IV)	0.00	0.00	
(V)	Profit/ (loss) before exceptional items and tax (III-IV)	0.00	0.00	
(VI)	Exceptional items			
(VII)	Profit/ (loss) before tax (V-VI)	0.00	0.00	
(VIII)	Tax Expense			
	(एक) Current tax			
	(दो) Deferred tax			
(IX)	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.00	0.00	
(X)	Profit /(Loss) from discontinued operations			
(XI)	Tax expense of discontinued operations			
(XII)	Profit/ (Loss) from discontinued operations (After tax) (X-XI)	0.00	0.00	
(XIII)	Profit /(Loss) for the period (IX+XII)	0.00	0.00	
(XIV)	Other Comprehensive Income			
	(A)(i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	Subtotal (A)	0.00	0.00	
	(B)(i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
	Subtotal (B)	0.00	0.00	
	Other Comprehensive Income (A+B)	0.00	0.00	
(XV)	Total Comprehensive Income for the period (XIII+XIV)	0.00	0.00	

	(Comprising Profit (Loss) and other Comprehensive Income for the period)			
(XVI)	Earnings per equity share (for continuing operations)			
	Basic (Rs.)			
	Diluted (Rs.)			
(XVII)	Earnings per equity share (for discontinued operations)			
	(1) Basic (Rs.)			
	(2) Diluted (Rs.)			
(XVIII)	Earnings per equity share (for continuing and discontinuing operations)			
	(1) Basic (Rs.)			
	(2) Diluted (Rs.)			

II Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend		%
2	Earnings per share (in Rupees)		
	(a) Basic		
	(b) Diluted		
3	Income in foreign currency		
4	Expenditure in foreign currency		
5	Revenue subsidies or grants received from government authority(ies)		
6	Rent paid		
7	Consumption of stores and spare parts		
8	Gross value of transaction with related parties as per Ind AS-24 (If applicable)		
9	Bad debts of related parties as per Ind AS-24 (If applicable)		
10	Contribution made under sub-section (3) of section 182		

III Details related to principal products or services of the company

*Total number of product/ services category(ies)

Product or service category code (ITC/ NPCS 4 digit code)	Description of the product or service category	Turnover of the product or service category (in Rupees)	Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	Description of the product or service	Turnover of highest contributing product or service (in Rupees)

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Programme Implementation, Government of India.

SEGMENT III: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

1 *Whether any transactions entered with related party?

☐ Yes

☐ No

SEGMENT IV: AUDITOR'S REPORT

I (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes

☐ No

☐ Not applicable

(b) If yes, provide following details:-

S. No.	Provide details of comment(s) or supplement(s) received from CAG of India	Board of Director's reply(ies) on comments received from CAG of India
I		
II		

(c) Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143 ☐ Yes ☐ No

SEGMENT-V REPORTING OF CORPORATE SOCIAL RESPONSIBILITY

1 CSR applicability pursuant to
(Section 135/Report for unspent CSR amount/Not applicable)



SEGMENT-VI MISCELLANEOUS

1 *Whether the Secretarial Audit is applicable ☐ Yes ☐ No

2 Whether secretarial audit report has been qualified or has any observation or other remarks ☐ Yes ☐ No

3 Number of observations made

4 Provide details of secretarial qualifications or observations or other remarks in secretarial audit report

5 Details of signatories of secretarial audit report

(a) Category of secretarial auditor

(b) Name of secretarial audit firm

(c) Firms registration number of secretarial audit firm

(d) Membership number of secretarial auditor

(e) Certificate of practice number of secretarial auditor

(f) Address of secretarial auditor

(g) Permanent account number of secretarial auditor or secretarial auditor's firm

(h) Date of signing secretarial audit report (DD/MM/YYYY)

Attachments

(a) *Copy of financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)

Max 2 MB

Choose

Remove

Download

(b) Supplementary or test audit report under section 143

Max 2 MB

Choose

Remove

Download

(c) Details of comments of CAG of India

Max 2 MB

Choose

Remove

Download

(d) Secretarial Audit Report

Max 2 MB

Choose

Remove

Download

(e) Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM)

Max 2 MB

Choose

Remove

Download

(f) Statement of the fact and reasons for not holding the AGM

Max 2 MB

Choose

Remove

Download

(g) Optional attachment(s), if any.

Max 2 MB

Choose

Remove

Download

Declaration

I am authorised by the Board of Directors of the Company vide resolution number * dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

* To be digitally signed by

DSC BOX

*Designation

(Director/Manager/Secretary/CEO/CFO/Interim Resolution Professional (IRP)/ Resolution Professional (RP)/Liquidator)

 ▼

*Director identification number of the director; or PAN of the manager or CEO or CFO; or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or Membership number of the secretary

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;

2 All the required attachments have been completely and legibly attached to this form;

3 It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong

certification, if any found at any stage.

*** To be digitally signed by**

DSC BOX

- ☐ Chartered accountant (in whole-time practice) or
- ☐ Cost accountant (in whole-time practice) or
- ☐ Company secretary (in whole-time practice)

Whether associate or fellow:

- ☐ Associate ☐ Fellow

Membership number

Certificate of practice number

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For Office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

DSC BOX

Date of signing (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Form No. AOC-4 CFS NBFC (Ind AS)

Form for filing consolidated financial statements and other documents with the Registrar

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1A) of Rule 12 of the Companies (Accounts) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

SEGMENT- I: GENERAL INFORMATION OF THE COMPANY AND PARTICULARS IN RESPECT OF BALANCE SHEET**Part A - General information of the Company**

1 SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements

2 *Corporate Identity Number (CIN)

3 (a) *Name of the company

(b) *Address of the registered office of the company

(c) *e-mail ID of the company

4 (a) Financial year to which financial statements relates

*From (DD/MM/YYYY)

*To (DD/MM/YYYY)

(b) (i) *Nature of consolidated financial statements

(Provisional un-adopted consolidated Financial statements/Adopted consolidated Financial statements/Revised consolidated Financial statements u/s 130/Revised consolidated Financial statements u/s 131)



(ii) Nature of revision

(Consolidated financial statement/Directors' Report/Both)



(iii) Whether provisional consolidated financial statements filed earlier

☐ Yes

☐ No

☐ Not applicable

(iv) Whether adopted in adjourned AGM

☐ Yes

☐ No

☐ Not applicable

(v) Date of adjourned AGM in which consolidated financial statements were adopted (DD/MM/YYYY)

(vi) SRN of form INC-28

(vii) SRN of form AOC-4 CFS NBFC (Ind AS)

(viii) Date of order of competent authority (DD/MM/YYYY)

AGM Details

5 (a) *Whether annual general meeting (AGM) held

☐ Yes

☐ No

☐ Not applicable

(b) Date of AGM (DD/MM/YYYY)

(c) Due date of AGM (DD/MM/YYYY)

(d) Whether any extension for AGM granted

☐ Yes ☐ No

(e) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

Signatory Details

6 (a) *Date of Board of directors' meeting in which consolidated financial statements were approved (DD/MM/YYYY)

(b) Details of directors, manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator, of the company who have signed the consolidated financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO, IRP, RP, liquidator

DIN or Income-tax PAN	Name	Designation	Date of signing of consolidated financial statements (DD/MM/YYYY)

7 (a) *Date of Board of directors' meeting in which boards' report referred under section 134 was approved (DD/MM/YYYY)

(b) Details of director(s), IRP, RP, Liquidator who have signed the Boards' report

DIN/PAN	Name	Designation	Date of signing of Boards' Report (DD/MM/YYYY)

8 *Date of signing of reports on the consolidated financial statements by the auditors (DD/MM/YYYY)

Auditor Details

9 (a) *SRN of Form ADT-1

*Number of Auditors

(a) *Income-tax PAN of auditor or auditor's firm	<input type="text"/>
(b) *Category of auditor	<input type="radio"/> Individual <input type="radio"/> Auditor's firm
(c) *Membership number of auditor or auditor's firm's registration number	<input type="text"/>
(d) *Name of the auditor or auditor's firm	<input type="text"/>
(e) Address of the auditor or auditor's firm	
(i) *Address Line 1	<input type="text"/>
(ii) Address Line 2	<input type="text"/>
(iii) *Country	<input type="text"/> ▼
(iv) *Pin Code	<input type="text"/>
(v) *Area/Locality	<input type="text"/> ▼
(vi) *City	<input type="text"/>
(vii) *District	<input type="text"/>
(viii) *State/UT	<input type="text"/>
(f) Details of the member signing for the above firm	
(i) Name of the member	<input type="text"/>
(ii) Membership number	<input type="text"/>

10 (a) *Whether Schedule III of the Companies Act, 2013 is applicable ☐ Yes ☐ No

(b) *Type of Industry ▼
 Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).
(Commercial & Industrial/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)

(c) *Whether company has adopted Ind AS for the first time ☐ Yes ☐ No

Part B – Consolidated Balance Sheet

PART I — CONSOLIDATED BALANCE SHEET

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period	Figures as at the beginning of (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period
I	ASSETS					
(1)	Financial Assets					
	(a) Cash and cash equivalents					

	(b) Bank Balance other than (a) above					
	(c) Derivative financial instruments					
	(d) Receivables					
	(I) Trade Receivables					
	(II) Other Receivables					
	(e) Loans					
	(f) Investments					
	(g) Other Financial Assets					
(2)	Non-financial Assets					
	(a) Inventories					
	(b) Current tax assets (Net)					
	(c) Deferred Tax Assets (Net)					
	(d) Investment Property					
	(e) Biological assets other than bearer plants					
	(f) Property, Plant and Equipment					
	(g) Capital Work-in-Progress					
	(h) Intangible assets under development					
	(i) Goodwill					
	(j) Other Intangibles assets					
	(k) Other non-financial assets					
	TOTAL ASSETS	0.00	0.00		0.00	
II	LIABILITIES AND EQUITY					
	LIABILITIES					
(1)	Financial Liabilities					
	(a) Derivative financial instruments					
	(b) Payables					
	(I) Trade Payables					
	(i) total outstanding dues of micro enterprises and small enterprises					
	(ii) total					

	outstanding dues of creditors other than micro enterprises and small enterprises					
	(II) Other Payables					
	(i) total outstanding dues of micro enterprises and small enterprises					
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises					
	(c) Debt Securities					
	(d) Borrowings (Other than Debt Securities)					
	(e) Deposits					
	(f) Subordinated Liabilities					
	(g) Other financial liabilities					
(2)	Non-Financial Liabilities					
	(a) Current tax liabilities (Net)					
	(b) Provisions					
	(c) Deferred Tax Liabilities (Net)					
	(d) Other non-financial liabilities					
(3)	EQUITY					
	(a) Equity Share Capital					
	(b) Other Equity					
	Total equity attributable to owners of parent					
	Non-controlling Interest					
	Total Equity					
	TOTAL LIABILITIES AND EQUITY	0.00	0.00		0.00	

II Break-up of figures in Balance sheet (Amount in Rupees)**A Statement of Changes in Equity****(a) Equity Share Capital****I**

Balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period	Changes in equity share capital during the year	Balance at the end of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)

II

Balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)	Changes in equity share capital during the year	Balance at the end of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)

(b) Other Equity**I**

	Share application money pending allotment (1)	Equity component of compound financial instruments (2)	Reserves and Surplus				
			Statutory Reserves (3)	Capital reserves (4)	Securities premium (5)	Other Reserves (6)	Retained Earnings (7)
Balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							
Changes in accounting policy/ prior period errors							
Restated balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							
Total Comprehensive Income for the year							
Dividends							
Transfer to retained earnings							
Any other change							
Balance at the end of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							

	Debt instruments through Other Comprehensive Income (8)	Equity instruments through Other Comprehensive Income (9)	Effective portion of Cash Flow Hedges (10)	Revaluation Surplus (11)	Exchange differences on translating the financial statements of a foreign operation (12)	Other items of Other Comprehensive Income (13)	Money received against share warrants (14)	Total equity attributable to owners of parent (15) (Sum of 1 to 14)	Non-Controlling Interest (16)	Total (15 + 16)
Balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)										
Changes in accounting policy/ prior period errors										
Restated balance at the beginning of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)										
Total Comprehensive Income for the year										
Dividends										
Transfer to retained earnings										
Any other change										
Balance at the end of the (Current reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)										

II

	Share application money pending allotment (1)	Equity component of compound financial instruments (2)	Reserves and Surplus				
			Statutory Reserves (3)	Capital reserves (4)	Securities premium (5)	Other Reserves (6)	Retained Earnings (7)
Balance at the beginning of the (Previous reporting period) (in Rs.) <input type="text"/> (DD/MM/YYYY)							

retained earnings										
Any other change										
Balance at the end of the (Current reporting period) (in Rs.)										
(DD/MM/YYYY)										

B Derivative financial Instruments

	(Current Year)			(Previous Year)			Reason for change in pre-filled figures of previous reporting period
	Notional amounts	Fair Value - Assets	Fair Value - Liabilities	Notional amounts	Fair Value - Assets	Fair Value - Liabilities	
Part I							
(i)Currency derivatives							
(ii)Interest rate derivatives							
(iii)Credit derivatives							
(iv)Equity linked derivatives							
(v)Other derivatives							
Total Derivative Financial Instruments (i)+(ii)+(iii)+(iv)+(v)							
Part II							
Included in above (Part I) are derivatives held for hedging and risk management purposes as follows:							
(i)Fair value hedging							
(ii)Cash flow hedging							
(iii)Net investment hedging							
(iv)Undesignated Derivatives							
Total Derivative Financial Instruments (i)+(ii)+(iii)+(iv)							

C Receivables

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(1) Receivables considered good - Secured			
(2) Receivables considered good - Unsecured			

(3) Receivables which have significant increase in Credit Risk			
(4) Receivables – credit impaired			
(5) Total Receivables			
(6) Impairment loss allowance			
(7) Net Receivable			
(8) Debts due by directors or other officers of the company			

D Loans

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(1) Loans			
(2) Total (A) – Gross			
(3) Less: Impairment loss allowance			
(4) Total (A) – Net			
(B)			
(5) (i) Secured by property, plant and equipment			
(ii) Secured by intangible assets			
(iii) Covered by Bank/ Government Guarantees			
(iv) Unsecured			
(6) Total (B) – Gross			
(7) Less: Impairment loss allowance			
(8) Total (B) – Net			
(9) Total (C)(I) Loans in India – Gross			
(10) Less: Impairment loss allowance			
(11) Total (C)(I) – Net			
(12) Total (C)(II) Loans outside India – Gross			
(13) Less: Impairment loss allowance			
(14) Total (C)(II) – Net			
(15) Total (C)(I) and (C)(II)			

E Investments

Investments	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(1) Mutual funds			
(2) Government Securities			
(3) Other approved securities			

(4) Debt securities			
(5) Equity instruments			
(6) Subsidiaries			
(7) Joint Ventures			
(8) Others			
(9) Total – Gross (A)			
(i) Investments outside India			
(ii) Investments in India			
(10) Total (B)			
(11) Total (A) to tally with (B)			
(12) Less: Allowance for Impairment loss (C)			
(13) Total – Net D = (A)-(C)			

F Debt Securities

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(1) Liability component of compound financial instruments			
(2) Other (Bonds/ Debenture etc.)			
(3) Total (A)			
(4) Debt securities in India			
(5) Debt securities outside India			
(6) Total (B) to tally with (A)			

G Borrowings (Other than Debt Securities)

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(a) Term loans			
(i) from banks			
(ii) from other parties			
(b) Deferred payment liabilities			
(c) Loans from related parties			
(d) Finance lease obligations			
(e) Liability component of compound financial instruments			
(f) Loans repayable on demand			
(i) from banks			
(ii) from other parties			
(g) Other loans			
(h) Total (A)			
(i) Borrowings in India			
(j) Borrowings outside India			
(k) Total (B) to tally with (A)			

H Deposits

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Deposits			
(i) Public deposits			
(ii) From Banks			
(iii) From Others			
Total			

I Subordinated Liabilities

	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
(1) Perpetual Debt Instruments to the extent that do not qualify as equity			
(2) Preference Shares other than those that qualify as Equity			
(3) Others			
(4) Total (A)			
(5) Subordinated Liabilities in India			
(6) Subordinated Liabilities outside India			
(7) Total (B) to tally with (A)			

III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue for contracts without payment received in cash during reporting period	
2	Share application money given	
3	Share application money given during the reporting period	
4	Share application money received during the reporting period	
5	Share application money received and due for refund	
6	Paid-up capital held by foreign companies	
7	Paid-up capital held by foreign holding and/ or through its subsidiaries	
8	Number of shares bought back during the reporting period	
9	Deposits accepted or renewed during the reporting period	
10	Deposits matured and claimed but not paid during the reporting period	
11	Deposits matured and claimed but not paid	
12	Deposits matured, but not claimed	
13	Unclaimed matured debentures	
14	Debentures claimed but not paid	
15	Interest on deposits accrued and due but not paid	
16	Unpaid dividend	
17	Investment in subsidiary companies	
18	Investment in government companies	
19	Capital reserve	
20	Investment in Associates	
21	Investment in Joint Ventures	
22	Goodwill on consolidation	

23	Amount due for transfer to Investor Education and Protection Fund (IEPF)	
24	Inter-corporate deposits	
25	Gross value of transaction as per Ind AS- 24 (if applicable)	
26	Capital subsidies or grants received from government authorities	
27	Calls unpaid by directors	
28	Calls unpaid by others	
29	Forfeited shares (amount originally paid-up)	
30	Forfeited shares reissued	
31	Borrowing from foreign institutional agencies	
32	Borrowing from foreign companies	
33	Inter-corporate borrowings -secured	
34	Inter-corporate borrowings –unsecured	
35	Commercial Paper	
36	Conversion of warrants into equity shares during the reporting period	
37	Conversion of warrants into preference shares during the reporting period	
38	Conversion of warrants into debentures during the reporting period	
39	Warrants issued during the reporting period (In foreign currency)	
40	Warrants issued during the reporting period (In Rupees)	
41	Default in payment of short term borrowings and interest thereon	
42	Default in payment of long term borrowings and interest thereon	
43	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input type="radio"/> No
	Provide details of such conversions	
44	Net Worth of the companies	
45	Number of shareholders to whom shares allotted under private placement during the reporting period	
46	Secured Loan	
47	Gross Property, Plant and Equipment	
48	Intangible assets	
49	Depreciation and amortization	
50	Miscellaneous expenditure to the extent not written off or adjusted	

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT

I Statement of Consolidated Profit and Loss

	Particulars	Figures for the period (Current reporting period) From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)	Figures for the period (Previous reporting period) From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)	Reason for change in pre- filled figures of previous reporting period
	Revenue from operations			
(i)	Interest Income			
(ii)	Dividend Income			
(iii)	Rental Income			
(iv)	Fees and commission Income			

(v)	Net gain on fair value changes			
(vi)	Net gain on derecognition of financial instruments under amortised cost category			
(vii)	Sale of products (including Excise Duty)			
(viii)	Sale of services			
(ix)	Others			
(I)	Total Revenue from operations	0.00	0.00	
(II)	Other Income			
(III)	Total Income (I+II)	0.00	0.00	
	Expenses			
(i)	Finance Costs			
(ii)	Fees and commission expense			
(iii)	Net loss on fair value changes			
(iv)	Net loss on derecognition of financial instruments under amortised cost category			
(v)	Impairment on financial instruments			
(vi)	Cost of materials consumed			
(vii)	Purchases of Stock-in-trade			
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress			
(ix)	Employee Benefits Expenses			
(x)	Depreciation, amortization and impairment			
(xi)	Other expenses			
(IV)	Total expenses (IV)	0.00	0.00	
(V)	Profit/ (loss) before exceptional items and tax (III-IV)	0.00	0.00	
(VI)	Exceptional items			
(VII)	Profit/ (loss) before tax (V-VI)	0.00	0.00	
(VIII)	Tax Expense			
	(1) Current tax			
	(2) Deferred tax			
(IX)	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.00	0.00	
(X)	Profit /(Loss) from discontinued operations			
(XI)	Tax expense of			

	discontinued operations			
(XII)	Profit/ (Loss) from discontinued operations (After tax) (X-XI)	0.00	0.00	
(XIII)	Profit /(Loss) for the period (IX+XII)	0.00	0.00	
	(i)Profit or loss, attributable to owners of parent			
	(ii)Profit or loss, attributable to non-controlling interests			
	Total Profit or loss, attributable for the Period	0.00	0.00	
(XIV)	Other Comprehensive Income			
	(A)(i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	Subtotal (A)	0.00	0.00	
	(B)(i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
	Subtotal (B)	0.00	0.00	
	Other Comprehensive Income (A+B)	0.00	0.00	
	(i) Other Comprehensive income, attributable to owners of parent			
	(ii) Other Comprehensive income, attributable to non-controlling interests			
	Total Other comprehensive income net of tax			
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	0.00	0.00	
	(i)Comprehensive income, attributable to owners of parent			
	(ii)Comprehensive income, attributable to non-controlling interests			
	Total Comprehensive income net of tax			

(XVI)	Earnings per equity share (for continuing operations)			
	Basic (Rs.)			
	Diluted (Rs.)			
(XVII)	Earnings per equity share (for discontinued operations)			
	(1) Basic (Rs.)			
	(2) Diluted (Rs.)			
(XVIII)	Earnings per equity share (for continuing and discontinuing operations)			
	(1) Basic (Rs.)			
	(2) Diluted (Rs.)			

II Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend	
2	Revenue subsidies or grants received from government authority(ies)	
3	Rent paid	
4	Consumption of stores and spare parts	
5	Gross value of transaction with related parties as per Ind AS-24 (If applicable)	
6	Bad debts of related parties as per Ind AS-24 (If applicable)	
7	Contribution made under sub-section (3) of section 182	

SEGMENT III: AUDITOR'S REPORT

I (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes

☐ No

☐ Not applicable

(b) If yes, provide following details:-

S. No.	Provide details of comment(s) or supplement(s) received from CAG of India	Board of Director's reply(ies) on comments received from CAG of India
I		
II		

(c) Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143 ☐ Yes ☐ No

SEGMENT IV MISCELLANEOUS

1 *Whether the Secretarial Audit is applicable ☐ Yes ☐ No

2 Whether secretarial audit report has been qualified or has any observation or other remarks ☐ Yes ☐ No

3 Number of observations made

4 Provide details of secretarial qualifications or observations or other remarks in secretarial audit report

5 Details of signatories of secretarial audit report

(a) Category of secretarial auditor

(b) Name of secretarial audit firm	<input type="text"/>
(c) Firms registration number of secretarial audit firm	<input type="text"/>
(d) Membership number of secretarial auditor	<input type="text"/>
(e) Certificate of practice number of secretarial auditor	<input type="text"/>
(f) Address of secretarial auditor	<input type="text"/>
(g) Permanent account number of secretarial auditor or secretarial auditor's firm	<input type="text"/>
(h) Date of signing secretarial audit report (DD/MM/YYYY)	<input type="text"/>

Attachments

(a) *Consolidated financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(b) Supplementary or test audit report under section 143	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(c) Details of comments of CAG of India	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(d) Secretarial Audit Report	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(e) Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM)	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(f) Statement of the fact and reasons for not holding the AGM	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>
(g) Optional attachment(s), if any.	<input type="text" value="Max 2 MB"/>	<input type="button" value="Choose"/>	<input type="button" value="Remove"/>	<input type="button" value="Download"/>

Declaration

I am authorised by the Board of Directors of the Company vide resolution number* dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

(1) Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

(2) All the required attachments have been completely and legibly attached to this form.

* To be digitally signed by

*Designation

(Director/Manager/Secretary/CEO/CFO/Liquidator/ Interim Resolution Professional (IRP)/ Resolution Professional (RP))

*Director identification number of the director; or PAN of the manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator;; or Membership number of the secretary

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;

2 All the required attachments have been completely and legibly attached to this form;

3 It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

*** To be digitally signed by**

DSC BOX

☐ Chartered accountant (in whole-time practice) or

☐ Cost accountant (in whole-time practice) or

☐ Company secretary (in whole-time practice)

Whether associate or fellow:

☐ Associate

☐ Fellow

Membership number

Certificate of practice number

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

For Office use only:

*eForm Service request number (SRN)

*eForm filing date (DD/MM/YYYY)

This eForm is hereby registered

*Digital signature of the authorising officer

DSC BOX

*Date of signing (DD/MM/YYYY)

Form No. CSR-2**Reporting on Corporate Social Responsibility (CSR)**

[Pursuant to sub-rule (1B) of Rule 12 of Companies
(Accounts) Rules, 2014]



Form language

☒ English☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Company Information

1(a) *Corporate Identity Number (CIN)

(b) *Name of the Company

(c) *Registered office address

(d) *email id of the company

CSR details

2(a) *Financial Year to which the Corporate Social Responsibility details pertain:

From (DD/MM/YYYY)

To (DD/MM/YYYY)

(b) *SRN of form AOC-4/AOC-4 XBRL/AOC-4 NBFC filed by the company for its standalone financial statements

3(i)* Net worth

(ii) *Turnover

(iii) * Net Profit

(iv) Criteria that triggered CSR applicability

CSR Committee

4(a)(i) *Whether CSR Committee has been constituted

☐ Yes ☐ No ☐ Not applicable

(ii) Number of directors composing CSR Committee

(iii) Number of meetings of CSR Committee held during the year

S. no.	DIN	Name of Director	Category (Independent director/Woman director/Independent woman director/Other director)	No. of meetings of CSR Committee attended during the year

(b)(i) *Whether the company has a website

☐ Yes ☐ No

(ii) If yes, Provide web-link

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

Composition of CSR committee

☐ Yes ☐ No ☐ Not applicable

CSR Policy

☐ Yes ☐ No

CSR projects approved by the board

☐ Yes ☐ No

Impact assessment/ amount available for set off

(c)(i) *Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules, 2014, if applicable ☐ Yes ☐ No ☐ Not applicable

(ii) If Yes, whether the same has been disclosed in the Board Report

☐ Yes ☐ No

(iii) Provide web-link if any

(d)(i) *Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014 ☐ Yes ☐ No

(ii) If yes, provide details:

S. no.	Financial Year	Amount available for set-off (in INR)	Amount set-off in the financial year, if any (in INR)	Balance Amount (in INR)
1	FY-1 (Financial Year End Date) (DD/MM/YYYY)			
2	FY-2 (Financial Year End Date) (DD/MM/YYYY)			
3	FY-3 (Financial Year End Date) (DD/MM/YYYY)			
	Total			

Net profit details

5(a) Whether the company has completed the period of three financial years since its incorporation

☐ Yes ☐ No

(b) If no, then provide the number of financial years completed since incorporation
(2/1)

(c) Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)		
		FY-1	FY-2	FY-3
1	Profit before tax			
2	Net Profit computed u/s 198			
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014			
4	Total Net Profit for section 135 (2-3)			

(d) Average net profit of the company as per section 135(5)

CSR Obligation

6(a) 2% of Average net profit of the company as per section 135(5)

(b) Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (6a+6b-6c)

CSR expenditure

7(a) Whether CSR amount for the financial year has been spent

☐ Yes ☐ No

(b) If yes, CSR amount has been spent against:

- ☐ Ongoing projects
☐ Other than ongoing projects
☐ Both (Ongoing and other than ongoing projects)

(b)(i) Details of CSR amount spent against ongoing projects for the financial year:

Number of Ongoing Projects for the financial year

1	2	3	4	5	6		7	8	9	10	
S. No.	Project ID	Item from the list of activities in schedule VII <div>▼</div>	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct <i>(Yes/No)</i> <div>▼</div>	Mode of Implementation - Through Implementing Agency	
					State <div>▼</div>	District <div>▼</div>				CSR Registration No	Name
1											
2											
3											
4											
5											
							Total	XX			

(b)(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

Number of other than Ongoing Projects for the financial year

1	2	3	4	5		6	7	8	
S. No.	Item from the list of activities in schedule VII <div>▼</div>	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No) <div>▼</div>	Mode of Implementation - Through Implementing Agency	
				State <div>▼</div>	District <div>▼</div>			CSR Registration No	Name
1									
2									
3									
					Total	XX			

(c) Amount spent in Administrative Overheads

(d) Amount spent on Impact Assessment, if applicable

(e) Total Amount Spent for the Financial Year

(f) Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]

(g) Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)

(h) Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects) [Amount unspent - unspent for ongoing projects]

Unspent CSR amount

8 Details of transfer of Unspent CSR amount for the financial year:

(a) Transfer to Unspent CSR account as per Section 135(6)

Amount to be transferred to Unspent CSR account	Amount actually transferred to Unspent CSR account	Date of Transfer (DD/MM/YYYY)	Deficiency, if any

(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year:

Amount to be transferred to Fund specified in Schedule VII	Amount actually transferred to Fund specified in Schedule VII	Date of Transfer (DD/MM/YYYY)	Deficiency, if any

Reason for failure

9 Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5):

Unspent CSR Amount of Preceding Three Financial Years

10 *Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year ☐ Yes ☐ No

(a) Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):

1	2	3	4	5	6	7	8
S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under Section 135(6) (in INR)	Balance Amount in Unspent CSR Account under section 135 (6) (in INR)	Amount Spent in the Financial Year (in INR)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any	Amount remaining to be spent in succeeding financial years (in INR)	Deficiency
					Amount	Date of Transfer	
1	FY-1						
2	FY-2						
3	FY-3						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Number of Ongoing Projects for the financial year

1	2	3	4	5	6	7	8
S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced (FY-1 (Financial Year end date) FY-2 (Financial Year end date) FY-3 (Financial Year end date))	Amount spent for the project at the beginning of the Financial Year (in INR)	Amount Spent in the Financial Year (in INR)	Cumulative Amount Spent at the end of Financial Year (in INR)	Status of the project (Completed /Ongoing)
1							
2							
3							
4							

(c)(i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years: ☐ Yes ☐ No

(ii) If yes, nature of the new CSR Project(s) is/are:

- ☐ Ongoing projects
☐ Other than ongoing projects
☐ Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year:

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. No.	Project ID	Financial year to which the new project pertains <div>▼</div> (FY-1 (Financial Year end date) FY-2 (Financial Year end date))	Item from the list of activities in schedule VII <div>▼</div>	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct <div>▼</div> (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State <div>▼</div>	District <div>▼</div>				CSR Registration No	Name
1												
2												
3												
4												
5												
								Total	XX			

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of other than Ongoing Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains <div>▼</div> (FY-1 (Financial Year end date) FY-2 (Financial Year end date FY-3 (Financial Year end date))	Item from the list of activities in schedule VII <div>▼</div>	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct <div>▼</div> (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State <div>▼</div>	District <div>▼</div>			CSR Registration No	Name
1										
2										
3										
						Total	XX			

Unspent Amount of FY 2014-15 to 2019-20

11 *Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

☐ Yes

☐ No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains <div>▼</div> (FY 2020/ FY 2019/ FY 2018/ FY 2017/ FY 2016/ FY 2015)	Item from the list of activities in schedule VII <div>▼</div>	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct <div>▼</div> (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State <div>▼</div>	District <div>▼</div>			CSR Registration No	Name
1										
2										
3										
						Total	XX			

Capital assets acquired through CSR

12 Whether any capital assets have been created or acquired through CSR spent in the financial year ☐ Yes ☐ No

If yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through CSR spent in the financial year:

1	2	3	4	5	6		
S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
			Total	XXXX			

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Attachments

Optional attachment(s) - if any

Max 2 MB

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Declaration

I am authorized by the board of directors of the company vide resolution number *
dated * to sign this form that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- I. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- II. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

DSC BOX

***Designation**

(Director/ Interim Resolution Professional (IRP)/ Liquidator/ Resolution Professional (RP))

***Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator**

Save

Generate Project ID

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Extract of Board Report

[Pursuant to Section 134 of the Companies Act, 2013 and Rule 8, 8A & 12 of The Companies (Accounts) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

***Name of the Company**

Web address

1 Web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed

2 Disclosures with regard to Meetings of the Board

(a) *Whether Company is an OPC or Small Company as at the FY end date

☐ Yes☐ No(b) **BOARD MEETINGS**

(i) *Number of meetings held

S. No.	Date of meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1				
2				

(c) **COMMITTEE MEETINGS**

(i) Number of meetings held

S. No.	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				Number of members attended	% of attendance
1					
2					

Important disclosures

3 *Directors' Responsibility Statement

4*State the details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government

5 Disclosure of statement on declaration given by Independent Directors under section 149(6)

6 Disclosure for Companies covered under section 178(1) on Directors appointment and remuneration including other matters provided under section 178(3)

Audit Remarks

Explanations / comments on qualification, reservation or adverse remark or disclaimer made by the auditor and company secretary in the audit reports

7 Auditor's Remarks

S. No.	Auditors' qualifications, reservations or adverse remarks or disclaimer in the auditors' report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the auditors as per Board's report

8 Secretarial auditor's remarks

S. No.	Qualifications, reservations or adverse remarks or disclaimer in the secretarial auditors' report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the secretarial auditors as per Board's report

Section 186 details

9 Details of loan, guarantee, investment or security is given by the company as per section 186

(a) *Whether any loan, guarantee is given by the company or securities of any other body corporate purchased? ☐ Yes ☐ No

(b) Whether the Company falls in the category provided under section 186(11)? ☐ Yes ☐ No

(c) *Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account) ☐ Yes ☐ No

(d) Brief details as to why transaction is not reportable

10 Table for enquiring the details

*Number of transactions

Block-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	
Name of the Party	
Type of person (Individual / Entity)	
Nature of transaction	
In case of loan, rate of interest would be enquired	
Brief on the transaction	

Amount (in INR)	
Date of passing Board resolution (DD/MM/YYYY)	
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	Yes/No
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	Yes/No
SRN of MGT-14	

11 *Description of state of company's affairs

12 Disclosure relating to amounts if any which is proposed to carry to any reserves

(a) Brief description

(b) Amount (in INR)

13 Disclosures relating to amount recommended to be paid as dividend

(a) Brief description

(b) Amount (in INR)

14 *Details of material changes and commitment occurred during the period between the end of FY and the date of report, affecting financial position of company

15 *Disclosure of statement on development and implementation of risk management policy

CSR details

16 Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

(a)(i) *Whether CSR is applicable as per section 135

☐ Yes ☐ No

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net profits for last three financial years

Financial year ended			
Profit before tax (In Rs.)			
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rs.)			

17 Average net profit of the company for last three financial years (as defined in Explanation to sub-section (5) section 135 of the Act) (in Rupees)

18 Prescribed CSR Expenditure (two per cent. of the amount as in item 17 above) (in Rupees)

19 (a) Total amount spent on CSR for the financial year (in Rupees)

(b) Amount spent in local area (in Rupees)

(c) Manner in which the amount spent during the financial year as detailed below

Number of CSR activities

(If number of programmes/ projects/ activities is more than twenty, submit the remaining details in EXCEL sheet as specified in instruction kit):

S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1								
2								
3								
	TOTAL							

20 *Give details (name, address and email address) of implementing agency(ies)

21 (a) Explanation for not spending

(Inability of company to formulate a well-conceived CSR Policy/Adoption of long gestation CSR programmes or projects/Suitable implementing agencies not found/ Non-receipt of utilization certificate from implementing agencies/Delay in formation of CSR committee/Delay in implementation of plan/ Restructuring of CSR Policies etc./Budget advanced to NGO's but not spent/Delay in project identification/ Lack of prior expertise/Delay in capacity building/Others)

(b) If others, specify

22 Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report

☐ Yes

☐ No

Rule 8/8A disclosures

23 Disclosures under Rule 8/8A of Companies Accounts Rules 2014

(a) Details regarding technology absorption as per Rule 8(3)(B)

(b) Details regarding energy conservation as per Rule 8(3)(A)

(c) Details regarding foreign exchange earnings and outgo as per Rule 8(3)(C)

(d) *Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report

(e) Disclosure as per rule 8(5) of Companies Accounts Rules 2014

- (i) *Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year
- (ii) Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year
- (iii) The details in respect of adequacy of internal financial controls with reference to the Financial Statements.
- (iv) A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.
- (v) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year
- (vi) The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof
- (vii) *Disclosure of financial summary or highlights
- (viii) Disclosure of change in nature of business
- (ix) *Details of directors or key managerial personnel who were appointed or have resigned during year

(f) Other disclosures relating to deposits covered under Chapter V of Companies Act under Rule 8(5)

- (i) Deposits accepted during year
- (ii) Deposits remained unpaid or unclaimed at end of year
- (iii) Amount of default in repayment of deposits or payment of interest thereon beginning of year
- (iv) Maximum amount of default in repayment of deposits or payment of interest thereon during year
- (v) Amount of default in repayment of deposits or payment of interest thereon end of year
- (vi) Number of cases of default in repayment of deposits or payment of interest thereon beginning of year
- (vii) Maximum number of cases of default in repayment of deposits or payment of interest thereon during year
- (viii) Number of cases of default in repayment of deposits or payment of interest thereon end of year
- (ix) Details of deposits which are not in compliance with requirements of Chapter V of Act
- (g) *Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future

(h) A statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors

(i) Disclosure for compliance with other statutory laws

(a) A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

(i) Number of Sexual Harassment Complaints received

(ii) Number of Sexual Harassment Complaints disposed off

(iii) Number of Sexual Harassment Complaints pending beyond 90 days.

(b) Statement that company has complied with Maternity Benefit Act.

(j) Number of employees as on the closure of financial year

Female

Male

Transgender

24 (i) Number of other matters to be included in Director's Report.

(ii) Heading for the matter

(iii) Reference to section/rule to which it pertains

(iv) Brief description of the matter

Attachments

(a) Company CSR policy as per sub-section (4) of section 135

Max 2 MB

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(b) Details of other entity(s)

Max 2 MB

Choose

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(c) Details of remaining CSR activities

Max 2 MB

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(d) Optional attachment(s) - if any

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Declaration

I am authorised by the Board of Directors of the Company vide resolution no*

Dated* to sign this is form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

To be digitally signed by

DSC BOX

*Designation

(Director/Liquidator/Interim Resolution Professional (IRP)/Resolution Professional (RP))

*Director identification number of the director or

PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator

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Extract of Auditor's Report (Standalone)

[Pursuant to Section 143(2) of the Companies Act, 2013 read with Rule 12 of the Companies (Accounts) Rules, 2014 and Rule 11 of the Companies (Audit and Auditors) Rules, 2014]

Refer instruction kit for filing the form

All fields marked in * are mandatory



Form language

☒ English ☐ Hindi

*Name of the Company

1 Report of the auditor

(a) *Opinion of the auditor

(b) *Basis of Opinion

(c) *Emphasis of matter

(d) *Key audit matters

(e) *Other information (if any)

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

S. No.	Type of remark	Auditor's comments based on the remark
I		
II		

Management responsibility

3 *Responsibilities of Management and Those Charged with Governance for the Financial Statements

Auditor responsibility

4 *Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Other details

5 (a) State other matters as per Rule 11 of Companies (Audit and Auditors) Rules, 2014.

5 (b) State any other matters , if any

6 (a) *Report on Other Legal and Regulatory requirements

6 (b) *Whether companies auditors report order(CARO) is applicable on company

☐ Yes

☐ No

(c) Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)

Particulars	Auditor's comments on the report	Details on the comments provided
Property Plant and Equipment and Intangible Assets		
Inventories		
Loans given by the company		
Loan to Directors and Investment by the		

Company		
Acceptance of Public Deposits		
Maintenance of Cost records		
Statutory dues		
Term loans		
The utilization of funds		
Fraud noticed		
Disclosure of unrecorded Income		
Nidhi Company		
Related Party Transactions		
Private placement of Preferential Issues		
Non-Cash Transactions		
Registration under RBI Act		
Internal audit		
Cash losses		
Resignation of the statutory auditors		
Material uncertainty		
Transfer of unspent CSR amount to Fund specified in Schedule VII/ special account		

(d) *Reporting on the Internal Financial Controls

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

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Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

* To be digitally signed by

DSC BOX

*Name

*Designation (Director/Liquidator/Interim Resolution Professional (IRP)/
Resolution Professional (RP))

*Director identification number of the director or

PAN of the Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ Liquidator

Save

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Extract of Auditor's Report (Consolidated)

[Pursuant to Section 143(2) of the Companies Act, 2013 read with Rule 12 of the Companies (Accounts) Rules, 2014 and Rule 11 of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English


Hindi

Refer instruction kit for filing the form

All fields marked in * are mandatory

*Name of the Company

Report of the auditor

1 (a) *Opinion of the auditor

(b) *Basis of Opinion

(c) *Emphasis of matter

(d) *Key audit matters

(e) *Other information (if any)

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

S. No.	Type of remark ▼	Auditor's comments based on the remark
I		
II		

Management responsibility

3 *Responsibilities of Management and Those Charged with Governance for the Financial Statements

Auditor responsibility

4 *Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Other details

5 State any other matters, if any

6 (a) *Report on Other Legal and Regulatory requirements

(b) *Reporting on the Internal Financial Controls

7. * Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

☐ Yes ☐ No ☐ Not applicable

if Yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

Number of companies for which observation is made by auditor

CIN	Clause number / Paragraph number	Reasons

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

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Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

*** To be digitally signed by****DSC BOX**

*Name

*Designation (*Director/Liquidator/Interim Resolution Professional (IRP)/
Resolution Professional (RP)*)*Director identification number of the director or
PAN of the Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ Liquidator

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

[F. No. 01/1/2024-CL-V-MCA]

INDER DEEP SINGH DHARIWAL, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 239(E), dated the 31st March, 2014 and last amended, vide number G.S.R. 317(E) dated 19th May, 2025.