

FORM NO. AOC-4 CFS

[Pursuant to section 137 of the Companies Act, 2013 and Rule 12 of the Companies (Accounts) Rules, 2014]



Form for filing consolidated financial statements and other documents with the 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 if any other unit like hundreds, thousands, lakhs, millions or crores.

SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED 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 registered office of the company

(c) *e-mail id of the company

3. * SRN of form AOC-4 filed by the company for its standalone financial statements

4. (a) Financial year to which financial statements relates

From

(DD/MM/YYYY)

To

(DD/MM/YYYY)

(b) (i) Nature of consolidated financial statements

(iii) Whether provisional consolidated financial statements filed earlier ☐ Yes ☐ No ☐ Not applicable

(iv) Whether adopted in adjourned AGM ☐ Yes ☐ No ☐ Not applicable

5. *

(a) Whether annual general meeting (AGM) held ☐ Yes ☐ No ☐ Not applicable

(b) Date of AGM (DD/MM/YYYY)

(c) Due date of AGM (DD/MM/YYYY)

(d) Whether any extension for financial year or AGM granted ☐ Yes ☐ No

6. * (a) Date of Board of directors' meeting in which consolidated financial statements were approved

(DD/MM/YYYY)

(b)Details of directors, manager, secretary, CEO, CFO of the company who have signed the consolidated financial statements

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

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

7. *(a)Date of Board of directors' meeting in which boards' report referred to under section 134 was approved

(DD/MM/YYYY)

(b) Details of directors who have signed the Boards' report

DIN	Name	Designation	Date of signing of Boards' report

8. * Date of signing of reports on the consolidated financial statements by the auditors

(DD/MM/YYYY)

9. *Number of auditors

<input type="checkbox"/>	* (a)	Income-tax PAN of auditor or auditor's firm	<input type="text"/>
	* (b)	Category of auditor	<input type="radio"/> Individual <input type="radio"/> Auditor's firm
	* (c)	Membership number of auditor or auditor's firm's registration number	<input type="text"/>
	* (d)	SRN of Form ADT-1	<input type="text"/>
	* (e)	Name of the auditor or auditor's firm	<input type="text"/>
	* (f)	Address of the auditor or auditor's firm	<input type="text"/>
		Line I	<input type="text"/>
		Line II	<input type="text"/>
		* City	<input type="text"/>
		* State	<input type="text"/>
		Country	<input type="text"/>
		* Pin code	<input type="text"/>
	(g)	Details of the member signing for the above firm	<input type="text"/>
		Name of the member	<input type="text"/>
		Membership number	<input type="text"/>

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

(ii) If yes, then indicate number of subsidiary companies

<input type="checkbox"/>	CIN of subsidiary company	<input type="text"/>
	Name of the subsidiary company	<input type="text"/>
	Provisions pursuant to which the company has become a subsidiary	<input type="text"/>

(b) * (i) Whether the company has an associate company or a joint venture as defined under clause (6) of section 2 ☐ Yes ☐ No

(ii) If yes, then indicate number of associate companies and joint ventures

<input type="checkbox"/>	CIN of associate/joint venture company	<input type="text"/>
	Name of the associate/joint venture company	<input type="text"/>
	Whether company is an associate or a joint venture	<input type="text"/>

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).

I. CONSOLIDATED BALANCE SHEET

	Particulars	Figures as at the end of (Current reporting period) (in Rs.)	Figures as at the end of Previous reporting period) (in Rs.)
		<input type="text"/> (DD/MM/YYYY)	<input type="text"/> (DD/MM/YYYY)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a Share capital			
b Reserves and surplus			
c Money received against share warrants			
d Minority Interest			
(2) Share application money pending allotment			
(3) Non-current liabilities			
a Long term borrowings			
b Deferred tax liabilities (net)			
c Other long term liabilities			
d Long term provisions			
(4) Current liabilities			
a Short term borrowings			
b Trade payables			
c Other current liabilities			
d Short term provisions			
Total			
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 Investment			
b Inventories			
c Trade receivables			
d Cash and cash equivalents			
e Short term loans and advances			
f Other current assets			
Total			

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 finance lease obligations		
Other loans and advances		
Total long term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors of the companies.		

B. Details of short term borrowings (unsecured)

Particulars	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)		
Out of above total, aggregate amount guaranteed by directors of the companies		

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

Particulars	Currents 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 loans and advances (unsecured, considered good)		
Loans and advances due by directors/ other officers of the companies		

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

Particulars	Currents reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to other related parties		
Other loans and advances		
Total long term loans and advances		
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties		
-From others		
Net long term loans and advances (doubtful)		
Loans and advances due by directors/ other officers of the companies		

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	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 companies				

III. *Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	
2	Share application money given	
3	Share application money given during the reporting period	
4	Share application money received during the reporting period	
5	Share application money received and due for refund	
6	Paid - up capital held by foreign companies	
7	Paid-up capital held by foreign holding company 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 Reserves	
20	Investment in Associates	
21	Investment in Joint Ventures	
22	Goodwill on consolidation	
23	Amount due for transfer to Investor Education and Protection Fund (IEPF)	
24	Inter-corporate deposits	
25	Gross value of transaction as per AS-18 (If applicable)	
26	Capital subsidies/ grants received from government authorities	
27	Calls unpaid by directors	
28	Calls unpaid by others	
29	Forfeited shares (amount originally paid-up)	
30	Forfeited shares reissued	
31	Borrowing from foreign institutional agencies	
32	Borrowing from foreign companies	
33	Inter-corporate borrowings - secured	
34	Inter-corporate borrowings - unsecured	
35	Commercial Paper	
36	Conversion of warrants into equity shares during the reporting period	
37	Conversion of warrants into preference shares during the reporting period	
38	Conversion of warrants into debentures during the reporting period	
39	Warrants issued during the reporting period (In foreign currency)	
40	Warrants issued during the reporting period (In Rupees)	
41	Default in payment of short term borrowings and interest thereon	
42	Default in payment of long term borrowings and interest thereon	

43	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input type="radio"/> No
	Provide details of such conversions	
44	Net worth of companies	
45	Number of shareholders to whom shares allotted under private placement during the reporting period	
46	Secured Loan	
47	Gross fixed assets (including intangible assets)	
48	Depreciation and amortization	
49	Miscellaneous expenditure to the extent not written off or adjusted	

IV. Share capital raised during the reporting period (Amount in Rupees)

Particulars	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) Others			
(j) Total amount of share capital raised during the reporting period			

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT & LOSS ACCOUNT
I. Statement Of Consolidated Profit and Loss

	Particulars	Figures for the period (Current reporting period)		Figures for the period (Previous reporting period)	
		From	(DD/MM/YYYY)	From	(DD/MM/YYYY)
		To	(DD/MM/YYYY)	To	(DD/MM/YYYY)
I	Revenue from operations				
	Domestic Turnover				
	(i) Sales of goods manufactured				
	(ii) Sales of goods traded				
	(iii) Sales or supply of services				
	Export turnover				
	(i) Sales of goods manufactured				
	(ii) Sales of goods traded				
	(iii) Sales or supply services				
II	Other income				
III	Total Revenue (I+II)				
IV	Expenses				
	Cost of material consumed				
	Purchases of stock in trade				
	Changes in inventories of				
	-Finished goods				
	-Work-in-progress				
	-Stock in trade				
	Employee benefit Expense				
	Managerial remuneration				
	Payment to Auditors				
	Insurance expenses				
	Power and fuel				
	Finance cost				
	Depreciation and Amortisation expense				
	Other expenses				
	Total expenses				
V	Share of Profit/(Loss) in Associates				
VI	Profit before exceptional and extraordinary items and tax (III-IV +V)				
VII	Exceptional items				
VIII	Profit before extraordinary items and tax (VI-VII)				
IX	Extraordinary items				
X	Profit before tax (VIII-IX)				
XI	Tax Expense				
	(1) Current tax				
	(2) Deferred tax				
XII	Profit (Loss) for the period from continuing operations (X-XI)				
XIII	Profit/(Loss) from discontinuing operations				
XIV	Tax expense of discontinuing operations				

XV	Profit /(Loss) from discontinuing operations (after tax) (XIII-XIV)		
XVI	Profit/ (Loss) (XII+XV)		
	(1) Profit/(Loss) attributable to equity shareholders of the Parent		
	(2) Profit/(Loss) attributable to Minority Interest		
XVII	Earnings per equity share before extraordinary items		
	(1) Basic		
	(2) Diluted		
XVIII	Earnings per equity share after extraordinary items		
	(1) Basic		
	(2) Diluted		

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		

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		
Total Expenditure in foreign exchange		

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

1	Proposed Dividend	
2	Revenue subsidies or grants received from government authority(ies)	
3	Rent paid	
4	Consumption of stores and spare parts	
5	Gross value of transaction with related parties as per AS-18 (If applicable)	
6	Bad debts of related parties as per AS-18 (If applicable)	

Segment III: 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

II. Details of remark(s) made by auditors and applicability of CARO, 2015

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks ☐ Yes ☐ No
3. *Whether Companies (Auditors' Report) Order, 2015 (CARO) applicable ☐ Yes ☐ No

SEGMENT-IV: Miscellaneous

1. *Whether the Secretarial Audit is applicable ☐ Yes ☐ No
2. *Whether detailed disclosures with respect to Directors' report under section 134(3) is attached. ☐ Yes ☐ No

Attachments

1. *Consolidated financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)
2. *Statement of subsidiary/associate companies/joint ventures as per section 129 - Form AOC-1
4. Details of other entity(s)
6. Secretarial Audit Report
7. Directors' report as per sub-section (3) of section 134
8. Optional attachments if any.

List of attachment

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number *dated (DD/MM/YYYY) 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:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

* ☐ Chartered Accountant (in whole time practice) ☐ Cost Accountant (in whole time practice)
☐ 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.

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company