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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:

Part I – Law(s) governing the webform

Part II – Accessing the 'Extract of Auditor's Report (Consolidated)'

Part III – Instructions to fill the webform

Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

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

Purpose of the webform

The linked webform Extract of Auditor's Report (Consolidated) aims to simplify the process for the filing of extract of Auditor's Report (Consolidated) with the Registrar. Extract of Auditor's Report (Consolidated) is required to be filed mandatorily as a linked form along with the main Parent Form (AOC-4/AOC-4 NBFC as applicable) in case 'Yes' is selected in field *'Whether consolidated financial statements required or not'* of Form AOC-4/Form AOC-4 NBFC.

In Case AOC-4 CFS / AOC-4 NBFC CFS filed as standalone form in that case also Extract of Auditor's Report (Consolidated) is required to be mandatorily filed as a linked form along with the main Parent Form

Important Check Points while filling up the webform

- ✓ *Please read the instructions and guidelines carefully before filling online application forms.*
- ✓ *Please note that the company for which the webform is being filed shall have a valid and approved CIN.*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN as provided in the form.*
- ✓ *Please ensure that the applicant of the webform is registered as Business User at the MCA portal before filing the webform.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*
- ✓ *Maximum characters that will be entered in Text block fields will be 5000 characters or less depends on field specification.*

2 PART II – ACCESSING THE FORM NO. Extract of Auditor's Report (Consolidated)

2.1 Application Process for Webform - Extract of Auditor's Report (Consolidated)

2.1.1 Initial Submission

2.1.1.1 Access to Linked Forms

This linked form will be accessed after the successful submission of AOC-4 form, *viz. parent form*. The user will proceed to the linked forms (as applicable) in the below mentioned sequence: -

AOC-4 CFS
AOC-1
AOC-2
CSR-2
Extract of Auditor's report (Standalone)
Extract of Auditor's report (Consolidated)
Extract of Board's report

2.1.2 Resubmission

This section is not applicable for Linked form on a standalone basis.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform 'Extract of Auditor's Report (Consolidated)' at Field Level

Instructions to fill the webform Extract of Auditor's Report (Consolidated) are tabulated below at field level. Only important fields that require detailed instructions to be filled in the form are explained. Self-explanatory fields are not discussed.

Field No.	Field Name	Instructions
2	Number of qualifications, reservation or adverse remark or disclaimer	i. The user will enter a number in this field, ii. Rows would be generated based on the no. provided. iii. Maximum 20 rows shall be generated. iv. If no. of rows exceeds beyond 20, the user can provide details in 'Optional Attachment'. v. Negative values are not allowed
2 (a)	Type of remark	i. The Field would be enabled and mandatory if value entered in field "Number of qualifications, reservation or adverse remark or disclaimer" is greater than "0" ii. The user can choose value from the drop-down list, *viz.* a) Qualification b) Reservation c) Adverse remarks d) Disclaimer
2 (b)	Auditor's comments based on the remark	i. This fields shall be enabled and mandatory in case any value entered in field "Number of qualifications, reservation or adverse remark or disclaimer" is greater than "0". ii. This field shall be enabled and mandatory in case drop down value is selected field 2a above
7.	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	i. This is a Mandatory Field ii. The user should select Yes/No/Not Applicable
7.	if Yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the	i. This field will be available if user selects "Yes" in field "Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies

Field No.	Field Name	Instructions
	qualifications or adverse remarks.	included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.
7.	Number of companies for which observation is made by auditor	i. This field shall be visible only in case “Yes” is selected in above field “Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks” ii. User will provide details through excel functionality. iii. The Field would be enabled and mandatory if value entered is greater than “0” iv. User may download the excel and fill in the details and upload the excel on the portal. v. The user will upload the excel with rows matching the number of observations entered in field “Number of companies for which observation is made by auditor”
7	CIN	i. CIN shall be valid one ii. Shall be other than the CIN entered in field 1(a) of AOC-4 Form iii. CIN shall be unique in table.
7	Clause Number / Paragraph number	i. This is a mandatory field ii. Maximum 20 characters are allowed in this field.
7	Reasons	i. This is a mandatory field ii. Maximum 5000characters are allowed in this field.
(e)	Optional attachments (if any)	i. All the attachments shall be either in excel or pdf or jpg images. ii. The size of each individual attachment can be up to 2MB iii. Please note that the user has an option to upload up to 5 optional attachments.
	To be digitally signed by Name	i. Kindly ensure that the webform is digitally signed by Director/Liquidator /Interim Resolution Professional (IRP)/ Resolution Professional (RP). ii. Name will be prefilled from DIN/PAN entered in field 'Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator' below.

Field No.	Field Name	Instructions
	Designation	i. In case the status of the company is "Under CIRP" or "Under Liquidation", then the user shall be able to select only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator. ii. In other cases, user shall not be able to select Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator.
	Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator	i. In case the person digitally signing the form is a Director, then DIN should be approved one. ii. If designation selected is Interim Resolution Professional (IRP) or Resolution professional (RP) or Liquidator, should be valid PAN.

3.2 Other instructions to fill Form- Extract of Auditor's Report (Consolidated)

Buttons	Particulars
Choose File	i. Click the ‘Choose File’ button to browse and select a document that is required to be attached.as a supporting to Extract of Auditor's Report (Standalone). ii. All the attachments should be uploaded in ***pdf, excel, or .jpg format.*** iii. The user has an option to attach maximum **5 files** with attachment size up to **2 MB** each.
Save	i. Click on Save button to save the application in a draft form at any given point in time prior to submitting the webform. ii. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. iii. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Previous	i. Click on the previous button to go back to previous form or previous page.
Proceed	i. Click the proceed button to move to next linked form.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

Not Applicable

4.2 Processing Type

Type of Processing	Conditions (if any)
Non-STP /STP	The linked webform shall be processed based on conditions applicable to Parent form

4.3 Useful links

1. Link to access Form No. AOC-4: *https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-aoc4.html*
2. FAQs related to e-filing: *https://*www*.mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%253D%253D&type=open*
3. Payment and Fee related Services: *https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html*