

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.