CHAPTER IX - THE COMPANIES (ACCOUNTS) RULES, 2014.

g«o-33004/99 REGD. NO. D. L.-33004/99 Che Gazette of *tidia -d. 1711 No. 171] EXTRAORDINARY PART "—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY 31, 2014+ 10, 1936 NEW DELHI, MONDAY, MARCH 31, 2014/C11AITRA 10, 1936 31 q-r#, 2014 qTÄTfi. 239(«).— 3ffåfi7Ttr, 2013 (2013 TT 18) BET 469 Orr 128 (1) (3), 129 (3), 133, 134, 9-11Tr 135 (4), 136 (I), 137 138 1956 1956 (1956 Tr 1) 1 *vrOr- (1) 2014 2 (3) qftvrq-rq- (1) "3Tf@--få-qq" gfi-få-q-q, 2013 (2013 18) t; 2014 "rq" "t-FR" # RAT "u-ær" 31-f@--q-ff 1457Gb'2014 (1) 2 (2) THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] att f*-q 3TfÄ-fi-a•-q -*-q-$r 2014 q-rr@-a-ft -RI! q-qfr-q-fi7 (3) ir fr•zrr tr (5) srrü, fifi, qq afrztt ft, fifi" 2000 (2000 21) ar-r 2 (1) F) zrq-rq•mq-rft7 fifi" t qt*rfi-fr n•fizrq, 2000 (2000 21) 2 (1) F) q-rr@r, fiTITl 5. - 129 (3) fifi-zir, *qtr 6. - eqq*r-3 [ll-a•uz 3(i)] a-RT 129 (3) 2, Rift-zr 7. - (1) 1956 fi 817T 1 33 (2) 132 q-r*rzr 1956 (1956 1) 21 (F ir 3qstilT3it AR, AT fr•ærEt ær@friT tifizr frTtÉ (2) 188 (1) (i) (ii) (iii)sqt q-fi (q) (ii) (iii) asrr tr ; (77) -fi fiäQr*t 3 4 (5) (i) (ii) (i) (ii) (iii) (iv) (v) (vi) 9. THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] 4 3frT t-fi,. q-fr-a-#7, ; AT -#07 ft-a-r ; 3Eq-rq-5 - (ii) (iii) 3Tfrfizrq -a-a ; - frttÉ a•aqrzz, a, fiqa:r, 2014 z-q-ßt4 10. - 136 (1) q-a 11. at, (q) (q) a-a-fir 20 tra zr-r 12. [ll-a•uz 3(i)] *3fr qrq-r (3) 137 (1) (2) 2014 13. (1) (i) -fifi ; (ii) (iii) 3.Tfh 6) q-iq 138 — ft-a-q — (i) *q-fi a-fi ; (ii) Afifi, å•zrrv [fizrq 5 ar-r 129 (3) 5 1. 2. 4. 6. 7. fr-q-å 6 8. 11. 12

13. THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC.3(i)] 2. ft-a q-t 2013 129(3) .or 3. i i . 434T [ll-a•uz 3(i)] vÜT#2 8(2) 2013 188 *r (1) it arp.T öztTtt 7 (q) (g) (q) 2. 6) (g) 6) 134 (3) -q-Tfi 3rat -fit 188 -q-Tfi -fit 3.RT , fr•ciÉ 8 THE GAZETTE OF INDIA : EXTRAORDn,JARY 3trrfrztt avrfr3it [PART 11 SEC. 3(i)] 136 (i) fitr (ii) (ii) (iii) (q) (q) [ll-a•uz 3(i)] 11. 3TTfr:a-zrt (iii) (77) (q) (q) (z:) ah•z: 3TT#r-111 3Fzr 9 THE GAZETTE OF INDIA : EXTRAORDn,JARY -a-#17 [PART 11 SEC. 3(i)] 11 111 (1+11) (VT) åzrr F) 3frT VII v 111 x XII XIII XIV XVI (Ill-IV) (V-VI) (VII-VIII) 2. Ox-x) ($rqri7) (XII-XIII) (XI+XIV) [ll-a•uz 3(i)] 11 q-fi 11 111 z•qærær q•-fä-g za-ra•r 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. (q) -«fi-t AT -fi vr@r Ill -iT t, 20 % *qtr a-fifi-zrq, 2013 AT 1 fizrr 12 12. 2. 3. 4. 5. 13. 14

15. THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC.3(i)] (q) --a-å-q-r-å fr-r:h-fäT Rfr€•vr a, (h ir (h ft-a-T fiNT -q-ra-*t tFTT, frzrr GrrtFITl ft-fi-q qqr Rq•r [ll-a•uz 3(i)] 2013 137 2014 12(1) 3. q•q-r (77) -h 13 fr Ill fr 3_TFq _ (a-rtrqÄt•a-rÄt) 14 THE GAZETTE OF INDIA : EXTRAORDn,JARY 1 2007 arr •iva-r (@7) [PART 11 SEC. 3(i)] 5. * a-rft7* 134 Tr fizrr qr 1 2007 _ (a-rtrq/qi•a-r/qt) 8. 2(87fr *q-fi , [ll-a•uz 3(i)] 9.(f,) * 2(87) 10. 11. 2013 (77) tr 15 16 THE GAZETTE OF INDIA : EXTRAORDn,JARY OT) fr•oqfi-zit [PART 11 SEC. 3(i)] (ZT) 143 _ a _ 12. 2013 (77) : (trf4?) l. (1.4.2011 -e arm-a--qq, 2013 a-ritt -fi (2) (i) [ll-a•uz 3(i)] (2) l. (01.04.20111 (77) 17 18 THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] 11.$17 (01.04.2011 -0 -fi 31fi-q 3-Fzr 3fr [ll-a•uz 3(i)] Ill 3 (iv) } EEtrr 3fi-q 3fr 3fr ETTPfr6. (iv)) 11 E(iii)) Ill. (qt ÉT) at) 2. *RiT 19 20 3. 4. 5. 6. 7. 8. 9. 10. 11. 13. 14. 15. 16. 17. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 35. 36. 37. 38

39. THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC.3(i)] -Na a-it -q-fr-q-i q-q ft-a-r *R-ä-q -a-fi 18. (Off) a-a-rr@r) *Ifrit -fi-tr [ll-a•uz 3(i)] 40. 41. 37 42. 43. 44. tarr 45. IV. F. (sr) q-fi 21 22 THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] 2. (At), (At) AT (fizrt) (77) (Zit), (t) AT (fitt) q? frcqfi-zrt VI. frit) 2003 at 1. 2,qüer, 2003 _ 2. frtÉ) 2003 188 [ll-a•uz 3(i)] L Tr (1.4.2011 31'fåfizrq, 2013 (iii) (iii) (11) (1+11) 23 24 (VID (Vill) (X111) (XIV) (XVI) THE GAZETTE OF INDIA : EXTRAORDn,JARY (Ill-I V) (V-VI) (VII-VIII) (IX-X) (XI+XIV) [PART 11 SEC. 3(i)] I. (01.04.2011 (i) ft-fi (ii) zzrrtrrr Bit 6 fifi (iii) (i) ft-fi (ii) -fi (iii) [ll-a•uz 3(i)] q-rq$r 2 : fr•-q-r t_ -a-ft 3: Tr q-ra-r 11. (01.04.2011 *r 25 26 Ill. x:rra-äz- THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] 2. 3. 4. 5. 7. 8. 9. * 11+18 a) * •gq-18 IV. *qtr -a-rt (F. V. (Zit), (tt)ZIT *T4T frtTt AT AT fro*rzrt 2. fr•riÉ [ll-a•uz 3(i)] (b) Zi-fä-q fi•q-q.q-q 6. 7. a-a-q-@T, 27 , 311•qfi 28 THE GAZETTE OF INDIA : EXTRAORDn,JARY [PART 11 SEC. 3(i)] I O. 3117 2013 188 fr (1) (h) 188 2. (77) (q) 3Rfr [ll-a•uz 3(i)] 2. 129 3. a-fi 5 AT 31qraTTUT 6. 143 AT 7. 134 12. *qtr 3fifizrq, 2013 3frT 29 [VT. 1/19/2013.üT5•V] 30 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. Mr•41STRY OF CORPORATE AFFAIRS NOTIFICATION New Delhi-the 31st March, 2014 G.S.R.239 In exercise of the IHjwers confen•ed under sub-sections (l) and (3) of section 128. sub-section (3) of section 129, section

133, section 134, sub-section (4) of section 135. sub-section (l) 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 Fonns, 1956 or any other rules presciibed under the Companies Act, 1956 (l of 1956) on matters covered under these rules. except as respects things done or omitted to be done before such supersession. the Central Govemment hereby makes the following rules, namely:- 1. Short title and commencement. - (l) These lilles may be called the Companies (Accounts) Rules. 2014. (2) They shall come into force on the ISt day of April. 2014

2. Definitions.- (1) In these lilles, unless the context otherwise requires,- (a) "Act" means the Companies Act. 2013 (18 of 2013); (b) "Annexure" nrans 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-Fonn" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates; (e) "Schedule" neans 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 nwde 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 infonnation received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was 01iginally received from the branches. (4) The information in the electronic record of the docunrnt shall be capable of being displayed in a legible form. (5) There shall be a proper system for storage, retiieval, display or plintout of the electronic records as the Audit Committee, if any, or the Board may deem appropriate and such records shall not be of or rendered unusable. unless pen-nitted 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 Nile, the expression "electronic mode" includes "electronic form" as defined in clause (r) of sub-section (l) of section 2 of Infom-ration Technology Act. 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (l) of section 2 of the Infom-ration Technology Act. 2000 (21 of 2000) and • of account " shall have the meaning assigned to it under the Act. 3(i)] 31 4. Conditions regarding maintenance and inspection of certain financial information by directors.- (l) 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 infonnation 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 infonnation sought, the peliod 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 wlitten request. (4) The financial infom-ration required under sub-Niles (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 featul% 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 Fonn AOC-I

6. Manner of consolidation of accounts.- The consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule Ill 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 statenrnts provided in Schedule Ill of the Act

7. Transitional provisions with 1%pect to Accounting Standards.- (l) The standards of accounting as specified under the Companies Act, 1956 (l of 1956) shall be deemed to be the accounting standards until accounting standards are specified by the Central Governnpnt 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 2 IOA 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 shall contain a separate section wherein a on the pelfonnance and financial IHjsition of each of the subsidiaries. associates and joint venture companies included in the consolidated financial statement is presented. (2) The of the Board shall contain the paniculars of contracts or arrangements with related parties refen•ed to in sub-section (l) of section 188 in the Fonn 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 during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of (c) whether the technology been fully absorbed; (d) if not fully absorbed. areas where absolption has not taken place. and the reasons thereof; and (iv) the expenditure incurred on Research and Development. 32 THE GAZETTE OF INDIA : EXTRAORDIN ARY (C) Foreign exchange earnings and Outgo. [PART 11—SEC. 30)] The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo duling 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 infom-ration and details specified in sub-Nile (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 beconp 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 matelial orders passed by the regulators or courts or tribunals impacting the going concelll 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 nwre than one crore rupees and turnover of more than

ten crore rupees, the financial statements may be sent- (a) by electronic IN)de to such nembers whose shareholding is in dematelialised format and whose email Ids are registered with Dep{jsit01Y 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.. (l) Every company shall file the financial statenpnts with Registrar together with Fonn AOC-4. (2) The class of companies as may be notified by the Central Government from time to time. shall mandat01ily file their financial statement in Extensible Business 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 refen•ed to in sub-section (l) 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. 3(i)] 33 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 mpees or more duling the preceding financial year; or (ii) turnover of two hundred crore rupees or nwre 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 of twenty five crore rupees or more at any point of time duling the preceding financial year; and (c) every private company having- (i) turnover of two hundred clore rupees or nwre 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 cliteria 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 tenn "Chanered 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 nrthodology for conducting the internal audit. 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 featul% 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) 2. 3. 4. 5. 6. 7. 8. 9. IO. 11. 12

13. Name of the subsidiary Reporting period for the subsidiary concerned, if different from the holding company's reporting period currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries. Share capital Reserves & surplus Total assets Total Liabilities Investnrnts Turnover Profit before taxation Provision for taxation Profit after taxation 34 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC

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 cornmence operations 2. Names of subsidiaries which have been liquidated or sold duling 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 1. Latest audited Balance Sheet Date 2. Shares of Associate/Joint Ventures held by the company on the year end No. Amount of Investment in Associates/Joint Venture Extend of Holding % 3. Description of how there is significant influence 4. Reason why the asscwiate/joint venture is not consolidated 5. Networth attributable to Shareholding as per latest audited Balance Sheet 6. Profit / Loss for the year i. Considered in Consolidation i. Not Considered in Consolidation Name 1 Name 2 Name 3 Na_nrs of associates or joint ventures which are yet to commence operations

Form is to be certified in the same manner in which the Balance Sheet is to be certified. Note 3(i)] 35 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 arus length transactions under third proviso thereto 1. Details of contracts or arrangements or transactions not at mm's length basis (a) Nanr(s) of the related party and nature of relationship (b) Nature of contracts/all•angenpnts/transactions (c) Duration of the contracts / arrangements/transactions (d) Salient terms of the contracts or arrangenrnts 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 arrangenrnt or transactions at arm's length basis (a) Nane(s) of the related party and nature of relationship (b) Nature of contracts/arrangenrnts/transactions (c) Duration of the contracts / arrangements/transactions (d) Salient terms of the contracts or arrangenpnts 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. 36 THE GAZETTE OF INDIA : EXTRAORDIN ARY FORM AOC-3 [PART 11—SEC. 30)] (Pursuant to first proviso to sub-section (1) of section 136 of the Act and Rule IO of Companies (Accounts) Rules, 2014) Statement containing salient features of Balance Sheet and Profit and Loss Account Name of the Company Ablidged Balance Sheet as at Paniculars Form of Abridged Financial Statemenß (Rupees in . Figures at the end of Cunent period reporting Previous peliod No. (1) (DD/MM/YY) (DD/MM/YY) EQUITY AND LIABILITIES Shareholders' funds Paid-up Share Capital (i) Equity (ii) Preference Reserves and smplus (i) Capital Reserves (including Revaluation reserve. if any) (ii) Revenue Reserves (iii) Smplus (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) sb01T-tenn provisions Total of (1) to (4) 11. ASSETS (5) Non-current assets (a) Fixed assets (i) Tangible assets (01iginal cost less Depreciation) (ii) Intangible assets (01iginal cost less Depreciation/amortisation) 3(i)] (iii) Capital work-in-prooress (iv) Intangible assets under developnpnt (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, 37 other statements and notes thereto prepared as per the requirements of Schedule Ill to the Act are available at the Company's website at link.. Abridged Profit and Loss Account for the year ended on .... Sr.No. 11 111 (a) (b) (c) (d) (e) (f) Particulars Incone Revenue from operations(details to be given as Other Income Total Incone(l+ll) Expenditure Cost of materials consumed Purchase of stock-in-trade (Rupees in . Figures for the current reporting period(DD/MM/YY) the Figures for reporting previous period(DD/MM/YY) Changes invent01ies of finished goods. work-in-progress and stock-in-trade Employee benefit expense Finance costs Depreciation and anwrtisation expenses 38 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. Other expenses Total Expenditure Profit before exceptional extraordinary items and tax (111-1\/) Exceptional items and VII x XII XIII XIV xv XVI Profit before extraordinary items and tax (V-VI) Extraordinary items Profit/(loss) before tax (VII-VIII) I. Tax expense 2. Deferred tax Profit/(Loss) after tax for the period from continuing operations (IX-X) Profit/(loss)from discontinued operations Tax expenses of discontinued operations Profit/(loss) from discontinued operations (after tax) (XII-XIII) the Profit/(Loss) for (XI+XIV) Earnings per equity share: (a) Basic (b) Diluted year * 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 Figures for the current Figures for S.No 11 111 Paniculars Sale of products manufactured Sale of goods traded Revenue from services provided Other Operational Revenue the reporting period (DD/MM/YY) previous reporting period(DD/MM/YY) 3(i)] (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 39 2. 3. 4. 5

6. The amounts to be shown here should be the same as shown in the conesp{jnding aggregated beads in the financial statements as per Schedule Ill or as near thereto as possible. The total amount of contingent liabilities and that of commitments should be shown separately. All notes

forming part of the financial statements as per Schedule Ill to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced. If fixed assets are revalued. the amount of revaluation to be shown separately for the first five years subsequent to the date of revaluation. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately. 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: 8.9. IO. 11. 12. 2. 3. (a) Period and a_nwunt of defaults on the balance sheet date in repaynrnt of loans and interest. (b) Amalgamations, acquisitions. restructurings and denergers during the period. (c) Material events affecting the goino 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 numagement. Book value and Market value of quoted Investments (both for current year as well as previous year) be mentioned. Notes in the abridged balance sheet should be given the same number as in the main balance sheet. Disclosure of Related Party Transaction shall be made in terms of the requirements of Accounting Standards. Details of cash and cash equivalents shall be disclosed as follows: (a) Balances with banks; (b) Cheques. drafts on hand; (c) Cash in band; (d) Others (specify nature) 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 Figures for the previous reporting period Cash flows from Operating activities Cash flows from Investing activities Cash flows from Financing activities reponing peliod 4. Net increase/(decrease) 40 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. In cash and cash Equivalents Cash and cash equivalents 5. At the beginning of peliod Cash and cash equivalents 6. At the end of peliod Segment revenue, seoment capital employed(segment assets minus seoment liabilities) and segment result for 13. business segments or oeographical 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. Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies 15. 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 statenrnts shall also be given. DIRECTOR'S REPORT Salient features of Director's Report shall be disclosed. CONSOLIDATED STATEMENTS l. Where a company is required to prepare Consolidated Financial Statenrnts. i.e. consolidated balance sheet and consolidated statement of profit and loss. the company shall mutatis mutandis follow the requirenrnts of Schedule Ill 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 Selial numbers (1) and (2) under the heading 'general instructions for the preparation of consolidated financial statenpnts" 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 (Accounß) Rules, 2014 Note- •All fields marked in *are to be mandatorily filled. Form for filing financial and other statement documents with the Registrar - 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- 1: r•4FORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET Part A I. General information of the company l. (a) Corporate identity number (CIN) of company _ (b) Global location number (GLN) of company 2. Name of the company (Pre-flil) 3(i)] 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 (b) * Date of Board of directors' meeting in which balance sheet was approved 41 (DD/MM/YYYY) (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 IS' July '2007 Provide Director Identification number (DIN) in case of director, Managing Director and Income—tax pern-ranent account number (Income-tax PAN) in case of manager, secretary DIN or Income-tax PAN N anp Date of signing of balance sheet [Inforrnation to be provided for each person] (Pre-fill) Designation (DD/MM/YYYY) 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 July' 2007 DIN Name (he-fill) Date of signing of Board's report [Information to be provided for each person] 6. * Date of signing of reports on the balance sheet by the auditors 7. (a) * Whether annual general nreting (AGM) held Yes Designation (DD,'MM/YYYY) (DD,MWYYYY) No (b) If yes, date of AGM (c) *Due date of AGM (DD/MM/YYYY) (DD/MWYYYY) (d) Date of AGM in which accounts are adopted by shareholders (e) *Whether any extension for financial year or AGM granted Yes (f) If yes. due date of AGM after grant of extension (DD/MWYYYY) NO (DD/MM/YYYY) 8. (a) *Whether the company is a subsidiary company as defined under section 2(87) Yes (b) CIN of the holding company, if applicable (c) Name of the holding company (Pre- Fill) (d) Provision pursuant to which the company has become a subsidiary 9.(a) * Whether the company has a subsidiary company as defined under section 2(87) (b) If yes, then indicate number of subsidiary company(s) CIN of subsidiary company Name of the subsidia1Y company Section under which the company has beconp a subsidia1Y Yes No No (Pie-fill all) IO. *Number of auditors (I) (a) Category of auditor individual Auditor's film (b) *Income-tax PAN of auditor or auditor's firm (c)* Name of the auditor or auditor's film 42 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. (d) * Membership number of auditor or auditor's film's registration number (e) Address of the auditor or auditor's firm Line 1 Line 11 * State Country (f) Details of the member representing the above firm Name Membership number (g) * SRN of Form relating to of auditors [Information to be provided for each person] *Pin code 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 cornment(s) or supplement(s) received from CAG of India (c) Director's reply(s) on comments received from CAG of India (d) Whether CAG of India has conducted supplementary or test audit under section 143 _ Yes _ No 12. (a) *Whether Schedule Ill of the

Companies Act. 2013 is applicable Yes (b)*Type of Industry NO 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 Ill to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011) Figures as at the end of Figures as the end of (Previous reporting peliod) (in Rs.) (DD/MM/YYYY) 1. (1) (2) Paniculars EQUITY AND LIABILITIES Shareholders' funds (a) Share capital (b) Reserves and surplus (c) Money received against share warrants Share application money pending allotment Non-current (a) Long-term borrowinos (b) Defened tax liabilities (net) (c) Other long term liabilities (d) Long tenn provisions Current liabilities (a)Short-term borrowings (b)Trade payables (c) Other current liabilities (d) Short-tenn provisions TOTAL (Current peliod) Rs.) reporting (in (DD/MM/YYYY) 3(i)] 43 ASSETS Non-current asseß (a)Fixed assets (i) Tangible assets (ii)lntangible 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 Current asseß (a) Current investments (b)lnventories (c) Trade receivables (d) Cash and cash equivalents (e) Short-tenn loans and advances (f)Other current assets TOTAL Part I. BALANCE SHEET (Applicable for financial year commencing before 01.04.2011) Particulars Sources of funds Paid-up capital Share application money (pending allotment) Reserve and smplus Secured loans Unsecured loans Deferred tax liabilities (Net) Other (Please specify) TOTAL 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)lnventories (b)Sundry debtors (c)Cash and bank balances (d) Other current assets (e)Loans and advances Less: Current liabilities and provisions Figures as at the end of Figures for the period (Current financial year) (Previous financial year) (in Rs.) (in Rs.) 44 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. (a)Liabilities (b)Provisions Net current assets Miscellaneous expenditure to the extent not written off or adjusted Profit and loss account Other (Please specify) TOTAL 0.00 0.00 11. 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) Particulars Bonds/ debentures Tenn Loans -From banks -From other anies Deferred a ment liabilities De osits Current re rtin eriod eriod Previous re rtin Loans and advances from related arties Long tenn matmities of financial lease obli ations Other loans & advances Total long term (unsecured) Out of above total, aggregate amount ouaranteed b directors B. Details of short term borrowings (unsecured) Particulars Loans re a able on demand -From banks -From other arties Loans and advances from related arties De osits Other loans and advances Currents re ortin Previous re ortin Total short term borrowinos (unsecured) Out of above total, aggregate amount ouaranteed b directors C. Details of Ion term loans and advances (unsecured, considered ood) Previous re rtin riod riod riod Particulars Ca ital advances Securit de osits Loans and advances to other related arties Other loans and advances Total Iono term loan and advances Less: Provision/ allowance for bad and doubtful loans and advances -From related arties -From others Current re ortin eriod 3(i)] Net long term loan and advances (unsecured. considered oood) Loans and advances due by directors/ other officers of the company (refer note 6.L.(iv) of Schedule Ill) D. Details of long term loans and (doubtful) Current re ortin Ca ital advances Securit de osits Loans and advances to related anies Other loans and advances Total Ion term loan and advances Less : Provision/ allowance for bad and doubtful loans and advances -From related arties -From others Net long tenn loan and advances (doubtful) Loans and advances due by directors/ other officers of the company (refer note 6. L(iv) of Schedule 111) E. Details of trade receivables 45 riod Previous re Previous reporting rtin eriod Particulars Secured. considered oood Unsecured. considered ood Current reporting period Exceeding months six Within six months period Exceeding months six Within six months Doubtful Total receivables trade Less: provision/ allowance for bad and doubtful debts Net receivables trade Debt due by (directors/others officers of company (refer note 6.M(iii) of Schedule Ill. Financial parameters — Balance sheet items (Amount in Rs.) as on balance sheet date (unless specified otherwise) 1. *Anwunt of issue for contracts without payment received in cash during peliod 46 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. 2. 3. 4. 5. 6. 7. 8. 9. IO. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. *Share application money given *Share application money given during the reporting period *Share application money received during the reporting period *Paid-up capital held by foreign company per cent *Paid-up capital held by foreign holding and/ or through its subsidiaries *Number of shares back during the peliod *Deposits accepted or

renewed during the reporting period matured and clainpd but not paid during period *Deposits matured and clainrd but not paid matured. but not claimed *Unclaimed matured debentures *Debentures claimed but not paid *Interest on deposits accrued and due but not paid *Unpaid dividend *Investment in subsidiary companies *Investment in government companies *Capital reserve *Anwunt due for transfer to Investor Education and Protection Fund (IEPF) *Inter-corporate deposits *Gross value of transaction as per AS- 18 (if applicable) *Capital subsidies or grants received from governnpnt auth01ity(s) *Calls unpaid by directors *Calls unpaid by others *Forfeited shares (a_nwunt originally paid-up) *Forfeited shares reissued *Bonowing from foreign institutional agencies *Borrowing from foreign companies *Inter-corporate -secured *Inter-corporate borrowings —unsecured *Commercial Paper *Conversion of warrants into equity shares during the reporting period *Conversion of warrants into preference shares duling the peliod *Conversion of warrants into debentures during the reporting period *Warrants issued during the peliod (In foreign currency) *Warrants issued during the peliod (In Rs.) *Default in payment of short term borrowings and interest thereon *Default in payment of long term and interest thereon per cent *Whether any operating lease has been converted to financial lease or vise-a-versa Provides details of such conversions _ Yes No 40. 41. 42. 43. 44

45. Net Worth of the company Number of shareholders to whom shares allotted under plivate placement during the reporting period *Secured Loan *Gross fixed assets (including intangible assets) *Depreciation and amortization *Miscellaneous expenditure to the extent not written off or adjusted 3(i)] IV.Shares capital raised during the reporting period (Amount in Rs.) Equity shares (a) Public issue (b) Bonus issue (c) Rights issue (d) Plivate placement mising out of conversion of debentures/ preference shares (e) Other plivate placement (f) Preferential allotment arising out of conversion of debentures/ preference shares (g) Other preferential allotnrnt (h) Employee Stock Option Plan (ESOP) (i) Other Preference shares Total (j) Total a_nwunt of shares capital raised during the peliod 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 2. (a) Auditor's qualification(s). reservation(s) or adverse renurk(s) in the auditors' report Yes 47 No (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) l. 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) Particulars 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 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 Auditor's comments on the report 48 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. Others V 11. Details related to cost records and cost audit 2. 3. *Whether maintenance of cost records by the company has been mandated under Cost Accounting Record Rules _ Yes No *Whether audit of cost records of the company has been mandated by Central Government _ Yes _ No If yes. names of the product of activity groups under cost audit SEGMENT n: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT Part- A 1. STATEMENT OF PROFIT AND LOSS (As per Schedule 111 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.) Figures for the period (Previous peliod) (in.) From To (11) (111) Revenue from o rations Domestic turnover (i) Sale of goods manufactured (ii) Sale of ooods traded (iii) Sale or su I of services Ex rt turnover (i) Sale of goods manufactured (ii) Sale of ooods traded (iii) Sale or su I of services Other Income Total Revenue (1+11) Ex nses Cost of matelials consumed Purchases of stock in trade Changes in inventories of finished goods. work-in- rooress and stock in trade El Io ee benefit ex nses Manaoerial remuneration Pa nent to Auditors Insurance ex enses Power and fuel Finance cost Depreciation and amortization ex nses Other ex nses Total ex nses Profit before exceptional and extraordinary items and tax (111-1 V) Exce tional items (DD/MM/YYYY) (DD/MWYYYY) 0.00 From To (DDMMYYYY) (DD/MWYYYY) 0.00 (VII) (v 111) (XII) (XIV) (XVI) Part A 3(i)] Profit before extraordinary items and tax (V-VI) Extraordinar items Profit before tax (VII-VIII) Tax Ex ense (l) Current tax (2) Deferred tax Profit/(Loss) for the period from continuing operations (IX-X) Profit '(Loss) from discontinuin o rations Tax expense of discontinuin o rations Profit/

(Loss) from discontinuing operations (after tax) (XII-XIII) Profit '(Loss) (XI+XIV) Eamin s re uit share (1) Basic (2) Diluted 49 1. STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.4.2011) Particulars Domestic turnover (i) Sale of oods manufactured (ii) Sale of ooods traded (iii) Sale or su I of services Ex ort turnover (i) Sale of oods manufactured (ii) Sale of ooods traded (iii) Sale or su I 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 arts (see note 3) (Increase) or decrease in finished ooods, work-in- ro ress Salaries, wa es and bonus Manaoerial remuneration Pa ment of auditors Interest Insurance ex nses Power and fuel De reciation and anwrtization Other ex enditure Total ex enditure Net Profit or Net Loss (before tax anda ro iation) Income tax includin deferred tax Figures for the period (amount in rupees) (Current financial year) Figures for the period (amount in mpees (Previous financial year) From To (DD/MWYYYY) (DD/MM/YYYY) From To (DD/MWYYYY) (DD/MM/YYYY) 50 THE GAZETTE OF INDIA : EXTRAORDIN ARY [PART 11—SEC. Note 1: Raw matelial consumed is to be given as per following calculation:— Opening stock of raw materials+ purchase of raw materials- closing stock of raw materials:— Not 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 11. 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 Export of goods calculated on FOB basis Interest and dividend Ro ait Know- how Professional & consultation fees Other income Total Earning in Foreign Exchange Current re ortino eriod Previous re Itino eliod B. Details of expenditure in foreign exchange Particulars Import of goods calculated on CIF basis: (i) raw material (ii)co onent ands are arts (iii) ca ital ooods Ex enditure on account of Ro alt Know-how Professional & consultation fees Interest Other matters Dividend aid Total Ex nditure in forei Current re ortin eriod Previous re rtin eriod n exchanoe Ill. Financial parameters — Profit and loss account items (amount in) during the reporting period . *Proposed Dividend 2. *Earning per share (in Rs) 3. *Income in foreign currency per cent Basic Diluted 4. *Expenditure in foreign currency 5. *Revenue subsidies or grants received from government auth01ity(s) 6. *Rent paid 7. *Consumption of stores and spare parts 8. * Gross value of the transaction with the related parties as per AS-IS (if applicable) 9. *Bad debts of related parties as per AS- 18 (if applicable) I V. Details related to principal products or services of the company Total number of product/ services category(s) 3(i)] 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 (ITCJNPCS 8 digit code) Description of the product or service Turnover of highest contributing product or service (in Rs.) 51 Note — Please refer to 'Indian Trade Classification' based on bannonized 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, Govemment of India. V. Details of qualification(s), reservation(s) or adverse renmk(s) made by auditors. l. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks 2. (a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report Yes No (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 Responsibilitv (CSR) l. *Period for which CSR is being From To (DD/MM/YYYY) (DD,MM/YYYY) 2. (a) *Whether infom-ration includes information ab{jut subsidiary company(s) Yes (b) If yeas, then indicate number of such subsidiary company(s) 3. (a) *Whether infom-ration includes information ab{jut any other entity(s) Yes No 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 If yes, attach a copy (b) Brief contents of the CSR policy Yes No Overview of projects or preforms proposed to be undertaken We-link of company at which CSR IH)licy 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 a_nwunt 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. 52 S. No. CSR

project or activity identified THE GAZETTE OF INDIA : EXTRAORDIN ARY 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. [PART 11—SEC. 30)] Amount spent: Direct or through implementing agency * 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 lepolt. IO. A responsibility statement of the CSR Committee that the implenrntation 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 panies referred to in sub- section (l) of section 188 of the Companies Act, 2013 including cenain am-fs length transactions under third proviso thereto l. Details of contracts or arrangements or transactions not at mm'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 / anangements/n•ansactions (d) Salient terms of the contracts or arranoements or transactions including the value, if any (e) Justification for entering into such contracts or arranoements 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 arranoement 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 / anangements/n•ansactions (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: 3(i)] Attachments I *Copy of balance sheet duly authenticated as per section 134 (including Board's report, auditors' and other documents) 2. Statement of subsidiaries as per section 129 3. Statement of the fact and reasons for not adopting balance sheet in The annual general meeting (AGM) 4. Statement of the fact and reasons for not holding the AGM 5 Approval letter of extension of financial year or AGM 6. SupplementalY or test audit report under section 143 7. * *Copy of Profit and Loss Account duly authenticated as per section 134 8. Company CSR policy 9. Company CSR IO. Details of subsidiary(s) 11. Details of other entity(s) 12. Optional attachment(s) Verification 53 Attach Attach Attach Attach Attach Attach Attach Attach Attach Attach Attach I confirm that all the paniculars mentioned above are as per the attached balance sheet and profit and loss account and other related docunrnts. all of which are duly signed and authenticated as required under the Companies Act

2013. I also confinn that to the best of my knowledge and belief.the infonnation given in the forn and its attachments is correct and complete. I have been auth01ised by the Board of directors' resolution number * 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 Inconr- tax PAN of the manager; or Membership number, if applicable or income-tax PAN of the secretary dated (DD/MM/YYYY) (Secretary of a company who is not a member of ICSI- may quote his/her income-tax PAN) [F. No. 1/19/2013-CL-V] RENUKA KUMAR. Jt. secy. Printed by the Manager, Government of India Press. Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054.