

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Corporate Affairs

Notification

New Delhi, dated March, 2014

G.S.R. (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 1<sup>st</sup> 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;
- (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.

**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**.

**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 sub-section 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.

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## **Annexure**

### **Form 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 ventures**

#### **Part "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
<b>1. Latest audited Balance Sheet Date</b>			
<b>2. Shares of Associate/Joint Ventures held by the company on the year end</b>			
No.			
Amount of Investment in Associates/Joint Venture			
Extend of Holding %			
<b>3. Description of how there is significant influence</b>			
<b>4. Reason why the associate/joint venture is not consolidated</b>			
<b>6. Networth attributable to Shareholding as per latest audited Balance Sheet</b>			
<b>7. Profit / Loss for the year</b>			
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 .....)

Sr No	Particulars	Figures at the end of	
		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 provisions

**Total 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 assets

**Total 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
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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-4**

[See section 137 of the Companies Act, 2013 and Rule 12(1) of Companies (Accounts) Rules, 2014

Form for filing financial statement and other documents with the Registrar

**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 (in Rs.) \_\_\_\_\_

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

**SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET****Part A****I. General information of the company**

1. (a) Corporate identity number (CIN) of company \_\_\_\_\_ (Pre-fill)

(b) Global location number (GLN) of company \_\_\_\_\_

2. Name of the company \_\_\_\_\_

3. (a) Address of the registered office of the company \_\_\_\_\_

(b) \*e-mail ID of the company \_\_\_\_\_

4(a) \*Financial year to which balance sheet relates

From \_\_\_\_\_ (DD/MM/YYYY) To \_\_\_\_\_  
(DD/MM/YYYY)

(b) \* Date of Board of directors' meeting in which balance sheet was approved \_\_\_\_\_  
(DD/MM/YYYY)

(c) Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet

**Following details are to be entered only in case date of balance sheet is on or after 1<sup>st</sup> July '2007**

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

DIN or Income-tax PAN _____ (Pre-fill) Designation _____
Name _____
Date of signing of balance sheet _____ (DD/MM/YYYY)

[Information to be provided for each person]

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

(b) Details of director(s), Managing Director who have signed the Board's report

Following details are to be entered only in case date of Board of directors' meeting is on or after 1<sup>st</sup> July' 2007

DIN _____ (Pre-fill)	Designation _____
Name _____	
Date of signing of Board's report _____ (DD/MM/YYYY)	

[Information to be provided for each person]

6. \* Date of signing of reports on the balance sheet by the auditors \_\_\_\_\_  
(DD/MM/YYYY)

7. (a) \* Whether annual general meeting (AGM) held \_\_\_ Yes \_\_\_ No

(b) If yes, date of AGM \_\_\_\_\_ (DD/MM/YYYY)

(c) \*Due date of AGM \_\_\_\_\_ (DD/MM/YYYY)

(d) Date of AGM in which accounts are adopted by shareholders \_\_\_\_\_  
(DD/MM/YYYY)

(e) \*Whether any extension for financial year or AGM granted \_\_\_ Yes \_\_\_ NO

(f) 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 section 2(87) \_\_\_ Yes \_\_\_ No

(b) CIN of the holding company, if applicable \_\_\_\_\_ (Pre- Fill)

(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 section 2(87) \_\_\_ Yes \_\_\_ No

(b) If yes, then indicate number of subsidiary company(s) \_\_\_\_\_



CIN of subsidiary company \_\_\_\_\_

Name of the subsidiary company \_\_\_\_\_

Section under which the company has become a subsidiary \_\_\_\_\_

(Pre-fill all)

10. \*Number of auditors \_\_\_\_\_

(I) (a) Category of auditor \_\_\_\_\_ individual \_\_\_\_\_ Auditor's firm

(b) \*Income-tax PAN of auditor or auditor's firm \_\_\_\_\_

(c)\* Name of the auditor or auditor's firm \_\_\_\_\_

(d) \* Membership number of auditor or auditor's firm's registration number \_\_\_\_\_

(e) Address of the auditor or auditor's firm

Line

I

\_\_\_\_\_

Line

II

\_\_\_\_\_

\* City \_\_\_\_\_ \* State \_\_\_\_\_

Country

\*Pin

code

\_\_\_\_\_

(f) Details of the member representing the above firm

Name

\_\_\_\_\_

Membership number \_\_\_\_\_

(g) \* SRN of Form relating to appointment of auditors \_\_\_\_\_

[Information to be provided for each person]

11. (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) Provided details of comment(s) or supplement(s) received from CAG of India

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(c) Director's reply(s) on comments received from CAG of India

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(d) Whether CAG of India has conducted supplementary or test audit under section 143 \_Yes \_ No  
 12. (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).

**Part –B I. BALANCE SHEET (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)**

	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)
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' funds</b>		
	(a) Share capital		
	(b) Reserves and surplus		
	(c) Money received against share warrants		
<b>(2)</b>	<b>Share application money pending allotment</b>		
<b>(3)</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)		
	(c) Other long term liabilities		
	(d) Long term provisions		
<b>(4)</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities		
	(d) Short-term provisions		
	<b>TOTAL</b>		
<b>II.</b>	<b>ASSETS</b>		
<b>(1)</b>	<b>Non-current assets</b>		
	(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		
<b>(2)</b>	<b>Current assets</b>		
	(a) Current investments		
	(b) Inventories		

	(c ) Trade receivables		
	(d) Cash and cash equivalents		
	(e ) Short-term loans and advances		
	(f)Other current assets		
	<b>TOTAL</b>		

**Part I. BALANCE SHEET (Applicable for financial year commencing before 01.04.2011)**

Particulars	Figures as at the end of (Current financial year) (in Rs.)	Figures for the period (Previous financial year) (in Rs.)
Sources of funds		
Paid-up capital		
Share application money (pending allotment)		
Reserve and surplus		
Secured loans		
Unsecured loans		
Deferred tax liabilities (Net)		
Other (Please specify)		
<b>TOTAL</b>		
Application of funds		
Gross fixed assets (including intangible assets)		
Less: depreciation and amortization		
Net fixed assets		
Capital work- in-progress		
Investments		
Deferred tax assets (Net)		
Current assets, loans and advances		
(a)Inventories		
(b)Sundry debtors		
(c )Cash and bank balances		
(d) Other current assets		
(e )Loans and advances		
Less: Current liabilities and provisions		
(a)Liabilities		
(b)Provisions		
Net current assets		
Miscellaneous expenditure to the extent not written off or adjusted		
Profit and loss account		
Other (Please specify)		
<b>TOTAL</b>	0.00	0.00

**II. Detailed Balance sheet items (Amount in Rs. ) as on balance sheet date (Applicable in case of financial year commencing on or after 01.04.2011)**

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

<b>Particulars</b>	<b>Current reporting period</b>	<b>Previous reporting period</b>
Bonds/ debentures		
Term Loans		
-From banks		
-From other parties		
Deferred payment liabilities		
Deposits		
Loans and advances from related parties		
Long term maturities of financial lease obligations		
Other loans & advances		
Total long term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

#### **B. Details of short term borrowings (unsecured)**

<b>Particulars</b>	<b>Currents reporting period</b>	<b>Previous reporting period</b>
Loans repayable on demand		
-From banks		
-From other parties		
Loans and advances from related parties		
Deposits		
Other loans and advances		
Total short term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

#### **C. Details of long term loans and advances (unsecured, considered good)**

<b>Particulars</b>	<b>Current reporting period</b>	<b>Previous reporting period</b>
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)		
Loans and advances due by directors/ other officers of the company (refer note 6.L.(iv) of Schedule III)		

#### 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)		
Loans and advances due by directors/ other officers of the company (refer note 6. L(iv) of Schedule III)		

#### 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				
Less: provision/ allowance for bad and doubtful debts				
Net trade receivables				
Debt due by (directors/others officers of the company (refer note 6.M(iii) of Schedule III)				

**III. Financial parameters – Balance sheet items (Amount in Rs. ) as on balance sheet date (unless specified otherwise)**

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. \*Paid-up capital held by foreign company \_\_\_\_\_ per cent
6. \*Paid-up capital held by foreign holding and/ or through its subsidiaries \_\_\_\_\_ per cent
7. \*Number of shares bought back during the reporting period \_\_\_\_\_
8. \*Deposits accepted or renewed during the reporting period \_\_\_\_\_
9. \*Deposits matured and claimed but not paid during reporting period \_\_\_\_\_
10. \*Deposits matured and claimed but not paid \_\_\_\_\_
11. \*Deposits matured, but not claimed \_\_\_\_\_
12. \*Unclaimed matured debentures \_\_\_\_\_
13. \*Debentures claimed but not paid \_\_\_\_\_
14. \*Interest on deposits accrued and due but not paid \_\_\_\_\_
15. \*Unpaid dividend \_\_\_\_\_
16. \*Investment in subsidiary companies \_\_\_\_\_
17. \*Investment in government companies \_\_\_\_\_
18. \*Capital reserve \_\_\_\_\_
19. \*Amount due for transfer to Investor Education and Protection Fund (IEPF) \_\_\_\_\_
20. \*Inter-corporate deposits \_\_\_\_\_
21. \*Gross value of transaction as per AS- 18 (if applicable) \_\_\_\_\_
22. \*Capital subsidies or grants received from government authority(s) \_\_\_\_\_
23. \*Calls unpaid by directors \_\_\_\_\_
24. \*Calls unpaid by others \_\_\_\_\_
25. \*Forfeited shares (amount originally paid-up) \_\_\_\_\_
26. \*Forfeited shares reissued \_\_\_\_\_
27. \*Borrowing from foreign institutional agencies \_\_\_\_\_
28. \*Borrowing from foreign companies \_\_\_\_\_
29. \*Inter-corporate borrowings -secured \_\_\_\_\_
30. \*Inter-corporate borrowings –unsecured \_\_\_\_\_
31. \*Commercial Paper \_\_\_\_\_
32. \*Conversion of warrants into equity shares during the reporting period \_\_\_\_\_
33. \*Conversion of warrants into preference shares during the reporting period \_\_\_\_\_
34. \*Conversion of warrants into debentures during the reporting period \_\_\_\_\_
35. \*Warrants issued during the reporting period (In foreign currency) \_\_\_\_\_
36. \*Warrants issued during the reporting period (In Rs. ) \_\_\_\_\_
37. \*Default in payment of short term borrowings and interest thereon \_\_\_\_\_
38. \*Default in payment of long term borrowings and interest thereon \_\_\_\_\_
39. \*Whether any operating lease has been converted to financial lease or vice-a-versa\_\_ Yes \_\_\_  
No

Provides details of such conversions

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40. Net Worth of the company \_\_\_\_\_
41. Number of shareholders to whom shares allotted under private placement \_\_\_\_\_  
during the reporting period
42. \*Secured Loan \_\_\_\_\_
43. \*Gross fixed assets (including intangible assets) \_\_\_\_\_
44. \*Depreciation and amortization \_\_\_\_\_
45. \*Miscellaneous expenditure to the extent not written off or adjusted \_\_\_\_\_

**IV. Shares capital raised during the reporting period (Amount in Rs.)**

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement arising out of conversion of debentures/ preference shares			
(e) Other private placement			
(f) Preferential allotment arising out of conversion of debentures/ preference shares			
(g) Other preferential allotment			
(h) Employee Stock Option Plan (ESOP)			
(i) Other			
(j) Total amount of shares capital raised during the reporting period			

**V. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors**

1. \*Whether auditors' report has been qualified or has any reservations or contains adverse remarks  
\_\_\_ Yes \_\_\_ No
2. (a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

- (b) Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report

**VI. Details w.r.t Companies (Auditor's Report) Order, 2003 (CARO)**

1. Whether Companies (Auditor's Report) Order, 2003 (CARO) applicable \_\_\_\_\_ Yes \_\_\_ NO

2. Auditor's comment on the items specified under Companies (Auditor's Report) Order, 2003 (CARO)

<b>Particulars</b>	<b>Auditor's comments on the report</b>
Fixed assets	
Inventories	
Loans given or taken by the company	
Related Party Transactions/Section 188	
Acceptance of Public Deposits	
Maintenance of Cost records	
Statutory dues	
End use of borrowed funds	
Special statute – chit fund companies	
Nidhi/ mutual benefit fund-special aspects	
Financing companies –special aspects	
Term loans	
Preferential allotments	
Disclosure of end use of funds	
Others	

**VII. Details related to cost records and cost audit**

1. \*Whether maintenance of cost records by the company has been mandated under Cost Accounting Record Rules \_\_\_ Yes \_\_\_ No

2. \*Whether audit of cost records of the company has been mandated by Central Government \_\_\_ Yes \_\_\_ No

3. If yes, names of the product of activity groups under cost audit

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**SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT****Part- A**

I. STATEMENT OF PROFIT AND LOSS (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)



		Figures for the period (Current reporting period)(in.) From _____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)	Figures for the period (Previous reporting period) (in.) From _____ (DDMMYYYY) 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 and 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		
(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 before tax (VII-VIII)		
(X)	Tax Expense		
	(1) Current tax		
	(2) Deferred tax		
(XI)	Profit/(Loss) for the period from continuing operations (IX-X)		

(XII)	Profit /(Loss) from discontinuing operations		
(XIII)	Tax expense of discontinuing operations		
(XIV)	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)		
(XV)	Profit /(Loss) (XI+XIV)		
(XVI)	Earnings per equity share		
	(1) Basic		
	(2) Diluted		

### Part A

#### I. STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.4.2011)

Particulars	Figures for the period (amount in rupees) (Current financial year)	Figures for the period (amount in rupees) (Previous financial year)
	From ____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)	From ____ (DD/MM/YYYY) To ____ (DD/MM/YYYY)
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		
Other income		
Total income		
Raw material consumed (see note 1)		
Purchase made for re-sale (see note 2)		
Consumption of stores and spare parts (see note 3)		
(Increase) or decrease in finished goods, work-in-progress		
Salaries, wages and bonus		
Managerial remuneration		
Payment of auditors		
Interest		
Insurance expenses		
Power and fuel		
Depreciation and amortization		
Other expenditure		
Total expenditure		
Net Profit or Net Loss (before tax and appropriation)		

Income tax including deferred tax		
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Note 1: Raw material consumed is to be given as per following calculation-  
Opening stock of raw materials+ purchase of raw materials- closing stock of raw materials

Note 2: Purchase made for re—sale is to be given as per following calculation-  
Opening stock of goods traded + purchases of goods traded- closing stock of goods traded

Note 3: Consumption of stores and spare parts to be given as per following calculation-  
Opening stock of stores and spares + purchases of stores and spares – closing stock of store and spare

II. Detailed Profit and Loss items (Amount in ) (applicable in case of financial year commencing on or after 01.04.2011)

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 & consultation fees		
Other income		
Total Earning in Foreign Exchange		

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 & consultation fees		
Interest		
Other matters		
Dividend paid		
Total Expenditure in foreign exchange	0.00	0.00

III. Financial parameters – Profit and loss account items (amount in ) during the reporting period

1. \*Proposed Dividend \_\_\_\_\_ per cent
2. \*Earning per share (in Rs) Basic \_\_\_\_\_  
Diluted \_\_\_\_\_
3. \*Income in foreign currency \_\_\_\_\_

4. \*Expenditure in foreign currency \_\_\_\_\_
5. \*Revenue subsidies or grants received from government authority(s)  
\_\_\_\_\_
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(s) \_\_\_\_\_

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 Rs) _____
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 Rs.) _____

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.

V. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors.

1. \*Whether auditors’ report has been qualified or has any reservations or contains adverse remarks  
\_\_\_ Yes \_\_\_ No

2. (a) Auditor’s qualification(s), reservation(s) or adverse remark(s) in the auditors’ report

(b) Director’s comments on qualification(s), reservation(s) or adverse remark of the auditors as per Board’s report

**Segment C: Reporting of Corporate Social Responsibility (CSR)**

1. \*Period for which CSR is being reported From \_\_\_\_\_ (DD/MM/YYYY)  
To \_\_\_\_\_ (DD/MM/YYYY)

2. (a) \*Whether information includes information about subsidiary company(s) \_\_\_ Yes \_\_\_ No  
 (b) If yeas, then indicate number of such subsidiary company(s) \_\_\_\_\_

3. (a) \*Whether information includes information about any other entity(s) \_\_\_ Yes \_\_\_ No  
 (e.g. supplies, value chain etc.)  
 (b) If yes, then indicate number of such entity(s) \_\_\_\_\_

4. (a) \*Does the company have a written CSR policy \_\_\_ Yes \_\_\_\_\_ No  
 If yes, attach a copy

(b) Brief contents of the CSR policy \_\_\_\_\_  
 \_\_\_ Overview of projects or preforms proposed to be undertaken  
 \_\_\_ We-link of company at which CSR policy is places  
 \_\_\_ Web link projects or performs undertaken  
 \_\_\_ Others

5. The Composition of the CSR Committee

6. Average net profit of the company for last three financial years.

7. Prescribed CSR Expenditure (two per cent. off the amount as in item 6 above)

8. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year.

(b) Amount unspent, if any;

(c) Manner in which the amount spent during the financial year is detailed below.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S. No	CSR project or activity identified.	Sector in which the Project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs  Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	Cumulative expenditure upto to the reporting period.	Amount spent: Direct or through implementing agency *
1							
2							
3							
	TOTAL						

\*Give details of implementing agency:

9. In case the company has failed to spend the two per cent. of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report.

10. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

#### **Segment D: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS**

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. 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:

#### **Attachments**

- |   |               |
|---|---------------|
| 1. *Copy of balance sheet duly authenticated as per section 134<br>(including Board's report, auditors' report and other documents) | <u>Attach</u> |
| 2. Statement of subsidiaries as per section 129   | <u>Attach</u> |
| 3. Statement of the fact and reasons for not adopting balance sheet in<br>The annual general meeting (AGM)                          | <u>Attach</u> |
| 4. Statement of the fact and reasons for not holding the AGM  | <u>Attach</u> |
| 5. Approval letter of extension of financial year or AGM  | <u>Attach</u> |
| 6. Supplementary or test audit report under section 143   | <u>Attach</u> |
| 7. **Copy of Profit and Loss Account duly authenticated as per section 134  | <u>Attach</u> |
| 8. Company CSR policy   | <u>Attach</u> |
| 9. Company CSR report   | <u>Attach</u> |
| 10. Details of subsidiary(s)  | <u>Attach</u> |
| 11. Details of other entity(s)  | <u>Attach</u> |
| 12. Optional attachment(s)  | <u>Attach</u> |

### Verification

I confirm that all the particulars mentioned above are as per the attached balance sheet and profit and loss account and other related documents, all of which are duly signed and authenticated as required under the Companies Act, 2013.

I also confirm that to the best of my knowledge and belief, the information given in the form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number \* \_\_\_\_\_ dated\_\_\_\_  
(DD/MM/YYYY)

To sign and submit this form.

### To be digitally signed by

Managing Director or manager or secretary of the company \_\_\_\_\_

\*Designation \_\_\_\_\_

\*DIN of the director or Managing Director; or

Income- tax PAN of the manager; or \_\_\_\_\_

Membership number, if applicable or income-tax PAN of the secretary \_\_\_\_\_

(Secretary of a company who is not a member of ICSI, may quote his/her income-tax PAN)

\_\_\_\_\_

[File 1/19/2013-CL-V]

(Renuka Kumar)  
Joint Secretary to the Government of India