

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 the instruction kit for filing the form.

Note-

-All fields marked in * are to be mandatorily filled.

-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.

Authorised capital of the company as on the date of filing

Number of members of the company as on the date of filing

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

Part A

I. General information of the company

1. (a) *Corporate identity number (CIN) of company

Pre-fill

(b) Global location number (GLN) of company

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

(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

(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)

(c) Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements

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

Pre-fill All

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements

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) who have signed the Boards' report

Pre-fill All

DIN	Name	Designation	Date of signing of Boards' report

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

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 financial year or AGM granted Yes No

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

8.

(a) *Whether the company is a subsidiary company as defined under clause (87) of section 2 Yes No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

Pre-Fill

(d) Provision pursuant to which the company has become a subsidiary

9.(a) * Whether the company has a subsidiary company as defined under clause (87) of section 2 o Yes o No

(b) If yes, then indicate number of subsidiary company(ies)

I. CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. *Number of auditors

I. * (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)	SRN of form ADT-1	<input type="text"/> <input type="button" value="Pre-Fill"/>
* (e)	Name of the auditor or auditor's firm	<input type="text"/>
* (f)	Address of the auditor or auditor's firm	
	Line I	<input type="text"/>
	Line II	<input type="text"/>
	*City	<input type="text"/>
	*State	<input type="text"/>
	Country	<input type="text"/>
	*Pin code	<input type="text"/>
(g)	Details of the member signing for the above firm	
	Name of the member	<input type="text"/>
	Membership number	<input type="text"/>

11. (a) *Whether Schedule III of the Companies Act, 2013 is applicable o Yes o No

(b)*Type of Industry

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

12. *Whether consolidated financial statements required or not o Yes o No

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

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

*Line I	<input type="text"/>
Line II	<input type="text"/>
*City	<input type="text"/>

*State/Union Territory	* Pin code
*District <input style="width: 90%;" type="text"/>	
*ISO Country code <input style="width: 30%;" type="text"/>	
Country <input style="width: 95%;" type="text"/>	
*Phone (with STD/ISD code) <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/>	

(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
- Address as provided by the service provider
-

Part –B

I. Balance Sheet

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) <input style="width: 50px;" type="text"/> DD/MM/YYYY	Figures as at the end of (Previous reporting period) (in Rs.) <input style="width: 50px;" type="text"/> (DD/MM/YYYY)	Figures as at the beginning of (Previous reporting period) (in Rs.) <input style="width: 50px;" type="text"/> (DD/MM/YYYY)
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	
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	

II. Detailed Balance sheet items (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.) [] (DD/MM/YYYY)	Changes in equity share capital during the year	Balance at the end of the (Current reporting period) (in Rs.) [] (DD/MM/YYYY)

II.

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

b. Other Equity

I.

	Share application money pending allotment (1)	Equity component of compound financial instruments (2)	Reserves and Surplus				Retained Earnings (7)
			Statutory Reserves (3)	Capital reserves (4)	Securities premium (5)	Other Reserves (6)	
Balance at the beginning of the (Current reporting period) (in Rs.) [] (DD/MM/YYYY)							
Changes in accounting policy/ prior period errors							
Restated balance at the beginning of the (Current reporting period) (in Rs.) [] (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.) [] (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.) [] (DD/MM/YYYY)									
Changes in accounting policy/ prior period errors									
Restated balance at the beginning of the (Current reporting period) (in Rs.) [] (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.) [] (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.) [] (DD/MM/YYYY)							
Changes in accounting policy/ prior period errors							

Restated balance at the beginning of the (Previous reporting period) (in Rs.) [] (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.) [] (DD/MM/YYYY)								

	Debt instruments through Other Comprehensive Income	Equity instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income	Money received against share warrants	Total (Sum of 1 to 14)
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Balance at the beginning of the (Previous reporting period) (in Rs.) [] (DD/MM/YYYY)								
Changes in accounting policy/ prior period errors								
Restated balance at the beginning of the (Previous reporting period) (in Rs.) [] (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)								
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B. Derivative financial Instruments

Part I	(Current Year)			(Previous Year)		
	Notional amounts	Fair Value Assets	-Fair Value Liabilities	Notional amounts	Fair Value Assets	-Fair Value Liabilities
(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
Receivables considered good - Secured		
Receivables considered good - Unsecured		
Receivables which have significant increase in Credit Risk		
Receivables – credit impaired		
Total Receivables	0.00	0.00
Impairment loss allowance		

Net Receivable		
Debts due by directors or other officers of the company		

D. Loans

	Current reporting period	Previous reporting period
Loans		
Total (A) – Gross		
Less: Impairment loss allowance		
Total (A) – Net		
(B)		
(i) Secured by tangible assets		
(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
Mutual funds		
Government Securities		
Other approved securities		
Debt securities		
Equity instruments		
Subsidiaries		
Joint Ventures		
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
Liability component of compound financial instruments		
Other (Bonds/ Debenture etc.)		
Total (A)		
Debt securities in India		
Debt securities outside India		
Total (B) to tally with (A)		

G. Borrowings (Other than Debt Securities)

	Current reporting period	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
Deposits		
(i) Public deposits		
(ii) From Banks		
(iii) From Others		
Total		

I. Subordinated Liabilities

	Current reporting period	Previous reporting period
Perpetual Debt Instruments to the extent that do not qualify as equity		
Preference Shares other than those that qualify as Equity		
Others		
Total (A)		
Subordinated Liabilities in India		
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 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 Ind AS - 24 (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 <i>vice-versa</i> <input type="radio"/> Yes <input type="radio"/> No
	Provides details of such conversions <div style="border: 1px solid black; height: 60px; width: 100%;"></div>
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	Equity shares	Preference shares	Total
(a) Public issue			0.00
(b) Bonus issue			0.00
(c) Rights issue			0.00
(d) Private placement arising out of conversion of debentures <u>or</u> preference shares			0.00
(e) Other private placement			0.00
(f) Preferential allotment arising out of conversion of debentures or preference shares			0.00
(g) Other preferential allotment			0.00
(h) Employee Stock Option Plan (ESOP)			0.00
(i) Other			0.00
(j) Total amount of share capital raised during the reporting period	0.00	0.00	0.00

V. 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.

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 <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)
	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		
(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
(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)		
	(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)		
	Other Comprehensive Income (A+B)		
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		
(XVI)	Earnings per equity share (for continuing operations)		
	(1) Basic (Rs.)		
	(2) 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	Earnings per share (in Rupees) Basic	
	Diluted	
2	Income in foreign currency	
3	Expenditure in foreign currency	
4	Revenue subsidies or grants received from government authority(ies)	
5	Rent paid	
6	Consumption of stores and spare parts	
7	Gross value of the transaction with the related parties as per Ind AS - 24 (if applicable)	
8	Bad debts of related parties as per Ind AS - 24 (if applicable)	

III. Details related to principal products or services of the company

Total number of product/ services category(ies)

1	Product or service category code (ITC/NPCS 4 digit code)	<input type="text"/>
	Description of the product or service category	<input type="text"/>
	Turnover of the product or service category (in Rupees)	<input type="text"/>
	Highest turnover contributing product or service code (ITC/NPCS 8 digit code)	<input type="text"/>
	Description of the product or service	<input type="text"/>
	Turnover of highest contributing product or service (in Rupees)	<input type="text"/>

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: Reporting of Corporate Social Responsibility (CSR)

1. (a) (i) *Whether CSR is applicable as per section 135 o Yes o 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.)			

2. 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)

3. Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above) (in Rupees)

4. (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):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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								
	TOTAL							

5. Give details (name, address and email address) of implementing agency(ies)

6. Explanation for not spending

If others, specify

7. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report o Yes o No

SEGMENT IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

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 arm's length transactions under third proviso thereto

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

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

Segment V: 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 o Yes o No

(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
1		

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

II. Details of remarks made by auditors and applicability of CARO

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks o Yes o No
2. If yes, number of qualifications or reservations or adverse remarks

S. No.	(a) Auditors' qualifications, reservations or adverse remarks in the auditors' report	(b) Directors' comments on qualifications, reservations or adverse remarks of the auditors as per Board's report
I		
II		

3. *Whether Companies (Auditors' Report) Order (CARO) applicable o Yes o No
4. Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)

Particulars	Auditors' comments on the report
Fixed assets	
Inventories	
Loans given by the company	
Acceptance of Public Deposits	
Maintenance of Cost records	
Statutory dues	
Term loans	

Fraud noticed	
Others	

SEGMENT-VI- Miscellaneous

1. *Whether the Secretarial Audit is applicable o Yes o No
2. *Whether detailed disclosures with respect to Directors’ report under sub-section (3) of section 134 is attached. o Yes o No

Attachments

List of Attachment

1. *Copy of financial statements duly authenticated as per section 134 (including Board’s report, auditors’ report and other documents)
2. Statement of subsidiaries as per section 129 – Form AOC-1
3. Statement of the fact and reasons for not adopting Financial statements in the annual general meeting (AGM)
4. Statement of the fact and reasons for not holding the AGM
5. Approval letter of extension of financial year or AGM
6. Supplementary or test audit report under section 143
7. Company CSR policy as per sub-section (4) of section 135
8. Details of other entity(s)
9. Details of salient features and justification for entering into contracts/ Arrangements/transactions with related parties as per Sub-section (1) of section 188 - Form AOC-2
10. Details of comments of CAG of India
11. Secretarial Audit Report
12. Directors’ report as per sub-section (3) of section 134
13. Details of remaining CSR activities
14. Optional attachment(s), if any

Attach
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Remove Attachment

Declaration

I am authorized 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 identification number of the director; or PAN of the manager or CEO or CFO; 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.

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

Note: Attention is drawn to provisions of Section 448 and 449 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

This e-Form 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 filing company