

Form No. CSR-2



Form language

☒ English

☐ Hindi

Reporting on Corporate Social Responsibility (CSR)

[Pursuant to sub-rule (1B) of Rule 12 of Companies (Accounts) Rules, 2014]

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Company Information

1(a) *Corporate Identity Number (CIN)

(b) *Name of the Company

(c) *Registered office address

(d) *email id of the company

CSR details

2(a) *Financial Year to which the Corporate Social Responsibility details pertain:
From (DD/MM/YYYY)

To (DD/MM/YYYY)

(b) *SRN of form AOC-4/AOC-4 XBRL/AOC-4 NBFC filed by the company for its standalone financial statements

3(i)* Net worth

(ii) *Turnover

(iii) * Net Profit

(iv) Criteria that triggered CSR applicability

CSR Committee

4(a)(i) *Whether CSR Committee has been constituted

☐ Yes ☐ No ☐ Not applicable

(ii) Number of directors composing CSR Committee

(iii) Number of meetings of CSR Committee held during the year

S. no.	DIN	Name of Director	Category (Independent director/Woman director/Independent woman director/Other director)	No. of meetings of CSR Committee attended during the year

(b)(i) *Whether the company has a website

☐ Yes ☐ No

(ii) If yes, Provide web-link

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

Composition of CSR committee

☐ Yes ☐ No ☐ Not applicable

CSR Policy

☐ Yes ☐ No

CSR projects approved by the board

☐ Yes ☐ No

Impact assessment/ amount available for set off

(c)(i) *Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules, 2014, if applicable ☐ Yes ☐ No ☐ Not applicable

(ii) If Yes, whether the same has been disclosed in the Board Report

☐ Yes ☐ No

(iii) Provide web-link if any

(d)(i) *Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014 ☐ Yes ☐ No

(ii) If yes, provide details:

S. no.	Financial Year	Amount available for set-off (in INR)	Amount set-off in the financial year, if any (in INR)	Balance Amount (in INR)
1	FY-1 (Financial Year End Date) (DD/MM/YYYY)			
2	FY-2 (Financial Year End Date) (DD/MM/YYYY)			
3	FY-3 (Financial Year End Date) (DD/MM/YYYY)			
	Total			

Net profit details

5(a) Whether the company has completed the period of three financial years since its incorporation

☐ Yes ☐ No

(b) If no, then provide the number of financial years completed since incorporation (2/1)

(c) Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)		
		FY-1	FY-2	FY-3
1	Profit before tax			
2	Net Profit computed u/s 198			
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014			
4	Total Net Profit for section 135 (2-3)			

(d) Average net profit of the company as per section 135(5)

CSR Obligation

6(a) 2% of Average net profit of the company as per section 135(5)

(b) Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (6a+6b-6c)

CSR expenditure

7(a) Whether CSR amount for the financial year has been spent

☐ Yes

☐ No

(b) If yes, CSR amount has been spent against:

☐ Ongoing projects

☐ Other than ongoing projects

☐ Both (Ongoing and other than ongoing projects)

(b)(i) Details of CSR amount spent against ongoing projects for the financial year:

Number of Ongoing Projects for the financial year

1 S. No.	2 Project ID	3 Item from the list of activities in schedule VII ▼	4 Name of the Project	5 Local Area	6 Location of the project		7 Project duration (in months)	8 Amount spent in the Financial Year (in INR)	9 Mode of Implementation - Direct (Yes/No) ▼	10 Mode of Implementation - Through Implementing Agency	
					State ▼	District ▼				CSR Registration No	Name
1											
2											
3											
4											
5											
							Total	XX			

(b)(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

Number of other than Ongoing Projects for the financial year

1	2	3	4	5		6	7	8	
S. No.	Item from the list of activities in schedule VII ▼	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No) ▼	Mode of Implementation - Through Implementing Agency	
				State ▼	District ▼			CSR Registration No	Name
1									
2									
3									
					Total	XX			

(c) Amount spent in Administrative Overheads

(d) Amount spent on Impact Assessment, if applicable

(e) Total Amount Spent for the Financial Year

(f) Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]

(g) Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)

(h) Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects) [Amount unspent - unspent for ongoing projects]

Unspent CSR amount

8 Details of transfer of Unspent CSR amount for the financial year:

(a) Transfer to Unspent CSR account as per Section 135(6)

Amount to be transferred to Unspent CSR account	Amount actually transferred to Unspent CSR account	Date of Transfer (DD/MM/YYYY)	Deficiency, if any

(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year:

Amount to be transferred to Fund specified in Schedule VII	Amount actually transferred to Fund specified in Schedule VII	Date of Transfer (DD/MM/YYYY)	Deficiency, if any

Reason for failure

9 Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5):

Unspent CSR Amount of Preceding Three Financial Years

10 *Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year

☐ Yes ☐ No

(a) Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):

1	2	3	4	5	6	7	8
S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under Section 135(6) (in INR)	Balance Amount in Unspent CSR Account under section 135 (6) (in INR)	Amount Spent in the Financial Year (in INR)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any	Amount remaining to be spent in succeeding financial years (in INR)	Deficiency
					Amount	Date of Transfer	
1	FY-1						
2	FY-2						
3	FY-3						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Number of Ongoing Projects for the financial year

1	2	3	4	5	6	7	8
S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced  (FY-1 (Financial Year end date) FY-2 (Financial Year end date) FY-3 (Financial Year end date))	Amount spent for the project at the beginning of the Financial Year (in INR)	Amount Spent in the Financial Year (in INR)	Cumulative Amount Spent at the end of Financial Year (in INR)	Status of the project  (Completed /Ongoing)
1							
2							
3							
4							

(c)(i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years:

☐ Yes ☐ No

(ii) If yes, nature of the new CSR Project(s) is/are:

- ☐ Ongoing projects
☐ Other than ongoing projects
☐ Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year:

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. No.	Project ID	Financial year to which the new project pertains ▼ (FY-1 (Financial Year end date) FY-2 (Financial Year end date))	Item from the list of activities in schedule VII ▼	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct ▼ (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State ▼	District ▼				CSR Registration No	Name
1												
2												
3												
4												
5												
								Total	XX			

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of other than Ongoing Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains ▼ (FY-1 (Financial Year end date) FY-2 (Financial Year end date) FY-3 (Financial Year end date))	Item from the list of activities in schedule VII ▼	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct ▼ (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State ▼	District ▼				
									CSR Registration No	Name
1										
2										
3										
						Total	XX			

Unspent Amount of FY 2014-15 to 2019-20

11 *Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

☐ Yes

☐ No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects

1	2	3	4	5	6	7	8	9
S. No.	Financial year to which the new project pertains ▼ (FY 2020/ FY 2019/ FY 2018/ FY 2017/ FY 2016/ FY 2015)	Item from the list of activities in schedule VII ▼	Name of the Project	Local Area	Location of the project	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct ▼ (Yes/No)	Mode of Implementation - Through Implementing Agency
					State ▼ District ▼			CSR Registration No Name
1								
2								
3								
					Total	XX		

Capital assets acquired through CSR

12 Whether any capital assets have been created or acquired through CSR spent in the financial year ☐ Yes ☐ No

If yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through CSR spent in the financial year:

1	2	3	4	5	6
S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner
					CSR Registration Number, if applicable Name Registered address
			Total	XXXX	

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Attachments

Optional attachment(s) - if any

Max 2 MB

Choose

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Declaration

I am authorized by the board of directors of the company vide resolution number * dated * to sign this form 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:

- I. 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.
- II. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

DSC BOX

***Designation**

(Director/ Interim Resolution Professional (IRP)/ Liquidator/ Resolution Professional (RP))

***Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator**

Save

Generate Project ID

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Extract of Board Report

[Pursuant to Section 134 of the Companies Act, 2013 and Rule 8, 8A & 12 of The Companies (Accounts) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

***Name of the Company**

Web address

1 Web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed

2 Disclosures with regard to Meetings of the Board

(a) *Whether Company is an OPC or Small Company as at the FY end date

☐ Yes

☐ No

(b) BOARD MEETINGS

(i) *Number of meetings held

S. No.	Date of meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1				
2				

(c) COMMITTEE MEETINGS

(i) Number of meetings held

S. No.	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				Number of members attended	% of attendance
1					
2					

Important disclosures

3 *Directors' Responsibility Statement

4*State the 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

5 Disclosure of statement on declaration given by Independent Directors under section 149(6)

6 Disclosure for Companies covered under section 178(1) on Directors appointment and remuneration including other matters provided under section 178(3)

Audit Remarks

Explanations / comments on qualification, reservation or adverse remark or disclaimer made by the auditor and company secretary in the audit reports

7 Auditor's Remarks

S. No.	Auditors' qualifications, reservations or adverse remarks or disclaimer in the auditors' report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the auditors as per Board's report

8 Secretarial auditor's remarks

S. No.	Qualifications, reservations or adverse remarks or disclaimer in the secretarial auditors' report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the secretarial auditors as per Board's report

Section 186 details

9 Details of loan, guarantee, investment or security is given by the company as per section 186

(a) *Whether any loan, guarantee is given by the company or securities of any other body corporate purchased? ☐ Yes ☐ No

(b) Whether the Company falls in the category provided under section 186(11)? ☐ Yes ☐ No

(c) *Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account) ☐ Yes ☐ No

(d) Brief details as to why transaction is not reportable

10 Table for enquiring the details

*Number of transactions

Block-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	
Name of the Party	
Type of person (Individual / Entity)	
Nature of transaction	
In case of loan, rate of interest would be enquired	
Brief on the transaction	

Amount (in INR)	
Date of passing Board resolution (DD/MM/YYYY)	
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	Yes/No
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	Yes/No
SRN of MGT-14	

11 *Description of state of company's affairs

12 Disclosure relating to amounts if any which is proposed to carry to any reserves

(a) Brief description

(b) Amount (in INR)

13 Disclosures relating to amount recommended to be paid as dividend

(a) Brief description

(b) Amount (in INR)

14 *Details of material changes and commitment occurred during the period between the end of FY and the date of report, affecting financial position of company

15 *Disclosure of statement on development and implementation of risk management policy

CSR details

16 Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

(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.)			

17 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)

18 Prescribed CSR Expenditure (two per cent. of the amount as in item 17 above) (in Rupees)

19 (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):

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

20 *Give details (name, address and email address) of implementing agency(ies)

21 (a) Explanation for not spending

(Inability of company to formulate a well-conceived CSR Policy/Adoption of long gestation CSR programmes or projects/Suitable implementing agencies not found/ Non-receipt of utilization certificate from implementing agencies/Delay in formation of CSR committee/Delay in implementation of plan/ Restructuring of CSR Policies etc./Budget advanced to NGO's but not spent/Delay in project identification/ Lack of prior expertise/Delay in capacity building/Others)

(b) If others, specify

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

Rule 8/8A disclosures

23 Disclosures under Rule 8/8A of Companies Accounts Rules 2014

(a) Details regarding technology absorption as per Rule 8(3)(B)

(b) Details regarding energy conservation as per Rule 8(3)(A)

(c) Details regarding foreign exchange earnings and outgo as per Rule 8(3)(C)

(d) *Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report

(e) Disclosure as per rule 8(5) of Companies Accounts Rules 2014

- | | |
|--|----------------------|
| (i) *Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year | <input type="text"/> |
| (ii) Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year | <input type="text"/> |
| (iii) The details in respect of adequacy of internal financial controls with reference to the Financial Statements. | <input type="text"/> |
| (iv) 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. | <input type="text"/> |
| (v) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year | <input type="text"/> |
| (vi) The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof | <input type="text"/> |
| (vii) *Disclosure of financial summary or highlights | <input type="text"/> |
| (viii) Disclosure of change in nature of business | <input type="text"/> |
| (ix) *Details of directors or key managerial personnel who were appointed or have resigned during year | <input type="text"/> |

(f) Other disclosures relating to deposits covered under Chapter V of Companies Act under Rule 8(5)

- | | |
|---|----------------------|
| (i) Deposits accepted during year | <input type="text"/> |
| (ii) Deposits remained unpaid or unclaimed at end of year | <input type="text"/> |
| (iii) Amount of default in repayment of deposits or payment of interest thereon beginning of year | <input type="text"/> |
| (iv) Maximum amount of default in repayment of deposits or payment of interest thereon during year | <input type="text"/> |
| (v) Amount of default in repayment of deposits or payment of interest thereon end of year | <input type="text"/> |
| (vi) Number of cases of default in repayment of deposits or payment of interest thereon beginning of year | <input type="text"/> |
| (vii) Maximum number of cases of default in repayment of deposits or payment of interest thereon during year | <input type="text"/> |
| (viii) Number of cases of default in repayment of deposits or payment of interest thereon end of year | <input type="text"/> |
| (ix) Details of deposits which are not in compliance with requirements of Chapter V of Act | <input type="text"/> |
| (g) *Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future | <input type="text"/> |

(h) 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	
(i) Disclosure for compliance with other statutory laws	
(a) 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.	
(i) Number of Sexual Harassment Complaints received	
(ii) Number of Sexual Harassment Complaints disposed off	
(iii) Number of Sexual Harassment Complaints pending beyond 90 days.	
(b) Statement that company has complied with Maternity Benefit Act.	
(j) Number of employees as on the closure of financial year	
Female	
Male	
Transgender	
24 (i) Number of other matters to be included in Director's Report.	
(ii) Heading for the matter	
(iii) Reference to section/rule to which it pertains	
(iv) Brief description of the matter	

Attachments

(a) Company CSR policy as per sub-section (4) of section 135	Max 2 MB	Choose	Remove	Download
(b) Details of other entity(s)	Max 2 MB	Choose	Remove	Download
(c) Details of remaining CSR activities	Max 2 MB	Choose	Remove	Download
(d) Optional attachment(s) - if any	Max 2 MB	Choose	Remove	Download

Declaration

I am authorised by the Board of Directors of the Company vide resolution no*

Dated* to sign this is 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/Liquidator/Interim Resolution Professional (IRP)/Resolution Professional (RP))



*Director identification number of the director or

PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator

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Extract of Auditor's Report (Standalone)

[Pursuant to Section 143(2) of the Companies Act, 2013 read with Rule 12 of the Companies (Accounts) Rules, 2014 and Rule 11 of the Companies (Audit and Auditors) Rules, 2014]

Refer instruction kit for filing the form

All fields marked in * are mandatory



Form language



English



Hindi

*Name of the Company

1 Report of the auditor

(a) *Opinion of the auditor

(b) *Basis of Opinion

(c) *Emphasis of matter

(d) *Key audit matters

(e) *Other information (if any)

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

S. No.	Type of remark	Auditor's comments based on the remark
I		
II		

Management responsibility

3 *Responsibilities of Management and Those Charged with Governance for the Financial Statements

Auditor responsibility

4 *Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Other details

5 (a) State other matters as per Rule 11 of Companies (Audit and Auditors) Rules, 2014.

5 (b) State any other matters , if any

6 (a) *Report on Other Legal and Regulatory requirements

6 (b) *Whether companies auditors report order(CARO) is applicable on company

☐ Yes☐ No

(c) Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)

Particulars	Auditor's comments on the report	Details on the comments provided
Property Plant and Equipment and Intangible Assets		
Inventories		
Loans given by the company		
Loan to Directors and Investment by the		

Company		
Acceptance of Public Deposits		
Maintenance of Cost records		
Statutory dues		
Term loans		
The utilization of funds		
Fraud noticed		
Disclosure of unrecorded Income		
Nidhi Company		
Related Party Transactions		
Private placement of Preferential Issues		
Non-Cash Transactions		
Registration under RBI Act		
Internal audit		
Cash losses		
Resignation of the statutory auditors		
Material uncertainty		
Transfer of unspent CSR amount to Fund specified in Schedule VII/ special account		

(d) *Reporting on the Internal Financial Controls

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

Choose

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Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

* To be digitally signed by

DSC BOX

*Name

*Designation (Director/Liquidator/Interim Resolution Professional (IRP)/ Resolution Professional (RP))

*Director identification number of the director or
PAN of the Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ Liquidator

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Extract of Auditor's Report (Consolidated)

[Pursuant to Section 143(2) of the Companies Act, 2013
read with Rule 12 of the Companies (Accounts) Rules,
2014 and Rule 11 of the Companies (Audit and Auditors)
Rules, 2014]



Form language

☒ English

Hindi

Refer instruction kit for filing the form

All fields marked in * are mandatory

*Name of the Company

Report of the auditor

1 (a) *Opinion of the auditor

(b) *Basis of Opinion

(c) *Emphasis of matter

(d) *Key audit matters

(e) *Other information (if any)

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

S. No.	Type of remark ▼	Auditor's comments based on the remark
I		
II		

Management responsibility

3 *Responsibilities of Management and Those Charged with Governance for the Financial Statements

Auditor responsibility

4 *Auditor’s Responsibilities for the Audit of the Standalone Financial Statements

Other details

5 State any other matters, if any

6 (a) *Report on Other Legal and Regulatory requirements

(b) *Reporting on the Internal Financial Controls

7. * Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

☐ Yes ☐ No ☐ Not applicable

if Yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

Number of companies for which observation is made by auditor

CIN	Clause number / Paragraph number	Reasons

Attachments

(a) Optional attachment(s) - if any

Max 2 MB

Choose

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Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

*** To be digitally signed by**

DSC BOX

*Name

*Designation (*Director/Liquidator/Interim Resolution Professional (IRP)/
Resolution Professional (RP)*)



*Director identification number of the director or
PAN of the Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ Liquidator

Save

Submit