

Table of Contents

About this Document.....	2
Part I – Law(s) Governing the eForm.....	3
eForm Number as per Companies Act, 1956	4
Part II – Instructions to fill the eForm	4
Specific Instructions to fill the eForm AOC-4 XBRL at Field Level	4
Common Instructions to fill eForm	14
Part III - Important Points for Successful Submission	16
Fee Rules	16
Processing Type.....	18
SRN Generation.....	18
Challan Generation	18
Email.....	18
Annexure A.....	18
Key Note:.....	20
Annexure B.....	21



Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

Part I – Law(s) Governing the eForm

Pursuant to section 137 of the Companies Act, 2013 and rule 12(2) of the Companies (Accounts) Rules, 2014 read with Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015

Purpose of the eForm

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 eform for 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

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

eForm Number as per Companies Act, 1956

23AC- XBRL

23ACA- XBRL

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm AOC-4 XBRL at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	<p>Enter the Valid CIN</p> <p>On clicking the Pre-Fill button, system will automatically display the name, address of the registered office/place of business established in India and email ID of the company.</p> <p>In case there is any change in the email ID, enter the new valid email ID of the company.</p>
3		Financial year to which financial statements relates	<p>Enter the start and end date of the financial year for which this eform is being filed.</p> <p>This eform can be filed for financial year commencing on or after 01/04/2014</p>
4	b (i)	Nature of financial statements	<p>Select an option from following available choices:</p> <ul style="list-style-type: none"> • Provisional un-adopted financial statements • Adopted financial statements • Revised financial statements u/s 130 • Revised financial statements u/s 131 <p>Based on the option selected, further fields in the eform will be displayed/enabled.</p>

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

4	b (ii)	Nature of revision	Select an option from following available choices: <ul style="list-style-type: none">• Financial statement• Directors Report• Both In case purpose selected as 'Revised financial statement 'u/s 130' then purpose shall be auto filled as 'Both' and shall be non-editable
4	b (iii)	Whether provisional financial statements filed earlier	Select whether provisional financial statements have been filed earlier. If the eform is being filed for 'Adopted financial statements', it is mandatory to fill this field. Only OPC can select 'Not Applicable'

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

S. No/ Section Name		Field Name	Instructions
4	b (iv)	Whether adopted in adjourned AGM	If the financial statements were adopted in AGM, select the relevant option and select the date of adjourned AGM in which financial statements were adopted. Only OPC can select 'Not Applicable'
4	b (v)	Date of adjourned AGM in which financial statements were adopted	
4	b (vi)	SRN of form INC28	If the eform is filed for revised financial statements u/s 130 or 131, enter the SRN of INC-28 filed earlier.
4	b (vii)	SRN of form AOC4/AOC-4 XBRL	If the eform is filed for revised financial statements u/s 130 or 131 or if provisional financial statements were filed earlier, enter the SRN of form AOC-4/ AOC-4 XBRL
4	b (viii)	Date of order of competent authority	Enter the date of order of competent authority if the eform is being filed for revised financial statements u/s 130 or 131
5	a	Whether Annual General Meeting (AGM) is held	Select whether AGM is held or not. Only OPC can select 'Not Applicable'
5	b	If yes, date of AGM	If the AGM was held, enter the date of AGM
5	c	Due date of AGM	Enter the due date of AGM.

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

S. No/ Section Name	Field Name	Instructions
5	(d)	Whether any extension for financial year or AGM granted
		Select whether any extension for financial year or AGM was granted. If yes, enter the due date of AGM after grant of extension.
5	(e)	If yes, due date of AGM after grant of extension
6	(a)	Whether Schedule III of the Companies Act, 2013 is applicable
		Select whether Schedule III of the Companies Act, 2013 is applicable or not. If the company is Non-Banking Financial Company (NBFC) registered with RBI or (C&I) Company, then mandatorily select Yes.
6	(b)	Whether financial statements have been drawn on the basis of
		Select whether financial statement has been drawn on basis of 'AS Taxonomy' or 'Ind AS Taxonomy'.
7		Type of Industry
		Select the Type of Industry from available choices: <ul style="list-style-type: none"> • Commercial & Industrial • Banking Company • Insurance Company • Power Company • Non-Banking Financial Company (NBFC) registered with RBI
8		Whether consolidated Financial Statements Required or Not
		If the Schedule III of the Companies Act, 2013 is applicable, select whether consolidated financial statements are required or not

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

S. No/ Section Name		Field Name	Instructions
9	a	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	In case of a government company, select 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. If the Auditor General of India has commented, provide the details of comments and the Director's reply(s) on same.
9	b	Provide details of comment(s) or supplement(s) received from CAG of India	
9	c	Director's reply(s) on comments received from CAG of India	

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

9	d	Whether CAG of India has conducted supplementary or test audit under section 143	Select whether CAG of India has conducted supplementary or test audit under section 143
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S. No/ Section Name	Field Name	Instructions
10		Whether Secretarial Audit is applicable
11		Whether detailed disclosure with respect to Director's report under section 134(3) is attached.
		Select whether secretarial audit is applicable or not
		Select whether detailed disclosure with respect to Director's report under section 134(3) is attached. Note- Details should be capture within the attached instance document if 'Yes' is selected.

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

12.	(a)	Details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016	<p>This Field shall be displayed and mandatory only when financial statement has been drawn on basis of ‘AS Taxonomy’ and transaction period from 8th November 2016 to 30th December 2016 is falling within the current reporting period.</p> <p>Please note that if financial statement has been drawn on basis of ‘Ind AS Taxonomy’, then user will have to provide the details in the relevant taxonomy itself once the same is made available.</p>
S. No/ Section Name	Field Name	Instructions	

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

12	(b)	Whether the auditors have reported as to whether company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and if so, whether these are in accordance with the books of accounts maintained by the company	Select whether the auditors have reported regarding the requisite disclosures for dealings in Specified Bank Notes during the period from 8 th November, 2016 to 30 th December, 2016.
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S. No/ Section Name	Instructions
<p>Attachments</p>	<ol style="list-style-type: none"> 1 XBRL financial statements duly authenticated as per section 134 (including Board’s report, auditors’ report and other documents) – This is a mandatory attachment 2 XBRL document in respect of Consolidated financial statement (Note- This is mandatory if company is having Subsidiary and Yes is selected for consolidated Financial Statements) 3 Statement of subsidiaries as per section 129-Form AOC-1 (Note-To be attached in respect of Foreign subsidiaries) 4 Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM) (Note- This attachment is mandatory if nature of financial statements was selected as 'Provisional Un-adopted financial statements') 5 Statement of the fact and reasons for not holding the AGM. (Note- This attachment is mandatory if AGM was not held) 6 Approval letter of extension of financial year or AGM (Note- This attachment is mandatory if extension was granted for AGM or financial year) 7 Supplementary or test audit report under section 143 (Note- This attachment is mandatory if CAG of India had conducted supplementary or test audit under section 143) 8 Details of comments of CAG of India (Note-This attachment is mandatory if CAG of India had conducted supplementary or test audit under section 143) 9 Optional attachments (s)- if any

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

S. No/ Section Name	Field Name	Instructions
To be digitally signed by	Designation	Select the designation of the person digitally signing the eForm <ul style="list-style-type: none"> • Director • Manager • Secretary • CEO • CFO
	DSC	Ensure the eForm is digitally signed by Director/ Manager/ Secretary/ CEO/ CFO. The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director should not sign the form.
	DIN or Income-tax PAN or Membership number	In case the person digitally signing the eForm is a Director Enter the approved DIN. In case the person digitally signing the eForm is a Manager or CEO or CFO - Enter the PAN. In case the person digitally signing the eForm is a Company Secretary - Enter the membership number of the secretary
Certificate by practicing professional		This eform needs to be verified by a practicing professional. Enter the details of the practicing professional and attach the digital signature.

Common Instructions to fill eForm

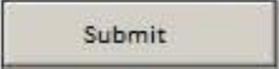
Buttons	Particulars
<p>Pre-Fill</p> 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Prefill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>



Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

Buttons	Particulars
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Pre-scrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Pre-scrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Pre-scrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Pre-scrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee	Logic for Additional Fees	Remarks
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Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

			(Delay Fee)	Event Date	Time limit (days) for filing	
1	Filing of Adopted financial statement by a OPC	The Companies (Registration offices and Fees) Rules, 2014Annexure B		Financial year end date	180 days	N/A
2	Provisional Unadopted financial statement	The Companies (Registration offices and Fees) Rules, 2014Annexure B		Actual date of AGM. In case date of AGM is not entered then due date of AGM (shall be extended due date if entered)	30 days	N/A
3	Filing of Adopted financial statement by a company other than OPC	The Companies (Registration offices and Fees) Rules, 2014Annexure B		Date of Adjourned AGM. If not entered, then actual date of AGM.	30 days	N/A
4	Revised financial statement u/s 130 or 131	The Companies (Registration offices and Fees) Rules, 2014Annexure B		Date of order of competent authority	30 days	N/A

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

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

Processing Type

1. In case Revised Financial statements are filed: Will be processed by the office of Registrar of Companies (**Non-STP**) mode.
2. In case filing leads to reduction in paid up share capital: Will be processed by the office of Registrar of Companies (**Non-STP**) mode.
3. In all other scenarios: Auto approved (**STP** mode)

SRN Generation

On successful submission of the eForm AOC-4 XBRL, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm AOC-4 XBRL and payment of fee, Acknowledgement Receipt will be generated depicting the details of the fees paid by the User to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

The status of request is sent to user in the form of an email at the end of the day to the email id of the company.

Annexure A

Companies Act 2013 - Section 137:

(1) A copy of the financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements under this Act, duly adopted at the annual general meeting of the company, shall be filed with the Registrar within thirty days of the date of annual general meeting in such manner, with such fees or additional fees as may be prescribed within the time specified under section 403:

Provided that where the financial statements under sub-section (1) are not adopted at annual general meeting or adjourned annual general meeting, such un-adopted financial statements along with the required documents under sub-section (1) shall be filed with the Registrar within thirty days of the date of annual general meeting and the Registrar shall take them in his records as provisional till the financial statements are filed with him after their adoption in the adjourned annual general meeting for that purpose:

Provided further that financial statements adopted in the adjourned annual general meeting shall be filed with the Registrar within thirty days of the date of such adjourned annual general

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

meeting with such fees or such additional fees as may be prescribed within the time specified under section 403:

Provided also that a One Person Company shall file a copy of the financial statements duly adopted by its member, along with all the documents which are required to be attached to such financial statements, within one hundred eighty days from the closure of the financial year:

Provided also that a company shall, along with its financial statements to be filed with the Registrar, attach the accounts of its subsidiary or subsidiaries which have been incorporated outside India and which have not established their place of business in India.

(2) Where the annual general meeting of a company for any year has not been held, the financial statements along with the documents required to be attached under sub-section (1), duly signed along with the statement of facts and reasons for not holding the annual general meeting shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held and in such manner, with such fees or additional fees as may be prescribed within the time specified, under section 403.

(3) If a company fails to file the copy of the financial statements under sub-section (1) or subsection (2), as the case may be, before the expiry of the period specified in section 403, the company shall be punishable with fine of one thousand rupees for every day during which the failure continues but which shall not be more than ten lakh rupees, and the managing director and the Chief Financial Officer of the company, if any, and, in the absence of the managing director and the Chief Financial Officer, any other director who is charged by the Board with the responsibility of complying with the provisions of this section, and, in the absence of any such director, all the directors of the company, shall be punishable with imprisonment for a term which may extend to six months or with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees, or with both.

Companies (Accounts) Rules 2014 – Rule 12

Filing of financial statements and fees to be paid thereon. -

(1) Every company shall file the financial statements with Registrar together with Form AOC-4.

(2) The class of companies as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 by the Central Government shall

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format and the Central Government may specify the manner of such filing under such notification for such class of companies.

Explanation.- For the purposes of this sub-rule, the term “Extensible Business Reporting Language” means a standardized language for communication in electronic form to express, report or file financial information by companies under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015

(3) The fees or additional fees referred to in sub-section (1) of section 137 and in the second proviso to the said subsection and in sub-section (2) of the said section shall be as specified in the Companies (Registration Offices and Fees) Rules, 2014.

Key Note:

Vide Notification dated 9th September, 2015, 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 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
4. all companies which were hitherto covered under the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011:

However, companies in Banking, Insurance, Power Sector and Non-Banking Financial Companies are exempted from XBRL filing.

[Back](#)

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

Annexure B

For company having share capital

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

For company not having share capital Rupees 200 per document

Additional fee rules

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 30/06/2018:

Sl. No.	Period of delay	Additional fee payable (in Rs.)
01	Delay beyond period provided under Section 92(4) of the Act	Hundred per day
02	Delay beyond period provided under Section 137(1) of the Act	Hundred per day

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

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 30/06/2018:

Sl. No.	Period of delay	Additional fee payable (in Rs.)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	Beyond 180 days	12 times of normal filing fees

Instruction Kit for AOC- 4 XBRL

(Form for filing XBRL document in respect of financial statement and other documents with the Registrar)

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
<p>Additional fee [In case due date of filing mentioned in point no. 1 is less than or equal to 30 Jun 2018]:</p> <p style="text-align: center;">Additional fee calculated for delay after 30 June 2018</p> <p style="text-align: center;">Posting date [minus] 30/06/2018 * 100</p> <p style="text-align: center;">Plus</p> <p style="text-align: center;">Additional fee calculated for delay up to 30 June 2018 as below:</p> <p style="text-align: center;">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.</p>	<p>Additional fee [In case due date of filing mentioned in point no. 1 is equal to or greater than 01 July 2018]:</p> <p style="text-align: center;">Posting date [minus] Due date * 100</p>

[Back](#)