

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]


☒ 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