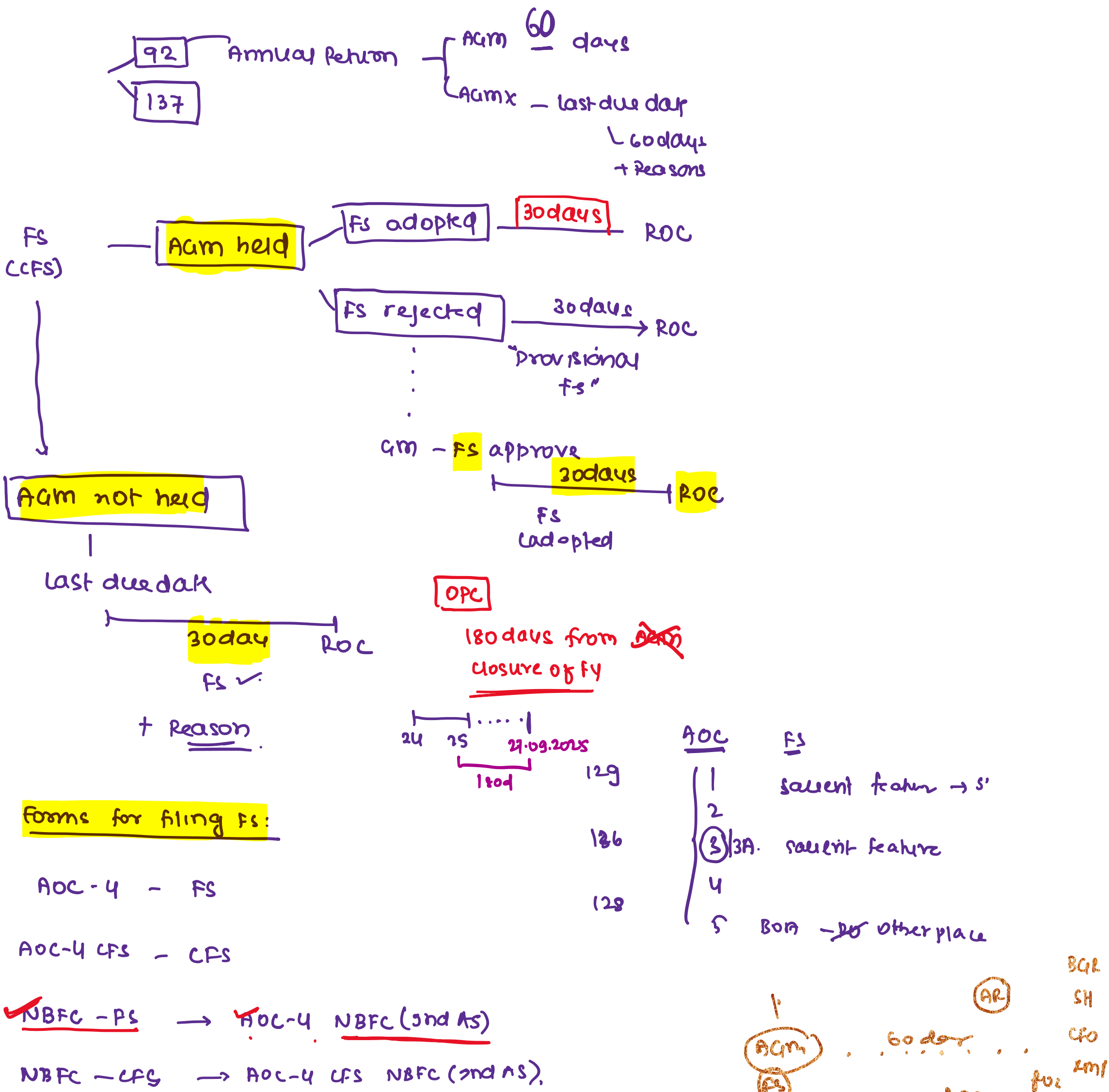
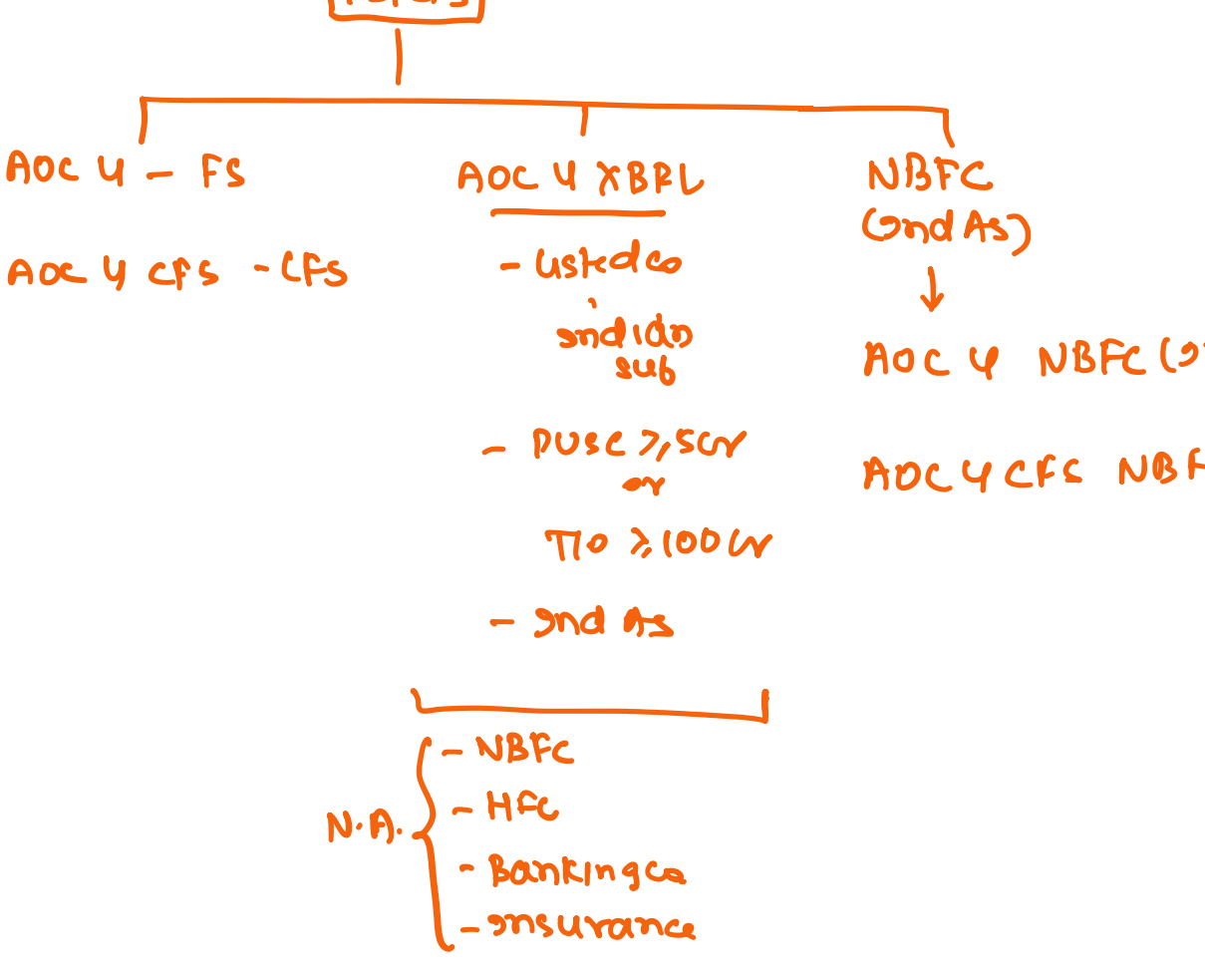
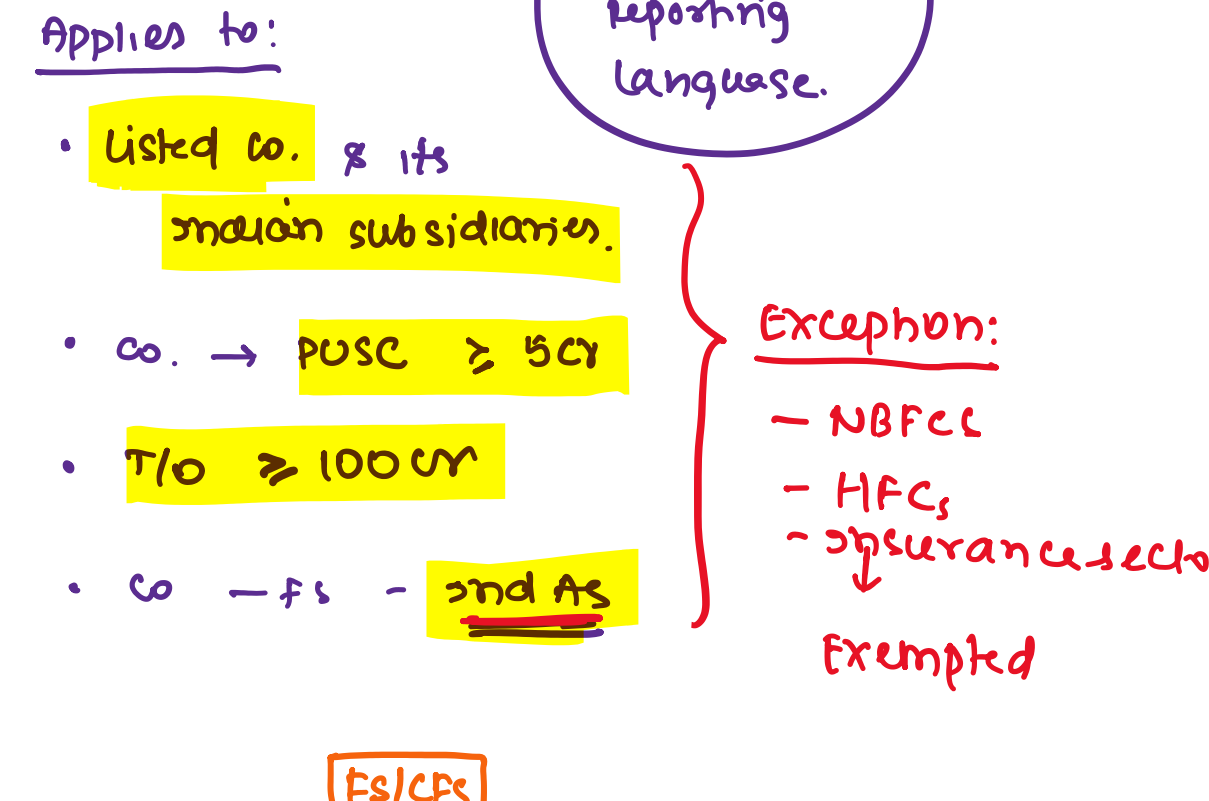


# Lecture 9.5

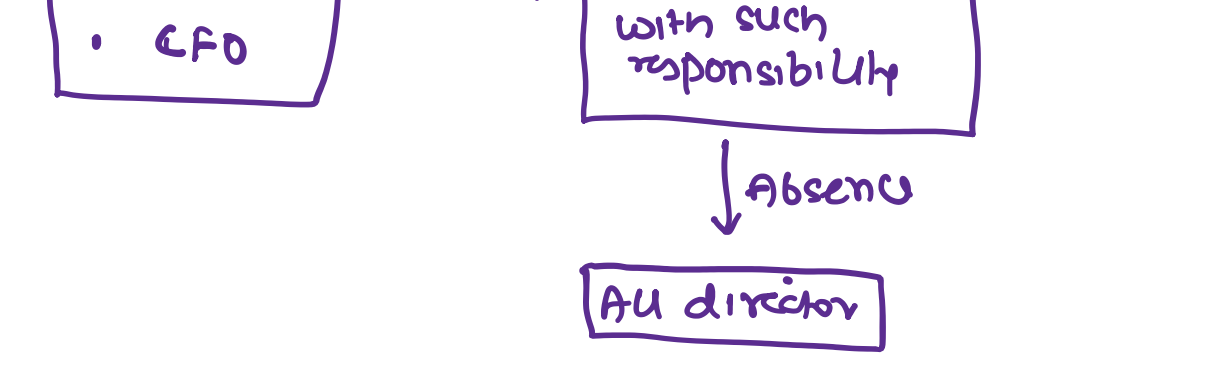
## Section 137: FS to be filed with ROC



## AOC-4 XBRL



## Person responsible?

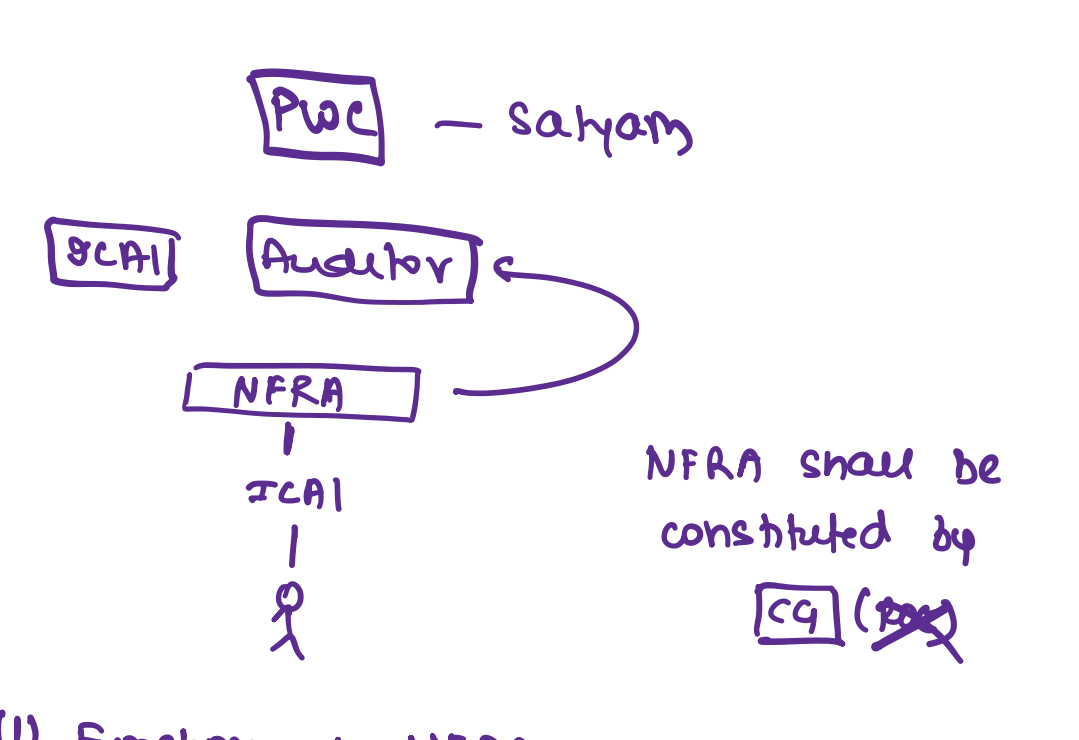
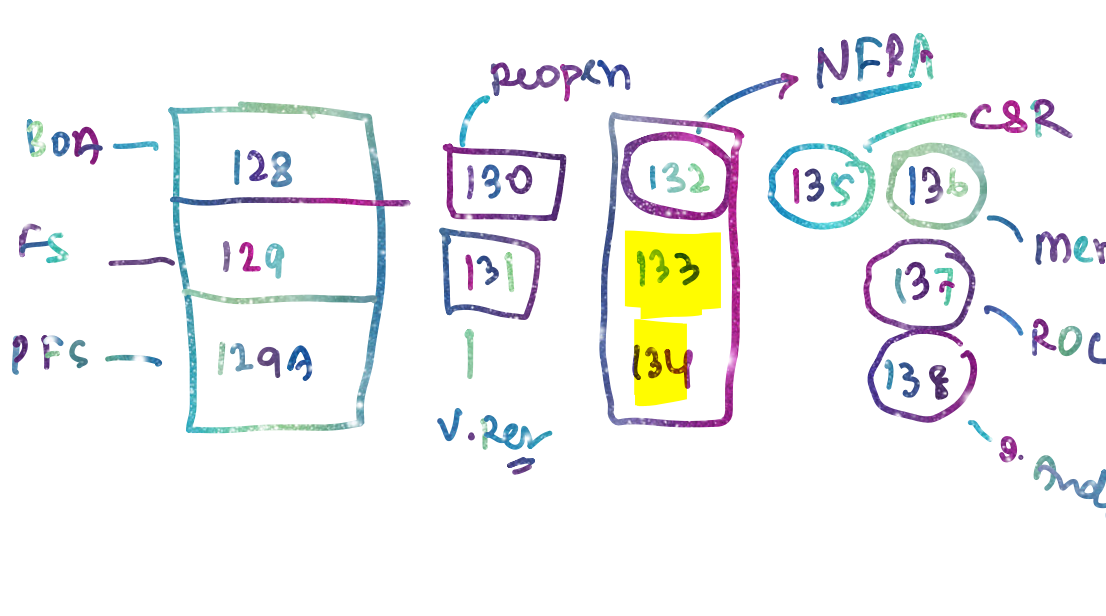


## Contravention

Co. → ₹10,000 + ₹100/day (max 21,114)

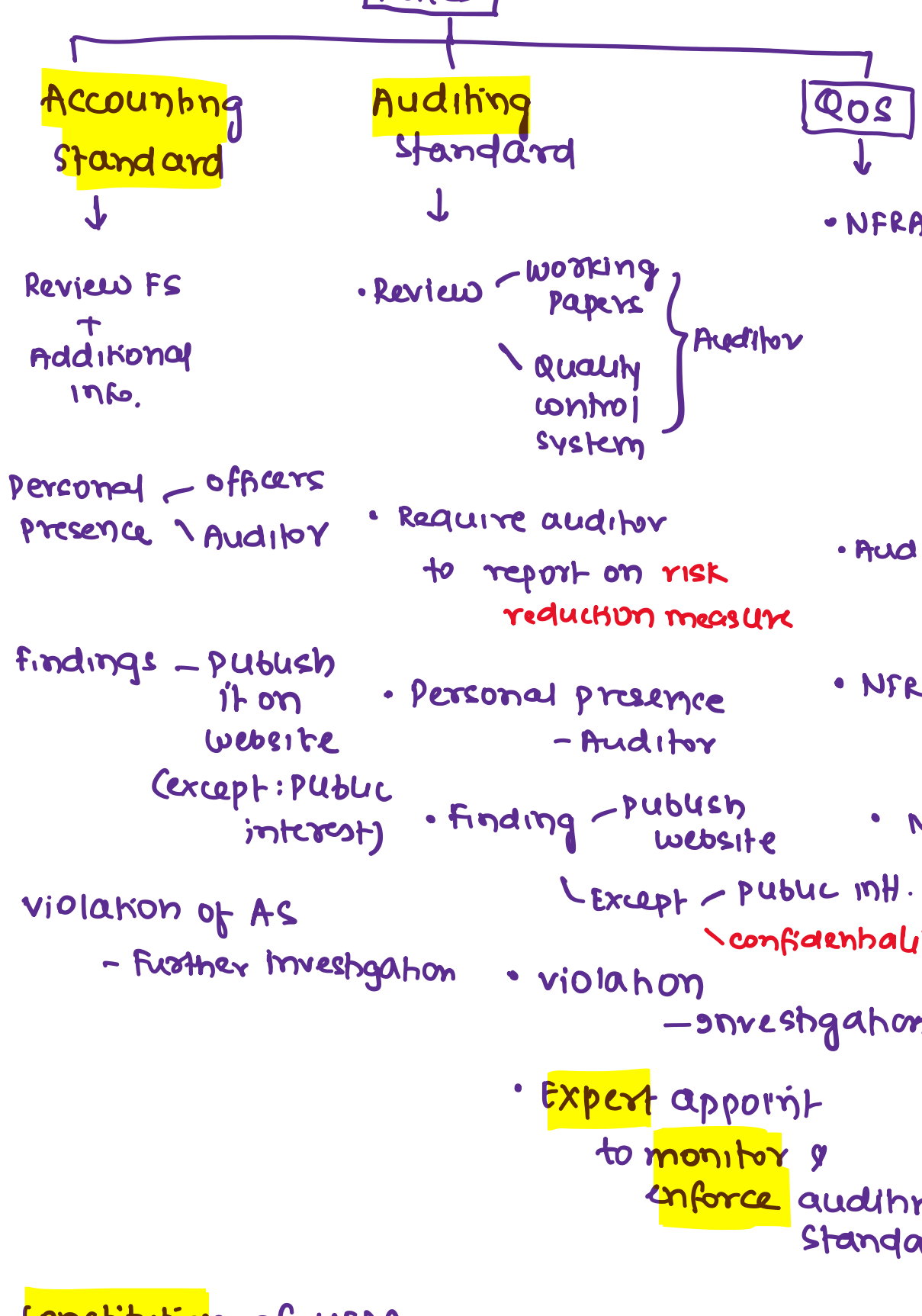
OID → " " } max 50,000

## 132: National Financial Reporting Authority

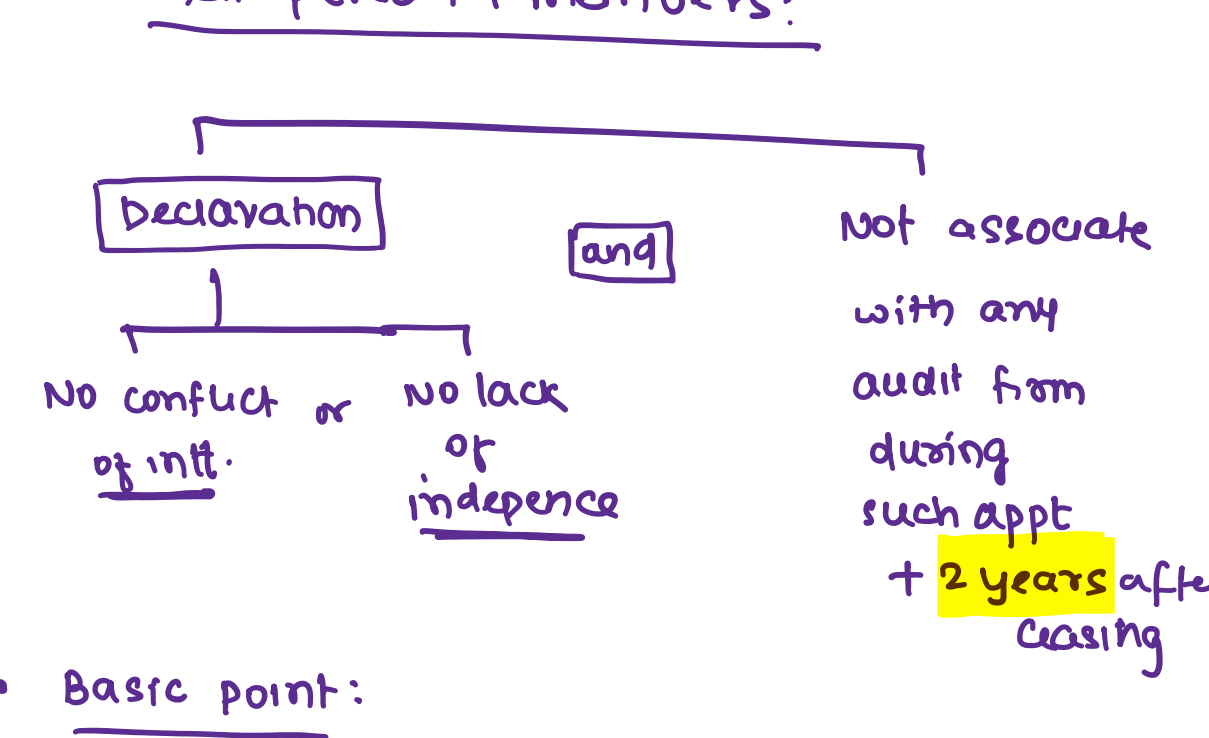
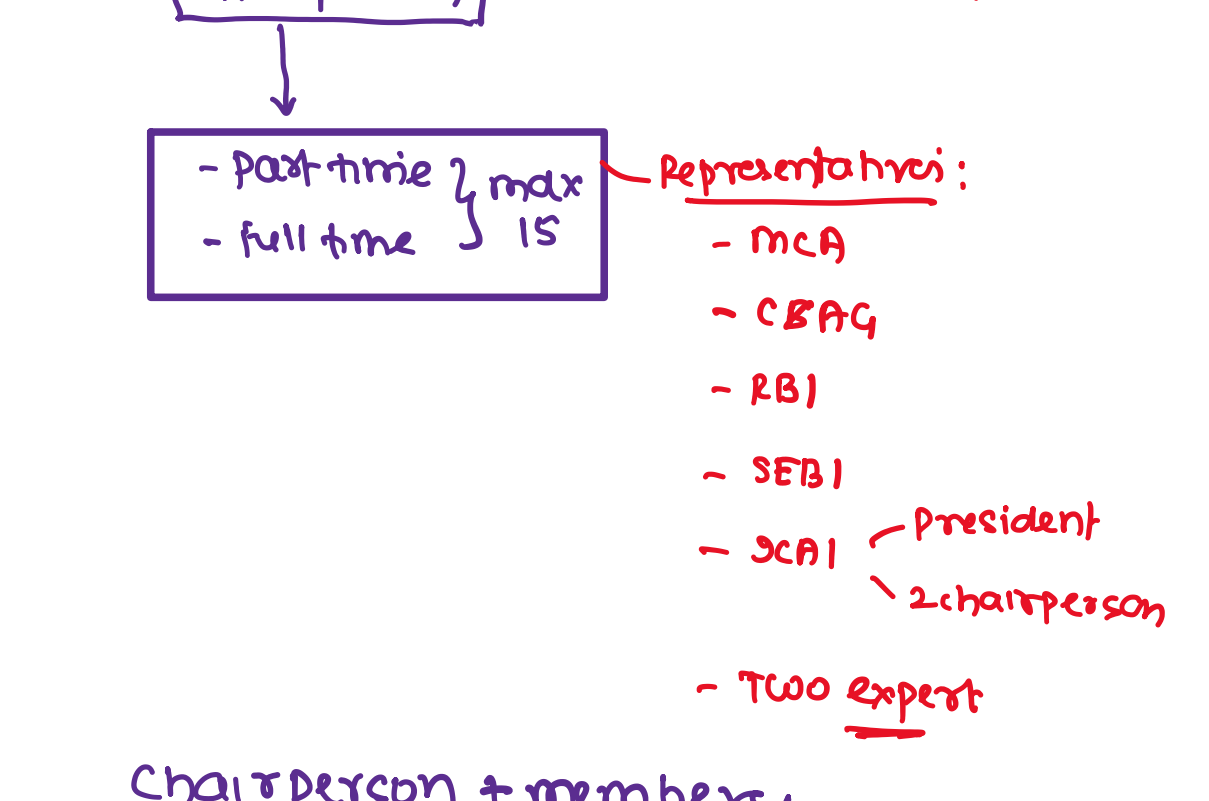


## (1) Function of NFRA:

- Recommend Accounting & Auditing standard (AAS) to CG
- Monitor & enforce compliance with such AAS
- Oversee QOS of professionals & suggest measures for improvement



## Constitution of NFRA:



## Basic point:

- Head office - New Delhi
- Meeting - Jahan marzi (India)
- BoD + Audit → CBAQ
- Annual Report - Give full accounts

