

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

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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.