

**DRAFT FORMS I.R.O. DRAFT RULES ON CHAPTER IX OF THE COMPANIES
ACT, 2013**

Form 9.1

**Statement containing salient features of the financial statement of
subsidiaries / associate companies / Joint ventures
(Pursuant to proviso to sub-section (3) of section 129 read with
Rule 9.3)**

(Information in respect of each subsidiary / associate company / Joint
Venture to be presented with amounts in Rs)

1. Sl. No.
2. Name of the subsidiary / Associate Company / Joint Venture
3. Reporting period for the subsidiary / associate / joint venture
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, associate
companies and joint ventures.
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/associate companies/Joint Ventures which are yet to commence operations
2. Names of subsidiaries/associate companies/Joint Ventures which have been liquidated or sold during the year.

Note : To be certified in the same manner in which the Balance Sheet is to be certified.

Form No. 9.2

Application for approval of the Tribunal for revision of Financial statements

[Pursuant to sub-section (1) of section 131 read with Rule 9.5(1)]

[Heading to be as per Form 4 of NCLT Rules, 2013]

1. (a) Corporate identification number (CIN) of company:
(b) Global location number (GLN) of company:
2. (a) Name of the company:
(b) Address of the registered office of the company:
(c) E-mail id:
3. Application is for
 - o Revision of financial statements
 - o Revision of the Board report
4. Financial year(s) for which the revision is sought:
5. Date(s) of the Annual General Meeting(s) at which the original financial statements/Report of the Board was placed and adopted
6. Names of the signatories to the original financial Statement
7. (a) Name of the Auditor who has signed the original financial statement
(b) Membership No.
8. Detailed reason for revision

Does the revision warrant, revision to financial statement of the earlier years

Does the revision warrant, revision to financial statement of the later years

Whether there has been a change in the majority of the directors of the company or the auditor of the company immediately before the decision is taken to apply under section 131? If yes, the background and justification for such change.

9.Impact of revision in the financial statement to:

- Employees
- Shareholders
- Creditors
- Other stakeholders
- All statutory benefits derived out of the revision

10.Effect of the proposed revision (make table for pre and post revision)

(a) on the financial statements on:

- i. Assets
- ii. Liabilities (including contingent liabilities)
- iii. Revenue
- iv. Profit / loss before taxes
- v. Net Profit after tax/Loss
- vi. Earnings per share
- vii. Dividends
- viii. any other item(specify in detail)

(b) The report of the Board on:

- i. Performance of the company
- ii. matters stated in (g) to (q) of
of sub-section(3) to Section 134
(to be stated separately for each item, as applicable)

11. Impact of the revised financial statements

On the subsequent years, where applicable

12. Have any directors dissented to the proposed revision? Y / N

13. Have any directors who originally authenticated the financial statements/ report of the board have disagreed with the revision? Y / N

14. Have the auditors who originally attested the financial statements disagreed with the revision? Y /N

15. Date of Board meeting in which the revision is approved

16. Any other relevant information

Affidavit [In the form as provided under NCLT Rules, 2013]

I/, the Managing Director/Whole time Director/ director of the company do solemnly declare that:

1. Except for this application, the company has not made any other application for revision of the financial statements or report of the Board for the financial year referred to in this Form.

2. To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

3. I have been authorised by the resolution of the Board ----- to verify and sign this affidavit.

Date :

Signature

Deponent

Place:

Enclosures:

1) Copy of Board resolution including notes of dissent with reasons, if any;

2) Copies of the statements from the directors who originally authenticated the financial statements / report of the board

3) Copy of the statement from the auditors who originally authenticated the financial statement

4) Copy of the original financial statement (where applicable)

5) Copy of the original report of the Board (where applicable)

6) Copy of the draft revised financial statement (where applicable)

7) Copy of the draft revised report of the Board (where applicable)

8) The response if any from the Central Government and / or Income Tax authorities/SEBI in applicable cases

9) Optional enclosures, if any.

Form No. 9.3

Filing of Order of the Tribunal with the Registrar of Companies

[Pursuant to sub-section (1) of section 131 read with Rule 9.5(4)]

1. (a) Corporate identification number (CIN) of company:

(b) Global location number (GLN) of company:

2. (a) Name of the company:

(b) Address of the registered office of the company:

(c) E-mail id:

3. Application is for

o Revision of financial statements

o Revision of the Board report

4. Whether the Tribunal accepted the revision? : Y / N

5. Any other relevant information

Date :

Signature

Place:

Attachments:

1) Copy of Tribunal Order;

2) Copy of the draft revised financial statement (where applicable)

3) Copy of the draft revised report of the Board (where applicable)

4) Optional attachments, if any.

Form No. 9.4

**Filing of Revised Financial Statement or the Board's report
with the Registrar of Companies**

[Pursuant to sub-section (1) of section 131 read with Rule 9.5(6)]

- 1.** (a) Corporate identification number (CIN) of company:
(b) Global location number (GLN) of company:
- 2.** (a) Name of the company:
(b) Address of the registered office of the company:
(c) E-mail id:
- 3.** Application is for
 - o Revision of financial statements
 - o Revision of the Board report
- 4.** Date of the General Meeting in which the revised financials were adopted by the members :
- 5.** Any other relevant information

Date :

Signature

Place:

Date :

Signature

Place:

Verification

I am duly authorised by the Board of Director's Resolution No. _____ dated ____ to file this eform. It is hereby certified that whatever stated above it true, correct and complete and no information material to the subject matter of the eform has been suppressed including the attachments. It is certified that the revised financial statements and/or revised board of Director's Report is precisely as per the orders of the Tribunal and contains no deviations therefrom. The Chartered Accountants certifying this eform has been engaged as per Board of Director's Resolution No. _____ dated _____.

Signature

Designation & DIN No.

Certificate by Chartered Accountant in practice

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 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;

- a. 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;
- b. The company has prepared the revised financial statements and/or revised Board of Directors report precisely as approved by the Tribunal vide order quoted herein above and no deviations have been made therefrom.
- c. All the required attachments have been completely and legibly attached to this form;

Signature

Chartered Accountant in practice whether Associate or Fellow

Membership No. and also CP No.

Attachments:

- 1) Copy of the revised financial statement (where applicable)
- 2) Copy of the revised report of the Board (where applicable)
- 3) Optional attachments, if any.

Note:

Attention is also drawn to provisions of Section 448 of the Act which provide for punishment for false statement and certification.

For office use only:

Digital signature of the authorizing officer

This e-form is hereby approved/rejected

Form No. 9.5

(Pursuant to Rule 9.10(2))

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

[Pursuant to clause (h) of sub-section (3) of section 134]

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:

(f) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of contracts or arrangement or transactions at arm's length basis in excess of the limits prescribed under first proviso to section 188 (1) read with item (a) and (c) of rule 12.13(1)

(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 NO. 9.6

(Pursuant to Rule 9.12)

Statement containing salient features of Balance Sheet and Profit and Loss Account as per first proviso to sub section(1) of section 136 of the Act

Form of Abridged Financial Statements

Name of the Company

Abridged Balance Sheet as at (Rupees in)

Figures at the end of

Sr	Particulars	Current	Previous
No		reporting	reporting period
		period	(DD/MM/YY)
		(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		
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*** 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 also 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.