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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 Form No. AOC-4 application



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.

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

1.1 Purpose of the webform

The linked webform Extract of Auditor's Report (Standalone) aims to simplify the process for the filing of extract of Auditor's Report (Standalone) with the Registrar. Extract of Auditor's Report (Standalone) is required to be filed mandatorily as a linked form along with the main Parent Form (AOC-4/AOC-4 NBFC).

1.2 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 a 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 (STANDALONE)

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

2.1.1 Initial Submission

2.1.1.1 Access to Linked Forms

This linked form will be accessed after 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 (Standalone)' at Field Level

Instructions to fill the webform Extract of Auditor's Report (Standalone) 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. Maximum 20 rows shall be generated. If no. of rows exceeds beyond 20, the user can provide details in 'Optional Attachment'. iii. 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”
6 (b)	Whether companies auditors report order (CARO) is applicable on company	i. This field is mandatory ii. The user should select Yes/NO in the field
6 (c)	Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)	i. The field will be enabled and mandatory in case “Yes” is selected in field 6 (b) “Whether companies auditors report order (CARO) is applicable on company”
6 c (ii)	Auditors' comments on the report	i. The user will select one of the following relevant options: a) Favourable Remark b) Unfavourable remark c) Disclaimer remark d) Clause not applicable
6 c (iii)	Details on the comments provided	i. This Field shall be enabled in case of 'Unfavourable' and 'Disclaimer' remark selected in Auditors' comments on the report

Instruction Kit for webform Extract of Auditor's Report (Standalone)

Field No.	Field Name	Instructions
(e)	Optional attachments (if any)	- All the attachments shall be either in excel or pdf or jpg format. - The size of each individual attachment can be up to 2MB - Please note that the user has an option to upload up to 5 optional attachments of 2MB each.
	To be digitally signed by Name	- Kindly ensure that the webform is digitally signed by Director/Liquidator /Interim Resolution Professional (IRP)/ Resolution Professional (RP). - 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.
	Designation	- 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. - In other cases, the 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	- In case the person digitally signing the form is a Director, then DIN should be approved one. - If designation selected is Interim Resolution Professional (IRP) or Resolution professional (RP) or Liquidator, should be valid PAN.

Instruction Kit for webform Extract of Auditor's Report (Standalone)

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

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 <i>pdf, excel, or .jpg format</i>. iii. The user would be able to attach maximum 5 files with attachment size up to 2 MB each.
Save	i. Click on the 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 the 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=cFUFEEzUdS2er1unacUDRoQ%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>