

**Instruction Kit for webform AOC-4 XBRL**  
(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

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## ABOUT THIS DOCUMENT

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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 the following sections:



**Part I – Law(s) governing the webform**



**Part II – Accessing the Form No. AOC-4 XBRL 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.*

## 1 PART I – LAW(S) GOVERNING THE WEBFORM

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Pursuant to Section 137 of the Companies Act, 2013 read with Rule 12(2) of the Companies (Accounts) Rules, 2014.

### 1.1 Purpose of the webform

The webform AOC-4 XBRL aims to simplify the process for the submission of financial statement and documents with the Registrar in XBRL format.

Every company needs to file its financial statements, including consolidated financial statement and mandatory attachments, within the prescribed time limit as per section 137. In case financial statements are not adopted in AGM then un-adopted financial statements needs to be filed within 30 days of date of AGM (due date of AGM if AGM not held or extended due date, if any). Once financial statements are adopted then company shall file the adopted financial statements within 30 days of the AGM (actual or adjourned whichever is applicable). In case company revise the financial statement then revised financial statements are required to be filed.

Certain classes of companies as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 by the Central Government are required to mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format. Other companies can also file their financial statement in XBRL format voluntarily. However, once, filed in XBRL format, they would be required to file subsequent financial statements only in XBRL format.

Companies can file this webform for the financial year commencing on or after 1st April 2014, for the following reasons:

- Provisional unadopted financial statements
- Adopted financial statements
- Revised financial statements u/s 130
- Revised financial statements u/s 131

#### Note:

Vide Notification dated 9<sup>th</sup> September 2015 and amended on 7<sup>th</sup> November 2017, Ministry of Corporate Affairs has notified “Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015”. As per the same, companies falling in the following categories will have to file their Financial Statements under section 137 of the Companies Act, 2013 using the Extensible Business Reporting Language (XBRL) taxonomy for the financial year commencing on or after 1st April 2014:-

1. All companies listed with any Stock Exchange(s) in India and their Indian subsidiaries; or
2. All companies having paid up capital of Rupees five crore and above; or
3. All companies having turnover of Rupees one hundred crore and above; or

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4. All companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015:

However, non-banking financial companies, housing finance companies and companies engaged in the business of banking and insurance sector are exempted from filing of financial statements under these rules.

Linked forms shall be applicable as per the table mentioned below:

Form	Description	Applicability
Form CSR-2	Reporting on Corporate Social Responsibility	Applicable in the case 'Section 135' or 'Report for unspent CSR amount' is selected in field 'CSR applicability pursuant to' and 'Provisional un-adopted Financial statements' is not selected in field 'Nature of financial statements'. and form is filed for the FY 2024-25 onwards.

### 1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please note that in case of resubmission, application of AOC-4 XBRL shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.
- ✓ 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/Membership number as provided in the form.
- ✓ Please ensure that 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.
- ✓ Please ensure that Form AOC-4 XBRL and XBRL instance document is available to the user.
- ✓ Please ensure that the XBRL instance document(s) to be attached to the form(s) are successfully validated from MCA21 XBRL validation tool against relevant Taxonomy .
- ✓ Please ensure that the CIN status should not be strike off, Amalgamated, Converted to LLP, Converted to LLP and Dissolved, Dormant under Sec 455, Dissolved, Liquidated, Not available for eFiling, Under process of Strike off, Captured, To be Migrated, Dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016 or Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016.
- ✓ Please ensure that the company is not flagged for filing webform INC-22.

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- ✓ Please ensure if company in respect of the same financial year end date has already filed another Form AOC-4/AOC-4 XBRL which is either pending for payment or pending for approval.
- ✓ Please ensure that the Membership number or certificate of practice number of the practicing professional is valid for the particular category of the professional (including respective associate/fellow flag) signing the e-form.
- ✓ Please ensure that there is no overlap in the period (Financial year start date and end date) entered in any other approved annual filing which has not being marked as defective.
- ✓ Please ensure that SRNs of ADT-1/INC-28/AOC-4/MGT-14/GNL-1 [wherever applicable] entered in the form are approved and associated with the Company.
- ✓ Please ensure that Purpose of the SRN entered for form AOC-4 must be 'Provisional un-adopted statements' if purpose selected in current form AOC-4 is 'Adopted financial statements' and 'Yes' selected in field 4(b)(iv) 'Whether adopted in adjourned AGM'.
- ✓ Please note 'Provisional un-adopted financial statement' or 'adopted financial statement' cannot be filed in case form AOC-4/AOC-4 XBRL is already approved for same purpose and for the same financial year end date. Please ensure that the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other approved annual filing e-Form MGT-7/MGT-7A/ AOC-4 XBRL filed for the same financial year end date. However, in case the date of AGM was not filled in earlier filed form AOC-4 XBRL with purpose 'Provisional un-adopted financial statements' then date of AGM in current form AOC-4 XBRL being filed for the purpose 'Adopted financial statements' shall be allowed with the date of AGM.
- ✓ 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.
- ✓ Please note that if the status of the company is "Under CIRP" or "Under Liquidation", only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can sign the form by affixing his/her DSC.
- ✓ Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.

## 2 PART II – ACCESSING THE FORM NO. AOC-4 XBRL APPLICATION

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### 2.1 Application Process for Form No. AOC-4 XBRL

#### 2.1.1 Initial Submission

##### 2.1.1.1 Option 1

**STEP 1:** Access MCA homepage

**STEP 2:** Login to MCA portal with valid credentials<sup>1</sup>

**STEP 3:** Select “MCA services”.

**STEP 4:** Select “Company e-Filing”

**STEP 5:** Navigate to the header “Annual filings”

**STEP 6:** Access “Form AOC-4 XBRL – Form for filing XBRL document in respect of financial statement and other documents with the Registrar”

**STEP 7:** Enter the Company Information<sup>2</sup>

**STEP 8:** Search CIN using the search option (optional)<sup>3</sup>

**STEP 9:** Select CIN from the dropdown option (optional)<sup>4</sup>

**STEP 10:** Fill up the application

**STEP 11:** Fill up the linked forms as applicable (CSR-2).

**STEP 12:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 13:** Submit the webform

**STEP 14:** SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

**STEP 15:** Affix the DSC in Parent and applicable linked forms.

**STEP 16:** Upload the DSC affixed pdf document on MCA portal

**STEP 17:** Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

**STEP 18:** Acknowledgement is generated

##### 2.1.1.2 Option 2

**STEP 1:** Access MCA homepage

**STEP 2:** Access Company Form AOC-4 XBRL through search bar on MCA homepage (website search)<sup>6</sup>

**STEP 3:** Login to MCA portal with valid credentials

**STEP 4:** Enter Company Information<sup>2</sup>

**STEP 5:** Search CIN using the search option (optional)<sup>3</sup>

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<sup>1</sup> In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Form for filing XBRL document in respect of financial statement and other documents with the Registrar” in case the user is not already logged in.

<sup>2</sup> In case the user filling the webform is a company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

<sup>3</sup> In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

<sup>4</sup> In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN and corresponding company name for companies where the user is associated shall be displayed.

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- STEP 6:** Select CIN from the dropdown option (optional)<sup>4</sup>
- STEP 7:** Fill up the application
- STEP 8:** Fill up the linked forms as applicable (CSR-2).
- STEP 9:** Save the webform as a draft (optional)<sup>5</sup>
- STEP 10:** Submit the webform
- STEP 11:** SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)
- STEP 12:** Affix the DSC in Parent and applicable linked forms.
- STEP 13:** Upload the DSC affixed pdf document on MCA portal
- STEP 14:** Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)
- STEP 15:** Acknowledgement is generated

#### 2.1.2 Resubmission

##### 2.1.2.1 Option 1

- STEP 1:** Access MCA homepage
- STEP 2:** Login to MCA portal with valid credentials
- STEP 3:** Access application history through user dashboard
- STEP 4:** Select AOC-4 XBRL application with status as 'Resubmission required'
- STEP 5:** Fill up the application
- STEP 6:** Save the webform as a draft (optional)<sup>5</sup>
- STEP 7:** Submit the webform
- STEP 8:** SRN is updated
- STEP 9:** Affix the DSC in Parent and applicable linked forms.
- STEP 10:** Upload the DSC affixed pdf document on MCA portal<sup>7</sup>
- STEP 11:** Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, an SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)
- STEP 12:** Acknowledgement is generated

##### 2.1.2.2 Option 2

- STEP 1:** Click on the link provided in the notification email sent (received for resubmission)
- STEP 2:** Login to MCA portal with valid credentials
- STEP 3:** Fill up the application along with linked forms as applicable
- STEP 4:** Save the webform as a draft (optional)<sup>5</sup>
- STEP 5:** Submit the webform

<sup>5</sup> The option to save the webform as a draft shall be enabled once the user enters the "CIN".

<sup>6</sup> In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

<sup>7</sup> For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

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**STEP 6:** SRN is updated

**STEP 7:** Affix the DSC in Parent and applicable linked forms.

**STEP 8:** Upload the DSC affixed pdf document on MCA portal<sup>7</sup>

**STEP 9:** Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

**STEP 10:** Acknowledgement is generated



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### 3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

#### 3.1 Specific Instructions to fill webform ‘AOC-4 XBRL’ at Field Level

*Instructions to fill the webform AOC-4 XBRL 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
1 (a)	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> <li>i. In case of company users, CIN of the company shall be <b>pre-filled</b> based on the company information entered by the user.</li> <li>ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. Either full name of the company or partial name can be used to search the company.</li> <li>iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.</li> <li>iv. CIN entered in this field shall be valid.</li> </ul>
1 (b)	Authorised capital of the company as on the date of filing	<ul style="list-style-type: none"> <li>i. These fields shall be prefilled based on CIN entered in field number 1 (a) i.e. “Corporate Identity Number (CIN)”.</li> <li>ii. These fields shall be non-editable to the user.</li> </ul>
1 (c)	Number of members of the company as on the date of filing	
2 (a)	Name of the company	
2 (b)	Address of the registered office of the company	
2 (c)	email ID of the company	
3	<b>Financial year to which financial statements relates</b>  From (DD/MM/YYYY)  To (DD/MM/YYYY)	<ul style="list-style-type: none"> <li>i. Kindly enter the start and end date of the financial year for which this webform is being filed.</li> <li>ii. Please ensure that the start date shall be greater than or equal to date of incorporation.</li> <li>iii. Please ensure that the end date is greater than or equal to ‘From date’ entered in field ‘From (DD/MM/YYYY)’.</li> </ul>
4 (a)	Date of Board of directors' meeting in which financial statements are approved (DD/MM/YYYY)	<ul style="list-style-type: none"> <li>i. Date entered shall be less than or equal to system date.</li> <li>ii. Date entered shall be equal to or greater than the ‘Financial year end date’ entered in field number 3.</li> </ul>

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Field No.	Field Name	Instructions
4 (b) (i)	Nature of financial statements	Select the nature of financial statements from the drop down.
4 (b) (ii)	Nature of revision	<ol style="list-style-type: none"> <li>This field shall be displayed and mandatory only If value selected in field number 4 (b) (i) i.e. “Nature of Financial statement” is either revised financial statement u/s 130 or u/s 13.</li> <li>In case user selects ‘Director report’ in this field then following fields shall not be displayed and applicable- <ol style="list-style-type: none"> <li>Whether annual general meeting (AGM) held</li> <li>Whether Schedule III of the Companies Act, 2013 is applicable</li> <li>Type of Industry</li> <li>Whether consolidated Financial Statements are also being filed</li> </ol> </li> </ol>
4 (b)(vi)	Date of adjourned AGM in which financial statements were adopted (DD/MM/YYYY)	<ol style="list-style-type: none"> <li>This field shall be displayed and mandatory in case 'Yes' selected in field number 4 (b) (iv) i.e. “Whether adopted in adjourned AGM”.</li> <li>Date entered shall be less than or equal to system date.</li> </ol>
4 (b) (vii)	SRN of form INC-28	<ol style="list-style-type: none"> <li>This field shall be displayed and mandatory in case 'Revised financial statement' us/ 130 or 131' is selected in field number 4 (b) (i) i.e. “Nature of financial statements”.</li> <li>Kindly enter valid SRN of INC-28.</li> </ol>
4 (b)(viii)	SRN of form AOC-4/ AOC-4 XBRL	<ol style="list-style-type: none"> <li>This field shall be displayed and mandatory in case of 'Revised financial statement' us/ 130 or 131 selected in field number 4 (b) (i) i.e. “Nature of financial statements” or ‘Yes’ selected in field number 4 (b) (iii) i.e. “Whether provisional financial statements filed earlier”.</li> <li>Kindly enter valid SRN of AOC-4/AOC-4 XBRL.</li> </ol>
4 (b)(ix)	Date of order of competent authority (DD/MM/YYYY)	<ol style="list-style-type: none"> <li>This field shall be displayed and mandatory in case of 'Revised financial statement' us/ 130 or 131 selected in field number 4 (b) (i) i.e. “Nature of financial statements”.</li> <li>This field shall be displayed and mandatory if SRN of INC-28 is provided.</li> <li>Date entered shall be less than or equal to system date.</li> <li>Date entered shall be equal to or greater than the date provided in field number 3 i.e. “Financial year end date”.</li> </ol>
5 (a)	Whether annual general meeting (AGM) held	<ol style="list-style-type: none"> <li>This section shall not be displayed and mandatory in case of 'Revised financial statement' us/ 130 or 131 selected in field number 4 (b) (i) i.e. “Nature of financial statements”.</li> <li>User shall be able to select option ‘Yes’ in case “Date of adjourned AGM” is entered in field number 4 (b) (vi) “Date of adjourned AGM in which financial statements were adopted”.</li> </ol>

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Field No.	Field Name	Instructions
		iii. User shall be able to select option 'Yes/NA' in case 'Adopted financial statement' is selected in field 4 (b) (i) "Nature of financial statements".
5 (b)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be enabled and mandatory in case 'Yes' selected in field number 5 (a) i.e. "Whether annual general meeting (AGM) held". ii. This field shall be less than or equal to system date and greater than or equal to financial year date.
5 (c)	If no, specify the fact and reasons for not holding the AGM	i. In case 'No' selected in field number 5 (a) i.e. 'Whether annual general meeting (AGM) held', then the user shall specify the fact and reasons for not holding the AGM'. ii. Kindly provide the facts and reasons for not holding the AGM.
5 (d)	Due date of AGM (DD/MM/YYYY)	i. This field shall be enabled and mandatory in case 'Yes' or 'No' is selected in field number 5 (a) i.e. 'Whether annual general meeting (AGM) held'. ii. Date entered shall be equal to or greater than the financial year end date subject to maximum 9 months from the financial year end date entered in field number 3 i.e. "Financial year to which financial statements relates –".
5 (e)	Whether any extension for AGM granted	i. This field shall be enabled and mandatory in case 'Yes' or 'No' is selected in field number 5 (a) i.e. "Whether annual general meeting (AGM) held". ii. Kindly provide whether any extension for AGM granted.
5 (f)	SRN of form GNL-1	i. This field shall be enabled and mandatory in case 'Yes' is selected in field number 5 (a) i.e. "Whether annual general meeting (AGM) held". ii. Kindly provide SRN of GNL-1.
5 (g)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be enabled and mandatory in case 'Yes' is selected in field number 5 (a) i.e. 'Whether annual general meeting (AGM) held'. ii. Date entered shall be greater than or equal to date entered in field number 5 (d) i.e. "due date of AGM".
6 (b)	Whether Schedule III of the Companies Act, 2013 is applicable	User shall not be able to select 'No' in this field, in case Commercial & Industrial (C&I) or NBFC selected in field number i.e. 6 (a) "Type of Industry".
6 (c)	Whether financial statements have been drawn on the basis of	i. This field shall be enabled only if Financial Year commences on or after April 1, 2015. ii. Kindly provide on which basis financial statements have been drawn.
7	Whether consolidated Financial Statements are also being filed	i. This field shall be mandatory in case of 'Yes' selected in field number 6 (b) i.e. "Whether Schedule III of the Companies Act, 2013 is applicable".

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Field No.	Field Name	Instructions
		ii. Kindly provide whether consolidated Financial Statements are also being filed.
8 (b)	Provide details of comment(s) or supplement(s) received from CAG of India	i. This field shall be mandatory in case 'Yes' is selected in field number 8 (a) i.e. "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". ii. Kindly provide details of comment(s) or supplement(s) received from CAG of India.
8 (c)	Director's reply(s) on comments received from CAG of India	i. This field shall be mandatory in case 'Yes' is selected in field number 8 (a) i.e. "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". ii. Kindly provide director's reply(s) on comments received from CAG of India.
8 (d)	Whether CAG of India has conducted supplementary or test audit under section 143	i. This field shall be mandatory in case 'Yes' is selected in field number 8 (a) i.e. "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". ii. Kindly provide that whether CAG of India has conducted supplementary or test audit under section 143.
11	Describe of state of company's affairs (in brief)	i. This field shall be enabled and mandatory, if 'Yes' is selected in field number 10 i.e. 'Whether detailed disclosure with respect to Director's report Sec 134(3) is attached'. ii. Kindly state the company's affairs (in brief).
12 (a)	Details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016 as provided in the Table below :-	This entire section shall be displayed and mandatory for user in case 'AS Taxonomy' is selected in field number 6 (c) i.e. "Whether financial statements have been drawn on the basis of" and transaction period from 8 <sup>th</sup> November 2016 to 30 <sup>th</sup> December 2016 is overlapping or falling within the financial year mentioned in field number 3 i.e. "Financial year to which financial statements relates – From and to".
13	REPORTING OF CORPORATE SOCIAL RESPONSIBILITY	This field shall be displayed and mandatory only in case of financial year starting on or after 1 <sup>st</sup> April 2021.
13(1)	CSR applicability pursuant to	Select from following drop down menu a) Section 135 b) Report for unspent CSR amount c) Not applicable.

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Field No.	Field Name	Instructions
	<b>Attachments:</b>	<ul style="list-style-type: none"> <li>i. All the attachments except filed a and b shall be either in pdf or jpg format and for field a and b should in xml format.</li> <li>ii. Overall form size along with attachments should be upto 20MB.</li> <li>iii. Tota size of individual attachment in field (c to g) shall be upto 10MB.</li> </ul>
(a)	XBRL financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)	This attachment is mandatory for the user.
(b)	XBRL document in respect Consolidated financial statement	This attachment shall be mandatory in case 'yes' is selected in field number 7 i.e. "Whether consolidated Financial Statements are also being filed".
(c)	Copy of financial statements duly authenticated as per section 134 (including auditors' report and other documents)	This attachment is mandatory for the user.
(d)	Copy of consolidated financial statements duly authenticated as per section 134 (including auditors' report and other documents)	This attachment shall be mandatory in case 'yes' is selected in field number 7 i.e. "Whether consolidated Financial Statements are also being filed".
(e)	Supplementary or test audit report under section 143	This attachment is mandatory in case 'yes' is selected in field number 8 (d) i.e. "Whether CAG of India has conducted supplementary or test audit under section 143".
(f)	Details of comments of CAG of India	This attachment is mandatory in case 'yes' is selected in field number 8 (a) i.e. "In case of a govt. company....".
(g)	Optional attachments (if any)	<ul style="list-style-type: none"> <li>i. This field can be used to provide any other information.</li> <li>ii. Please note that the user has an option to upload up to five optional attachments.</li> </ul>
	<b>Declaration</b>	Kindly select all checkboxes.
	<b>To be digitally signed by Designation</b>	<ul style="list-style-type: none"> <li>i. Kindly ensure that the webform is digitally signed by Director /Manager/ Secretary/Managing director /CEO/CFO/Liquidator /Interim Resolution Professional (IRP)/ Resolution Professional (RP).</li> <li>ii. In case the status of the company is "Under CIRP" or "Under Liquidation", then the user shall be able to select only</li> </ul>

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Field No.	Field Name	Instructions
		Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator. iii. 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 manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or Membership number of the secretary	i. In case the person digitally signing the form is a Director- Enter the approved DIN. ii. In case the person digitally signing the form is a Manger/CEO/CFO/IRP/RP – Enter the valid PAN. iii. In case the person digitally signing the form is secretary– Enter the valid membership number.
	<b>Certificate by practicing professional</b> To be digitally signed by:	The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform.
	Chartered Accountant (in whole-time practice) or Cost Accountant (in whole-time practice) or Company Secretary (in whole-time practice)	Select the relevant category of the professional and whether he/ she is an associate or fellow.
	Whether associate or fellow	
	Membership Number	i. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
	Certificate of practice number	ii. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. iii. Please ensure that the membership/certificate of practice number of the professional corresponds to the ‘Associate’ or ‘Fellow’ member category selected in the webform.

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### 3.2 Other instructions to fill Form No. AOC-4 XBRL

Buttons	Particulars
Choose File	<ul style="list-style-type: none"> <li>i. Click the 'Choose File' button to browse and select a document that is required to be attached.as a supporting to Form No. AOC-4 XBRL.</li> <li>ii. All the attachments should be uploaded in <b>pdf or .jpg format</b>. The total size of the document being submitted can be <b>up to 20 MB</b>.</li> <li>iii. The user has an option to attach multiple files as attachments within the form.</li> </ul>
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	<ul style="list-style-type: none"> <li>i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform.</li> <li>ii. The 'Save' option will be enabled only after entering the <b>CIN</b>.</li> <li>iii. This is an optional field.</li> <li>iv. 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.</li> <li>v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.</li> </ul>
Submit	<ul style="list-style-type: none"> <li>i. This is a mandatory field.</li> <li>ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed.</li> <li>iii. In case at the submission of webform no errors are detected by the system the submission will be successful.</li> </ul>



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#### 4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

##### 4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Adopted financial statements (in case of OPC)	The Companies (Registration Offices and Fees) Rules, 2014		Financial year end date	180 days	
2	Provisional Un-adopted financial statements	The Companies (Registration Offices and Fees) Rules, 2014		Actual date of AGM. In case date of AGM is not entered then due date of AGM (shall be extended due date, if extended)	30 days	
3	Filing of Adopted financial statement by a company other than OPC	The Companies (Registration Offices and Fees) Rules, 2014		Calculated AGM date or Calculated due date of AGM whichever is earlier  Calculated AGM date: Date of Adjourned AGM. If not entered then actual date of AGM.  Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended).	30 days	
4	Revised consolidated financial statements u/s 130 or 131	The Companies (Registration Offices and Fees) Rules, 2014		Date of order of competent authority	30 days	
5	Filing of provisional un-adopted financial statements (in case of Producer Company, where type of company should be 'Producer Company')	The Companies (Registration Offices and Fees) Rules, 2014		AGM date or Calculated due date of AGM whichever is earlier  Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended)	60 days	
6	Filing of adopted financial statements (in case of Producer Company, where type of company should be	The Companies (Registration Offices and Fees) Rules, 2014		Calculated AGM date or Calculated due date of AGM whichever is earlier  Calculated AGM date:	60 days	



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	‘Producer Company’)	Date of Adjourned AGM. If not entered then actual date of AGM.		
		Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended).		

*Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.*

**4.1.1 The Companies (Registration of offices and Fees) Rules, 2014**

**Table 1 – Normal Fee**

**Fees (In case of Indian company having share capital)**

Nominal Share Capital	Fee applicable (INR)
Less than 1,00,000	200
1,00,000 to 4,99,999	300
5,00,000 to 24,99,999	400
25,00,000 to 99,99,999	500
1,00,00,000 or more	600

**Fees (In case of Indian company not having share capital)** - INR 200

**Table 2 – Additional Fee**

**Following table of additional fees shall be applicable for delays in filing of annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 beyond 30 June 2018 (Scenario 1):**

Period of delay	Additional fee payable (in INR)
Delay beyond period provided under Section 92(4) of the Act	100 per day
Delay beyond period provided under Section 137(1) of the Act	100 per day

**In addition to the above, the following table of additional fees shall be applicable for delays in filing of belated annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 up to 30 June 2018 (Scenario 2):**

Period of delay	Additional fee payable (in INR)
Up to 30 days	2 times of normal filing fees
More than 30 days and up to 60 days	4 times of normal filing fees

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More than 60 days and up to 90 days	6 times of normal filing fees
More than 90 days and up to 180 days	10 times of normal filing fees
More than 180 days	12 times of normal filing fees

**Table 3 - Steps to calculate the additional fee:**

1. Identify the due date of filing by taking event date + no. of days allowed for filing the form
2. Identify the posting date/filing date.

Scenario 1	Scenario 2
Additional fee [In case due date of filing mentioned in point no. 1 is less than or equal to 30 Jun 2018]:	Additional fee [In case due date of filing mentioned in point no. 1 is equal to or greater than 01 July 2018]:
Additional fee calculated for delay after 30 June 2018	Posting date [minus] Due date * 100
Posting date [minus] 30/06/2018 * 100	
Plus	
Additional fee calculated for delay up to 30 June 2018 as below:	
30/06/2018 [minus] due date calculated in point no.1.	
Based on the no. of delayed days, additional fee mentioned in Table 2 would be applicable.	

### 4.2 Processing Type

Type of Processing	Conditions (if any)
Non-STP	The webform shall be processed in Non-STP mode in the following cases: <ol style="list-style-type: none"> <li>a) Revised Financial statements are filed</li> <li>b) Filing leads to reduction in paid up share capital.</li> </ol>
STP	In all other cases, the webform shall be processed as STP and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

### 4.3 Useful links

1. Link to access Form No. **AOC-4 (XBRL)**: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/aoc-4-xbri.html>

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2. FAQs related to e-filing:

<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUF Ez UdS2er1unacUDRoQ%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>