

# Companies (Accounts) Rules, 2014

UNION OF INDIA

India

## Companies (Accounts) Rules, 2014

### Rule COMPANIES-ACCOUNTS-RULES-2014 of 2014

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Companies (Accounts) Rules, 2014Published vide Notification No. G.S.R.239 (E), dated 31.3.2014Last Updated 24th October, 2019G.S.R.239 (E). - In exercise of the powers conferred under 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, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

#### 1. Short title and commencement.

(1)These rules may be called the Companies (Accounts) Rules, 2014.(2)They shall come into force on the 1st day of April, 2014.

#### 2. Definitions.

(1)In these rules, unless the context otherwise requires,-(a)"Act" means the Companies Act, 2013 (18 of 2013);(b)"Annexure" means the Annexure to these rules;(c)"Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;(d)"Form" or `e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;(e)"Schedule" means the Schedule to the Act;(f)"section" means the section of the Act;(2)The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014, shall have the meanings respectively assigned to them in the Act or in the said Rules.

### **3. Manner of books of account to be kept in electronic mode.**

(1)The books of account and other relevant books and papers maintained in electronic mode shall remain accessible in India so as to be usable for subsequent reference.(2)The books of account and other relevant books and papers referred to in sub-rule (1) shall be retained completely in the format in which they were originally generated, sent or received, or in a format which shall present accurately the information generated, sent or received and the information contained in the electronic records shall remain complete and unaltered.(3)The information received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was originally received from the branches.(4)The information in the electronic record of the document shall be capable of being displayed in a legible form.(5)There shall be a proper system for storage, retrieval, display or printout of the electronic records as the Audit Committee, if any, or the Board may deem appropriate and such records shall not be disposed of or rendered unusable, unless permitted by law:Provided that the back-up of the books of account and other books and papers of the company maintained in electronic mode, including at a place outside India, if any, shall be kept in servers physically located in India on a periodic basis.(6)The company shall intimate to the Registrar on an annual basis at the time of filing of financial statement-(a)the name of the service provider;(b)the internet protocol address of service provider;(c)the location of the service provider (wherever applicable);(d)where the books of account and other books and papers are maintained on cloud, such address as provided by the service provider.Explanation. - For the purposes of this rule, the expression "electronic mode" includes "electronic form" as defined in clause (r) of sub-section (1) of section 2 of Information Technology Act, 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000) and "books of account " shall have the meaning assigned to it under the Act.

### **4. Conditions regarding maintenance and inspection of certain financial information by directors.**

(1)The summarised returns of the books of account of the company kept and maintained outside India shall be sent to the registered office at quarterly intervals, which shall be kept and maintained at the registered office of the company and kept open to directors for inspection.(2)Where any other financial information maintained outside the country is required by a director, the director shall furnish a request to the company setting out the full details of the financial information sought, the period for which such information is sought.(3)The company shall produce such financial information to the director within fifteen days of the date of receipt of the written request.(4)The financial information required under sub-rules (2) and (3) shall be sought for by the director himself and not by or through his power of attorney holder or agent or representative.

### **5. Form of Statement containing salient features of financial statements of subsidiaries.**

- The statement containing the salient feature of the financial statement of a company's subsidiary or subsidiaries, associate company or companies and joint venture or ventures under the first

proviso to sub-section (3) of section 129 shall be in Form AOC-1.

## **6. Manner of consolidation of accounts.**

- The consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards: Provided that in case of a company covered under sub-section (3) of section 129 which is not required to prepare consolidated financial statements under the Accounting Standards, it shall be sufficient if the company complies with provisions on consolidated financial statements provided in Schedule III of the Act.

## **7. Transitional provisions with respect to Accounting Standards.**

(1) The standards of accounting as specified under the Companies Act, 1956 (1 of 1956) shall be deemed to be the accounting standards until accounting standards are specified by the Central Government under section 133. (2) Till the National Financial Reporting Authority is constituted under section 132 of the Act, the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India in consultation with and after examination of the recommendations made by the National Advisory Committee on Accounting Standards constituted under section 210A of the Companies Act, 1956 (1 of 1956).

## **8. Matters to be included in Board's report.**

(1) The Board's Report shall be prepared based on the stand alone financial statements of the company and the report shall contain a separate section wherein a report on the performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement is presented. (2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form AOC-2. (3) The report of the Board shall contain the following information and details, namely:-(A) Conservation of energy-(i) the steps taken or impact on conservation of energy; (ii) the steps taken by the company for utilising alternate sources of energy; (iii) the capital investment on energy conservation equipments; (B) Technology absorption-(i) the efforts made towards technology absorption; (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-(a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and (iv) the expenditure incurred on Research and Development. (C) Foreign exchange earnings and Outgo-The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows. (4) Every listed company and every other public company having a paid up share capital of twenty five crore rupees or more calculated at the end of the preceding financial year shall include, in the report by its Board of directors, 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.(5)In addition to the information and details specified in sub-rule (4), the report of the Board shall also contain -(i)the financial summary or highlights;(ii)the change in the nature of business, if any;(iii)the details of directors or key managerial personnel who were appointed or have resigned during the year;(iiia)[ a statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year. [Inserted by Notification No. G.S.R. 803(E), dated 22.10.2019 (w.e.f. 31.3.2014).]Explanation. - For the purposes of this clause, the expression "proficiency" means the proficiency of the independent director as ascertained from the online proficiency self-assessment test conducted by the institute notified under sub-section (1) of section 150.].(iv)the names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year;(v)the details relating to deposits, covered under Chapter V of the Act,-(a)accepted during the year;(b)remained unpaid or unclaimed as at the end of the year;(c)whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved-(i)at the beginning of the year;(ii)maximum during the year;(iii)at the end of the year;(vi)the details of deposits which are not in compliance with the requirements of Chapter V of the Act;(vii)the details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future;(viii)the details in respect of adequacy of internal financial controls with reference to the Financial Statements.(ix)[ 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, [Inserted by Notification No. G.S.R. 725(E), dated 31.7.2018 (w.e.f. 31.3.2014).](x)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 [14 of 2013];(6)[ This rule shall not apply to One Person Company or Small Company.] [Inserted by Notification No. G.S.R. 725(E), dated 31.7.2018 (w.e.f. 31.3.2014).]

**8A. [ Matters to be included in Board's Report for One Person Company and Small Company. [Inserted by Notification No. G.S.R. 725(E), dated 31.7.2018 (w.e.f. 31.3.2014).]**

(1)The Board's Report of One Person Company and Small Company shall be prepared based on the stand alone financial statement of the company, which shall be in abridged form and contain the following:-(a)the web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed;(b)number of meetings of the Board;(c)Directors' Responsibility Statement as referred to in sub-section (5) of section 134;(d)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;(e)explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report;(f)the state of the company's affairs;(g)the financial summary or highlights;(h)material changes from the date of closure of the financial year in the nature of business and their effect on the financial position of the company;(i)the details of directors who were appointed or have resigned during the year;(j)the details or significant and material orders passed by the regulators or courts or tribunals impacting

the going concern status and company's operations in future.(2)The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form AOC-2.]

## **9. Disclosures about CSR Policy.**

- The disclosure of contents of Corporate Social Responsibility Policy in the Board's report and on the company's website, if any, shall be as per annexure attached to the Companies (Corporate Social Responsibility Policy) Rules, 2014.

## **10. Statement containing salient features of financial statements.**

- The statement containing features of documents referred to in first proviso to sub-section (1) of section 136 shall be in Form AOC-3.[Provided that the Companies which are required to comply with Companies (Indian Accounting Standards) Rules, 2015 shall forward their statement in Form AOC-3A.] [Inserted by Notification No. G.S.R. 191(E), dated 27.2.2018 (w.e.f. 31.3.2014).]

## **11. Manner of circulation of financial statements in certain cases.**

- In case of all listed companies and such public companies which have a net worth of more than one crore rupees and turnover of more than ten crore rupees, the financial statements may be sent-(a)by electronic mode to such members whose shareholding is in dematerialised format and whose email Ids are registered with Depository for communication purposes;(b)where Shareholding is held otherwise than by dematerialised format, to such members who have positively consented in writing for receiving by electronic mode; and(c)by despatch of physical copies through any recognised mode of delivery as specified under section 20 of the Act, in all other cases.

## **12. Filing of financial statements and fees to be paid thereon.**

(1)Every company shall file the financial statements with Registrar together with Form AOC-4.(2)The class of companies as may be notified by the Central Government from time to time, shall mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format and the Central Government may specify the manner of such filing under such notification for such class of companies.Explanation. - For the purposes of this sub-rule, the term "Extensible Business Reporting Language" means a standardised language for communication in electronic form to express, report or file financial information by companies under this rule.(3)The fees or additional fees referred to in sub-section (1) of section 137 and in the second proviso to the said subsection and in sub-section (2) of the said section shall be as specified in the Companies (Registration Offices and Fees) Rules, 2014.

### **13. Companies required to appoint internal auditor.**

(1)The following class of companies shall be required to appoint an internal auditor or a firm of internal auditors, namely:-(a)every listed company;(b)every unlisted public company having-(i)paid up share capital of fifty crore rupees or more during the preceding financial year; or(ii)turnover of two hundred crore rupees or more during the preceding financial year; or(iii)outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; or(iv)outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and(c)every private company having-(i)turnover of two hundred crore rupees or more during the preceding financial year; or(ii)outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year:Provided that an existing company covered under any of the above criteria shall comply with the requirements of section 138 and this rule within six months of commencement of such section.Explanation. - For the purposes of this rule -(i)the internal auditor may or may not be an employee of the company;(ii)the term "Chartered Accountant" shall mean a Chartered Accountant whether engaged in practice or not.(2)The Audit Committee of the company or the Board shall, in consultation with the Internal Auditor, formulate the scope, functioning, periodicity and methodology for conducting the internal audit.AnnexureForm AOC-I(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)Statement containing salient features of the financial statement of subsidiaries/associate companies/joint venturesPart "A": Subsidiaries(Information in respect of each subsidiary to be presented with amounts in Rs)

#### **1. Sl. No.**

#### **2. Name of the subsidiary**

#### **3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period**

#### **4. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.**

#### **5. Share capital**

#### **6. Reserves & surplus**

#### **7. Total assets**

**8. Total Liabilities**

**9. Investments**

**10. Turnover**

**11. Profit before taxation**

**12. Provision for taxation**

**13. Profit after taxation**

**14. Proposed Dividend**

**15. % of shareholding**

Notes: The following information shall be furnished at the end of the statement:

**1. Names of subsidiaries which are yet to commence operations**

**2. Names of subsidiaries which have been liquidated or sold during the year.**

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

Name of Associates/Joint Ventures

Name 1 Name 2 Name 3

1. Latest audited Balance Sheet Date

2. Shares of Associate/Joint Ventures held by the company on the year end  
No.

Amount of Investment in Associates/Joint Venture

Extend of Holding %

3. Description of how there is significant influence

4. Reason why the associate/joint venture is not consolidated

5. Net worth attributable to Shareholding as per latest audited Balance Sheet

6. Profit/Loss for the year

i. Considered in Consolidation

i. Not Considered in Consolidation

**1. Names of associates or joint ventures which are yet to commence operations.**

**2. Names of associates or joint ventures which have been liquidated or sold during the year.**

Note : This Form is to be certified in the same manner in which the Balance Sheet is to be certified. Form No. AOC-2 (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 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 third proviso thereto

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

(a) Name(s) of the related party and nature of relationship (b) Nature of contracts/arrangements/transactions (c) Duration of the contracts/arrangements/transactions (d) Salient terms of the contracts or arrangements or transactions including the value, if any (e) Justification for entering into such contracts or arrangements or transactions (f) date(s) of approval by the Board (g) Amount paid as advances, if any (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

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

(a) Name(s) of the related party and nature of relationship (b) Nature of contracts/arrangements/transactions (c) Duration of the contracts/arrangements/transactions (d) Salient terms of the contracts or arrangements or transactions including the value, if any (e) Date(s) of approval by the Board, if any (f) Amount paid as advances, if any Form shall be signed by the persons who have signed the Board's report. Form AOC-3 (Pursuant to first proviso to sub-section (1) of section 136 of the Act and Rule 10 of Companies (Accounts) Rules, 2014) Statement containing salient features of Balance Sheet and Profit and Loss Account Form of Abridged Financial Statements Name of the Company ..... Abridged Balance Sheet as at ..... (Rupees in ..... ) Figures at the end of

Sr No. Particulars Current reporting period (DD/MM/YY) Previous reporting period (DD/MM/YY)



I Equity and Liabilities(1) Shareholders' funds(a) Paid-up Share Capital(i) Equity(ii) Preference(b) Reserves and surplus(i) Capital Reserves (including Revaluation reserve, if any)(ii) Revenue Reserves(iii) 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(c) Other current liabilities(d) short-term provisionsTotal of (1) to (4)II. Assets(5) Non-current assets(a) Fixed assets(i) Tangible assets ( original cost less Depreciation)(ii) Intangible assets (original cost less Depreciation/amortisation)(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(6) Current assets(a) Current investments(b) Inventories(c ) Trade Receivables(d) cash and cash equivalents(e) short-term loans and advances(f) Other current assetsTotal of (5) to (6)

Note: Complete Balance Sheet, Statement of Profit and Loss, other statements and notes thereto prepared as per the requirements of Schedule III to the Act are available at the Company's website at link.....Abridged Profit and Loss Account for the year ended on .....(Rupees in .....)

Sr.No.	Particulars	Figures for the current reporting period(DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Income		
	Revenue from operations(details to be given as per *)		
II	Other Income		
III	Total Income(I+II)		
IV	Expenditure		
(a)	Cost of materials consumed		
(b)	Purchase of stock-in-trade		
(c)	Changes in inventories of finished goods,work-in-progress and stock-in-trade		
(d)	Employee benefit expense		
(e)	Finance costs		
(f)	Depreciation and amortisation expenses		
(g)	Other expenses		
	Total Expenditure (a to g)		

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/(loss) before tax (VII-VIII)
X	1. Tax expense 2. Deferred tax
XI	Profit/(Loss) after tax for the period from continuing operations (IX-X)
XII	Profit/(loss) from discontinued operations
XIII	Tax expenses of discontinued operations
XIV	Profit/(loss) from discontinued operations (after tax) (XII-XIII)
XV	Profit/(Loss) for the year (XI+XIV)
XVI	Earnings per equity share: (a) Basic (b) Diluted

\* Details of Revenue from Operations: a) In respect of a company other than a finance company, revenue from operations shall be disclosed as under: (Rupees in .....)

S.No	Particulars	Figures for the current reporting period (DD/MM/YY)	Figures for the previous reporting period (DD/MM/YY)
I	Sale of products manufactured		
II	Sale of goods traded		
III	Revenue from services provided		

IV Other Operational  
Revenue

(b) In respect of a finance company, revenue from operations shall be disclosed as under: (a) Revenue from interest; and (b) Revenue from Other financial services  
Notes to The Abridged Balance Sheet and the Abridged Profit and Loss Account

**1. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the financial statements as per Schedule III or as near thereto as possible.**

**2. The total amount of contingent liabilities and that of commitments should be shown separately.**

**3. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.**

**4. If fixed assets are revalued, the amount of revaluation to be shown separately for the first five years subsequent to the date of revaluation.**

**5. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately.**

**6. Amount, if material, by which any item shown in the profit and loss account are affected by any change in the accounting policy, should be disclosed separately.**

**7. Notes shall include the notes, if any, contained in the complete financial statements pertaining to the following:**

(a) Period and amount of defaults on the balance sheet date in repayment of loans and interest. (b) Amalgamations, acquisitions, restructurings and demergers during the reporting period. (c) Material events affecting the going concern assumption. (d) Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013. (e) Non-compliance with any law during the reporting period. (f) Any other note considered significant by the management.

**8. Book value and Market value of quoted Investments (both for current year as well as previous year) be mentioned.**

**9. Notes in the abridged balance sheet should be given the same number as in the main balance sheet.**

**10. Disclosure of Related Party Transaction shall be made in terms of the requirements of Accounting Standards.**

**11. Details of cash and cash equivalents shall be disclosed as follows:**

(a) Balances with banks; (b) Cheques, drafts on hand; (c) Cash in hand; (d) Others ( specify nature)

**12. In terms of Accounting Standard (AS)3, Cash Flow Statement, wherever required and notified, the following abridged Cash Flow Statement shall be included:**

Abridged Cash Flow Statement

Figures for the current reporting period

Figures for the previous reporting period

1. Cash flows from Operating activities
2. Cash flows from Investing activities
3. Cash flows from Financing activities
4. Net increase/(decrease) In cash and cash Equivalents
5. Cash and cash equivalents At the beginning of period
6. Cash and cash equivalents At the end of period

**13. Segment revenue, segment capital employed (segment assets minus segment liabilities) and segment result for business segments or geographical segments, whichever is the enterprise's primary basis of segment reporting (disclosure of segment information shall be presented) only if the company is required, in terms of Accounting Standards.**

**14. Level of rounding off should be the same as in the main balance sheet and the profit and loss account.**

**15. Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head/subhead or any changes inter se in the financial statements or statements forming part thereof, the same shall be made.**

The above stated salient features of the Balance Sheet and the Profit and Loss Account should be authenticated in the same manner as the Main financial statements. Auditor's Report Auditor's

Report shall be submitted by the statutory auditors in accordance with the Auditing Standards. Auditor's report on unabridged financial statements shall also be given. Director's Report Salient features of Director's Report shall be disclosed. Consolidated Financial Statements

**1. Where a company is required to prepare Consolidated Financial Statements, i.e. consolidated balance sheet and consolidated statement of profit and loss, the company shall mutatis mutandis follow the requirements of Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Accounting Standards including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule.**

Note : To be certified in the same manner in which the Balance Sheet is to be certified. [FORM AOC-3A] [Inserted by Notification No. G.S.R. 191(E), dated 27.2.2018 (w.e.f. 31.3.2014).] Statement containing salient features of the financial statements (Division II- Schedule III to the Companies Act, 2013) (Pursuant to first proviso to sub-section (1) of section 136 of the Act and proviso to rule 10 of the Companies (Accounts) Rules, 2014) Form of Abridged Financial Statements

## **Part I – Name of the Company .....**

Abridged Balance Sheet as at ..... (Rupees in .....)

Particulars	Figures as at the end of current Reporting period (dd-mm-yy)	Figures as at the end of the previous Reporting period (dd-mm-yy)	Figures as at the beginning of the previous Reporting period (dd-mm-yy)
1	2	3	4
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment			
(b) Capital work-in-progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible assets			
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments			
(ii) Trade receivables			
(iii) Loans			
(iv) Others (to be specified)			
(i) Deferred tax assets (net)			
(j) Other			

non-current assets

(2) Current assets

(a) Inventories (b) Financial Assets (i)  
Investments (ii) Trade receivables (iii) Cash  
and cash equivalents (iv) Bank  
balances other than (iii) above (v) Loans (vi)  
Others (to be specified) (c) Current  
Tax Assets (Net) (d) Other current assets

Total Assets

Equity and Liabilities

(1) Equity

a) Equity Share capital

(b) Other Equity

Liabilities

(2) Non-current liabilities

(a) Financial Liabilities

(i) Borrowings

(ii) Trade payables

(iii) Other financial liabilities (other  
than those specified in item (b), to be  
specified)

(b) Provisions

(c) Deferred tax liabilities (Net)

(d) Other non-current liabilities

(3) Current liabilities

(a) Financial Liabilities

(i) Borrowings

(ii) Trade payables

(iii) Other financial liabilities (other  
than those specified in item (c))

(b) Other current liabilities

(c) Provisions

(d) Current Tax Liabilities (Net)

Total Equity and Liabilities

Note : Column 4 is applicable when an entity is required to present the opening balance sheet in accordance with the requirements of Ind-AS. Abridged Statement of Changes in Equity for the period ended ..... (Rupees in .....)

Balance at the beginning of the	Changes in equity share	Balance at the end of the Reporting	Figures as at the beginning of the previous Reporting
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Reporting period (dd-mm-yy)	capital during the year	period (dd-mm-yy)	period (dd-mm-yy)*
1	2	3	4

## B. Other Equity

Particulars	Balance at the beginning of the Reporting period (dd-mm-yy)	Changes in accounting policy or prior period errors	Restated balance at the beginning of the reporting period	Total comprehensive income for the year	Dividends	Transfer to retained earnings	Any other Change (to be specified)
	1	2	3	4	5	6	7
Share application money pending allotment							
Equity component of compound financial instruments Reserves and Surplus (i) Capital Reserve (ii) Securities Premium Reserve (iii) Other Reserves (specify nature) (iv) Retained Earnings							
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 (specify nature)							

Money received against  
share warrants

Total

\* This column is  
applicable when an  
entity is required to  
present the Statement  
of Changes in Equity  
in accordance with the  
requirements of Ind-  
AS.

## Part II – Abridged Statement of Profit and Loss for the period ended .....

(Rupees in .....)

	Particulars	Figures for the current Reporting period(dd-mm-yy)	Figures for the previous Reporting period(dd-mm-yy)
		2	3
I	Revenue From Operations		
II	Other Income		
III	Total Income (I+II)		
IV	Expenses		
	Cost of materials consumed		
	Purchases of Stock-in-Trade		
	Changes in inventories of finished goods, Stock-in-Trade and work-inprogress		
	Employee-benefits expense		
	Finance costs		
	Depreciation and amortization expense		
	Other expenses		
	Total expenses (IV)		
V	Profit/(loss) before exceptional items and tax(I- IV)		
VI	Exceptional Items		
VII	Profit/(loss) before tax (V-VI)		
VIII	Tax expense:(1) Current tax(2) Deferred tax		
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		



X	Profit/(loss) from discontinued operations
XI	Tax expense of discontinued operations
XII	Profit/ (loss) from Discontinued operations(after tax) (X-XI)
XIII	Profit/(loss) for the period (IX+XII)
	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
XIV	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
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 operation): (1) Basic (2) Diluted
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted
XVIII	Earnings per equity share (for discontinued & continuing operations): (1) Basic (2) Diluted

### Part III – Abridged Cash Flow Statement

In terms of Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows, the following abridged Statement of Cash Flows shall be included: (Rupees in.....)

Particulars	Figures for the current reporting period (dd-mm-yy)	Figures for the previous reporting period (dd-mm-yy)
1	2	3
Cash flows from Operating Activities		
Cash flows from Investing Activities		
Cash flows from Financing Activities		
Net increase/(decrease) In cash and cash equivalents		
Cash and Cash Equivalents at the beginning of period		

Cash and Cash Equivalents at the  
end of period

Notes to the Abridged Financial Statements

- 1. Complete Balance Sheet, Statement of Changes in Equity, Statement of Profit and Loss, , Statement of Cash Flows (wherever applicable) and other statements and notes thereto prepared as per the requirements of Division II to the Schedule III to the Act are available at the Company's website at link..... Copy of financial statement is also available for inspection at the registered office of the company during working hours for a period of 21 days before the date of AGM.**
- 2. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the financial statements as per Schedule III.**
- 3. Amount, if material, by which any item shown in the financial statements are affected by any change in the accounting policy, should be disclosed separately.**
- 4. The amount of contingent liabilities and that of commitments (to the extent not provided for) should be disclosed separately, as per Division II, Schedule III.**
- 5. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.**
- 6. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately.**
- 7. Notes shall include the notes, if any, contained in the financial statements pertaining to the following:**

a Period and amount of defaults on the balance sheet date in repayment of borrowings (other than Trade Payables) and interest thereon.b Business combination like Amalgamations, acquisitions, restructurings, and demergers during the Reporting period.c Material events affecting the going concern assumption.d Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013.e Non-compliance with any law during the Reporting period and the penalties

imposed/compounding fees paid.f Any other note considered significant by the management.

## **8. Disclosure of Related Party Transaction shall be made in terms of the requirements of Ind AS- 24.**

## **9. Details of cash and cash equivalents shall be disclosed as follows:**

a Balances with banks;b Cheques, drafts on hand;c Cash in hand;d Others( specify nature)(Separate disclosure should be made for cash and cash equivalents earmarked for specific purposes).

## **10. Segment Reporting shall be in the same format/details as reported in audited financial statements.**

The above stated salient features of the abridged financial statements should be authenticated in the same manner as the main financial statements. Director's Report Salient features of Director's Report shall be disclosed. Salient features shall include the following. (a) State of affairs of the company. (b) Details of Dividend declared. (c) Details of frauds, if any, reported. (d) Details of auditor's qualifications and reply thereon. (e) Highlights of the company's performances. These highlights shall be separately given for the companies material subsidiaries. Consolidated Financial Statements Where a company is required to prepare Consolidated Financial Statements, i.e. consolidated balance sheet and consolidated statement of profit and loss, the company shall mutatis mutandis follow the requirements of Division II to the Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Indian Accounting Standards (Ind AS) including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule. The company should follow the above requirements mutatis mutandis while presenting the abridged consolidated financial statements. Auditor's Report The Auditor's report on unabridged financial statements shall also be attached along with this Abridged financial statements. Note : To be certified in the same manner in which the Balance Sheet is to be certified.

{|

[FORM NO. AOC. 4] [Substituted by Notification No. G.S.R. 1371(E), dated 7.11.2017 (w.e.f. 31.3.2014)] [Pursuant to section 137 of the Companies Act, 2013 and Sub-rule (1) of Rule 12 of Companies (Accounts) Rules 2014]

Form for filing financial statement and other documents with Registrar

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 { |

| | }

(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

{ |

Form

(DD/MM/YYYY) (DD/MM/YYYY)

| }

4. (a) \*Date of Board of Director's 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 INC-4

(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,

DINor Income-tax PAN Name Designation Dateof signing of financial statements

5. (a) \*Date of Board of Director's meeting in Boards' report referred under section 134 was approved(DD/MM/YYYY)

(b) Detail of Director(s) who have signed the Boards' report

DIN Name Designation Dateof signing of Board's report

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

7. { |

(a) \*Whether annual general meeting (AGM) heldYesNoNot 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 grantedYesNo

(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 2YesNo

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(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 2YesNo

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

I.

{ |

CIN of the holding company, if applicable

Name of the holding company

Provision pursuant to which the company has become a subsidiary

|}

10. \*Number of auditor

I. { |

- \* (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) SRN of form ADI-1
  - \* (e) Name of the auditor or auditor's firm
  - \* (f) Address of the auditor or auditor's firm
    - Line I
    - Line II
    - \* City
    - \* State
    - Country
    - \* Pin Code
  - (g) \*Details of the member signing for the above firm
    - Name of the member
    - Membership number
- }]
11. (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).
12. \*Whether consolidated financial statements required or not Yes/No
13. (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)
- { |
- \* Line I
  - \* Line II
  - \* City
  - \* State/Union Territory \* Pin Code
  - \* District
  - \* ISO Country code
  - Country
  - \* Phone (with STD/ISD code) Fax
- }]
- (c) Particular of the service provider (if any)
- (i) Name of 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.)(DD/MM/YYYY)	Figures as the end of (Previous reporting period)(in Rs.)(DD/MM/YYYY)
Equity		
I.(1) and Liabilities Shareholders' funds		
(a) Share capital		
(b) Reserves and surplus		
(c) Money received against share warrants		
Share application		
(2) 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		
(c) Other current liabilities		
(d) Short-term provisions		
Total	0.00	0.00

## II. Assets

## (1) Non-current assets

(a) Fixed assets

(i) Tangible assets

(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	0.00	0.00
-------	------	------

## II. Detailed Balance sheet items (Amount in Rupees)

## A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	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)	0.00	0.00
--	------	------

Out of above total, aggregate amount guaranteed by directors

B. Details of short term borrowings (unsecured)

Particulars	Current reporting period	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)	0.00	0.00
---	------	------

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
-------------	--------------------------	---------------------------

Capital advances

Security deposits

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)	0.00	0.00
--	------	------

Loans and advances due by directors/other officers of the company

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

	Current reporting period	Previous reporting period
--	--------------------------	---------------------------

Capital advances

Security deposits

Loans and advances to 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 (doubtful) 0.00 0.00

Loans and advances due by directors/other officers of the company

E. Details of trade receivables

Particulars	Current reporting period	Previous reporting period		
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good				
Unsecured, considered good				
Doubtful				
Total trade receivables	0.00	0.00	0.00	0.00
Less: provision/ allowance for bad and doubtful debts				
Net trade receivables	0.00	0.00	0.00	0.00
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  
Yes/No  
Provides 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 fixed assets (including 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	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 or 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 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	Total
Closing cash in hand as on 08.11.2016			
(+) Permitted receipts			
(-) Permitted payments			
(-) Amount deposited in Banks			
Closing cash in hand as on 30.12.2016			

VI. Details related to cost records and cost audit

\*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 (DD/MM/YYYY) To (DD/MM/YYYY)	Figures for the period (Previous reporting period) From (DD/MM/YYYY) To (DD/MM/YYYY)
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		
(III)	Total Revenue (I+II)	0.00	0.00
(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 cost		
	Depreciation and amortization expenses		

	Other expenses		
	Total expenses	0.00	0.00
	Profit before exceptional and (V) extraordinary items and tax (III-IV)	0.00	0.00
(VI)	Exceptional items		
(VII)	Profit before extraordinary items and tax (V-VI)	0.00	0.00
(VIII)	Extraordinary items		
(IX)	Profit before tax (VII-VIII)	0.00	0.00
(X)	Tax Expense		
	(1) Current tax		
	(2) Deferred tax		
(XI)	Profit/(Loss) for the period from continuing operations (IX-X)	0.00	0.00
(XII)	Profit /(Loss) from discontinuing operations		
(XIII)	Tax expense of discontinuing operations		
(XIV)	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00
(XV)	Profit /(Loss) (XI+XIV)	0.00	0.00
(XVI)	Earnings per equity share before extraordinary items		
	(1) Basic		
	(2) Diluted		
(XVII)			

Earnings per  
equity share after  
extraordinary  
items

(1) Basic

(2) Diluted

## II. Detailed Profit and Loss items (Amount in Rupees)

### A. Details of earning in foreign exchange

Particulars	Current reporting period	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	0.00	0.00
-----------------------------------	------	------

### B. Details of expenditure in foreign exchange

Particulars	Current reporting period	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

Other matters

Dividend paid

Total Expenditure in foreign exchange	0.00	0.00
---------------------------------------	------	------

## III. \*Financial parameters-Profit and loss account items (amount in Rupees) during the reporting period

1 Proposed Dividend	%
---------------------	---

2 Earnings per share (in Rupees) Basic 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)

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

Total number of product/ services category(ies)

1}

1 {

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)

1}

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 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.)

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 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

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

7. Yes 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 subsection (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 PROVISIO 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 Yes No

(b) If yes, provide following details:-

S.No.	Provided 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
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I

II

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

\*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

II. 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

III. 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 Yes No

2. \*Whether auditors' report has been qualified or has any reservations or contains 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
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I

II

3 \*Whether Companies (Auditors' Report) Order (CARO) applicable Yes 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? Yes/No

2. \*Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached? Yes/No

Attachments List of Attachments

(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| |-| } }

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

\*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:

- The said records have been properly prepared, signed by the required officers of the Company
1. 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:

e-Form Service request number (SRN)      eForm filling date (DD/MM/YY)

Digital signature of the authorising officer

This e-Form is hereby registered

Date of signing      (DD/MM/YY)

OR

This Form 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 filling company.