

Instruction Kit for AoC-4 CFS NBFC (Ind AS)  
Form for filing consolidated financial statement and other documents with the Registrar

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### About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document 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.*

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## Part I – Law(s) Governing the eForm

### Overview

Every NBFC (Ind AS) company having one or more subsidiaries is required to prepare the consolidated financial statements of the company and of all the subsidiaries. Such financial statements, duly adopted in the annual general meeting of the company, shall be filed with the Registrar within thirty days of the date of annual general meeting via e-Form AOC-4 CFS NBFC (Ind AS).

In case the financial statements could not be adopted in the AGM held then un-adopted consolidated financial statements shall be filed within 30 days of date of AGM (due date of AGM if AGM not held or extended due date if any). If AGM is not held for any reason, then such financial statements shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.

In case company needs to revise the consolidated financial statement or Board's report under provisions of section 130 or section 131, then revised consolidated financial statements shall also be filed via e-Form AOC-4 CFS NBFC (Ind AS).

### Section and Rule reference

Section 137 of the Companies Act.2013 and rules made thereunder ([Refer Annexure A](#))

## Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm AOC-4 CFS NBFC (Ind AS) 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.

Field No.	Field name	Instructions
<b>Please use Internet Explorer version 9 or above and Adobe Reader 11 for filing this form.</b>		
<b>SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET</b>		
<b>Part A: I. General information of the company</b>		
1(a)	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website <a href="http://www.mca.gov.in">www.mca.gov.in</a>  Click the <b>Pre-fill</b> button. Upon clicking the button, system shall automatically display the name, registered office address and email id of the company.

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Field No.	Field name	Instructions
		In case there is any change in the email ID, you can enter the new valid email ID which would be updated in MCA records upon processing of this eForm.
3	SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements	<p>Enter an approved SRN of form AOC-4 NBFC (Ind AS) associated with the company. Make sure that no other form AOC-4 CFS NBFC (Ind AS) has been filed against the entered SRN of form AOC-4 NBFC (Ind AS) except if the same was not registered by ROC.</p> <p>Click on Pre-fill button after entering the SRN of AOC-4 NBFC (Ind AS). Based upon the referred form AOC-4 NBFC (Ind AS), the fields from 'Nature of consolidated financial statements' to 'SRN of form INC-28' would be automatically filled in (if applicable).</p>
4(a)	Financial year to which financial statements relates	Start and end date of the financial year for which this eform is being filed will be auto filled based on the SRN of form AoC-4 NBFC (Ind AS) entered. Filing of this form is allowed only for the financial years starting on or after 1st April 2018.
4(b)(i)	Nature of financial statements	<p>Option from the following choices will be auto-selected based on the SRN of form AoC-4 NBFC (Ind AS) entered:</p> <ul style="list-style-type: none"> <li>• Provisional un-adopted financial statements</li> <li>• Adopted financial statements</li> <li>• Revised financial statements u/s 130</li> <li>• Revised financial statements u/s 131</li> </ul>
4(b)(ii)	Nature of revision	<p>In case of filing the revised financial statement and/or boards' report, select the appropriate option from the drop down values provided, like:</p> <ul style="list-style-type: none"> <li>• Financial statement</li> <li>• Directors Report</li> <li>• Both</li> </ul>
4(b)(iii)	Whether provisional financial statements filed earlier	<p>Option from following choices will be auto selected based on the SRN of form AoC-4 NBFC (Ind AS) entered:</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Not applicable</li> </ul>
4(b)(iv)	Whether adopted in adjourned AGM	Option from following choices will be auto selected based on the SRN of form AoC-4 NBFC (Ind AS) entered:
4(b)(v)	Date of adjourned AGM in which financial statements were adopted	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Not applicable</li> </ul>

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Field No.	Field name	Instructions
		Date of the adjourned AGM in case financial statements are adopted in the same, will also be auto filled based on the SRN of form AOC-4 NBFC (Ind AS).
4(b)(vi)	SRN of form INC-28	In case of revised filing, enter the SRN of INC-28 filed for submission of order of the competent authority as specified under section 130 or 131 (as applicable).
4(b)(vii)	SRN of form AOC-4 CFS NBFC (Ind AS)	If case of revised filing, enter the SRN of form AOC-4 CFS NBFC (Ind AS) filed latest for the same financial year as entered in this form. In case of Adopted consolidated financial statements, enter the SRN of Provisional Un-adopted consolidated financial statements if filed earlier
4(b)(viii)	Date of order of competent authority	In case of revised filing, enter the date of order of the competent authority specified under section 130 or 131 (as applicable).
5 (a) to (e)	Whether annual general meeting (AGM) held  If yes, date of AGM  Due date of AGM  Whether any extension for financial year or AGM granted  If yes, due date of AGM after grant of extension	Details related to AGM would be auto-filled based on the SRN of referred form AOC-4 NBFC (Ind AS).  However in case AGM is held post filing of form AOC4 then option 'Yes' can be selected and accordingly enter the date of AGM.
6(b)	Details of directors, manager, secretary, CEO, CFO of the company who have signed the consolidated financial statements	Enter the DIN of the Directors who have signed the consolidated financial statements. It is mandatory to provide details of one Director who has signed the consolidated financial statements.  In case Manager, Secretary, CEO or CFO of the company, enter the Income-tax PAN.  Enter the date of signing of the consolidated financial statements by each signatory.  Click the <b>Pre-fill All</b> button. On clicking the button, system shall automatically display the Name and Designation of the individual as per date of signing the consolidated financial statements entered.

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Field No.	Field name	Instructions
7(b)	Details of directors who have signed the Boards' report	<p>Enter the DIN of the Directors who have signed the Board's report. It is mandatory to provide details of one Director who has signed the boards' report.</p> <p>Enter the date on which the signatories mentioned in the tabular format have signed the Boards' report.</p> <p>Click the <b>Pre-fill All</b> button. On clicking the button, system shall automatically display the Name and Designation of the individuals.</p>
8	Date of signing of reports on the consolidated financial statements by the auditors	Enter the date of signing of reports on the consolidated financial statements by the auditor(s).
9	Number of auditors	Enter the number of auditors and details thereof.
9(a)	Income-tax PAN of auditor or auditor's firm	Enter PAN of the auditor or auditors' firm.
9(b)	Category of auditor	Select whether the auditor is Individual or an Auditor's firm.
9(c)	Membership number of auditor or auditor's firm's registration number	<p>If the category of auditor is selected as individual, provide the membership number.</p> <p>If the category of auditor' is selected as Auditor's firm, enter the firm's registration number.</p>
9(d)	SRN of Form ADT-1	Enter the SRN of form ADT-1 filed for intimation of appointment of the auditor details of whom is entered. If intimation of appointment of auditor is not required under section 139(5)/ (6)/ (7) of the Companies Act, 2013 then enter the SRN 'Z99999999'.
9(e)	Name of the auditor or auditor's firm	Enter the name of the auditor or auditor's firm.
9(f)	Address of the auditor or auditor's firm	Enter the address of the auditor or auditor's firm.
9(g)	Details of the member signing for the above firm	In case of Auditor's firm, the details of the member signing for the auditor's firm will also be required. Enter the name and address of such member.
10(a)	Whether the company has a subsidiary company as defined under clause (87) of section 2	<p>Select whether the company is having any subsidiary as defined under clause (87) of section 2.</p> <p>If yes, indicate the number of subsidiary companies. Based on the number entered, maximum hundred blocks would be enabled for entering the particulars of such subsidiaries.</p>
	CIN of the subsidiary company	Enter the CIN of the subsidiary company.
	Name of the subsidiary company	Click the <b>Pre-fill</b> button. On clicking the button, the Name of the subsidiary company will be auto-filled.

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Field No.	Field name	Instructions
		In case CIN is not available, enter the name manually.
	Provisions pursuant to which the company has become a subsidiary	Select the applicable provision for becoming a subsidiary company from the two available options: <ul style="list-style-type: none"> <li>• Section 2(87)(i)</li> <li>• Section 2(87)(ii)</li> </ul>
10(b)	Whether the company has an associate company or a joint venture as defined under clause (6) of section 2	Select whether the company is having any associate company or joint venture as defined under clause (6) of section 2. If yes, indicate the number of such associate companies or joint ventures. Based on the number entered, maximum hundred blocks would be enabled for entering the particulars of such associate companies or joint ventures. Enter the CIN of the associate company or joint venture. Click the Pre-fill button. On clicking the button, name of the associate company or joint venture will be autofilled. In case CIN is not available, enter the name manually.
11(a)	Whether Schedule III of the Companies Act, 2013 is applicable	Shall be Pre-filled as 'Yes' for NBFCs
11(b)	Type of Industry	Shall be Pre-filled as Non-banking Financial Company (NBFC)
11(c)	Whether company has adopted Ind AS for the first time	State whether Ind AS is adopted for the first time
<p><b>Part B:</b>            Following sections need to be filled in Part B:            I. Consolidated Balance Sheet            II. Detailed Balance Sheet items (Amount in Rupees)            III. Financial Parameters – Balance Sheet items (Amount in Rupees) as on financial year end date            IV. Share capital raised during the reporting period (Amount in Rupees)</p> <p>Please note that 'Figures as at the beginning of (Previous reporting period) (in Rs.) shall be provided in 'Consolidated Balance Sheet' and 'Detailed Balance Sheet items - Statement of Changes in Equity' in case the company has adopted Ind AS for the first time.</p> <p>Refer clause (57) of the section 2 of the Companies Act, 2013 for the definition of 'Net worth'.</p>		
<p><b>SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT</b></p> <p>Following sections need to be filled in Segment II:            I. Statement of Consolidated Profit and Loss            II. Financial parameters - Profit and loss account items (amount in Rupees) during the reporting period</p>		

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Field No.	Field name	Instructions
<b>Segment III: Auditor's Report</b>		
I(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.
1(b)	If yes, provide following details:-	If the Auditor General of India has commented, provide the details of comments and the Director's reply(s) on same.
1(c)	Whether Comptroller and Auditor-General 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
II 1.	<b>Details of remarks made by auditors and applicability of CARO, 2015</b> Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Select whether auditors' report has been qualified or has any reservations or contains adverse remarks.
2.	If yes, number of qualifications or reservations or adverse remarks	If the auditor has provided qualifications or adverse remarks, provide the number of adverse remarks.
2(a)	Auditors' qualifications, reservations or adverse remarks in the auditors' report	Enter the details of auditors' qualifications, reservations or adverse remarks.
2(b)	Directors' comments on qualifications, reservations or adverse remarks of the auditors as per Board's report	Enter the director's reply(s) on auditors' qualifications, reservations or adverse remarks.
3	Whether Companies (Auditors' Report) Order, 2015 (CARO) applicable	Select whether Companies (Auditors' Report) Order, 2015 (CARO) applicable

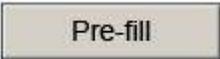
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Field No.	Field name	Instructions
4	Auditors' comment on the items specified under Companies (Auditors' Report) Order, 2015 (CARO)	Select one of the following relevant option against the particulars mentioned in the tabular format: <ul style="list-style-type: none"> <li>• Favorable Remark</li> <li>• Unfavorable remark</li> <li>• Disclaimer remark</li> <li>• Clause not applicable</li> </ul>
<b>SEGMENT-IV- Miscellaneous</b>		
1	Whether the Secretarial Audit is applicable	Select whether a Secretarial Audit is applicable.
2	Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached	Select whether the detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached.
<b>Attachments</b>		
1	Consolidated financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)	Mandatory always
2	Statement of subsidiaries/associate companies/joint ventures as per section 129 - Form AOC-1	Mandatory always
3	Supplementary or test audit report under section 143	Shall be a mandatory attachment in case CAG has conducted supplementary or test audit under section 143.
4	Details of other entity(s)	Shall be an optional attachment.
5	Details of comments of CAG if India	Shall be a mandatory attachment in case CAG of India has commented or supplemented the audit report under section 143 of the Companies Act, 2013.
6	Secretarial Audit Report	This attachment is mandatory if Secretarial Audit was applicable
7	Directors' report as per sub-section (3) of section 134	This attachment is mandatory if the same was mentioned in field 7 of the eform
8	Optional attachment(s) - if any	Any other optional attachment
To be digitally signed by	Designation	Select the designation of the person signing the DSC <ul style="list-style-type: none"> <li>• Director</li> <li>• Manager</li> <li>• Secretary</li> </ul>

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Field No.	Field name	Instructions
		<ul style="list-style-type: none"> <li>• CEO</li> <li>• CFO</li> </ul>
	DSC	<p>Ensure the eForm is digitally signed by Director/ Manager/ Secretary/ CEO/ CFO.</p> <p>The person should have registered his/her DSC with MCA by using the following link (<a href="http://www.mca.gov.in">www.mca.gov.in</a>). If not already register, then please register before signing this form.</p> <p>Disqualified Director should not sign the form.</p>
	DIN or Income-tax PAN or Membership number	<p>In case the person digitally signing the eForm is a Director - Enter the approved DIN.</p> <p>In case the person digitally signing the eForm is a CEO or CFO or manager- Enter the PAN.</p> <p>In case the person digitally signing the eForm is a Company Secretary - Enter the membership number of the secretary</p>
	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
Pre-Fill 	<p>The <b>Pre-fill</b> 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><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
Attach 	<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>

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Buttons	Particulars
Check Form 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> 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.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>
Pre scrutiny 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Pre scrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. Click the <b>Pre scrutiny</b> button again. If there are no errors, a message is displayed “No errors found”. The <b>Pre scrutiny</b> functionality requires Internet Connectivity.</li> </ol>
Submit 	<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 (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing

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1.	Adopted consolidated financial statements (in case of OPC)	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>	Financial year end date	180 days
2.	Provisional Un-adopted consolidated financial statements (in case of other than OPC)	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>	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.	Adopted consolidated financial statements (in case of other than OPC)	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>	Date of Adjourned AGM. If not entered then actual date of AGM.	30 days
4.	Revised consolidated financial statements u/s 130	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>	Date of order of competent authority	30 days
5.	Revised consolidated financial statements u/s 131	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>	Date of order of competent authority	30 days

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

### Processing Type

The eForm will be processed in the office of Registrar of Companies based on processing of the original form AoC-4 NBFC (Ind AS) (referred form). If the same was aut-approved, then this form also will be processed in auto approval mode.

### 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.

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**Annexure A**

**Section 129(3)** Where a company has one or more subsidiaries, it shall, in addition to financial statements provided under sub-section (2), prepare a consolidated financial statement of the company and of all the subsidiaries in the same form and manner as that of its own which shall also be laid before the annual general meeting of the company along with the laying of its financial statement under sub-section (2):

Provided further that the Central Government may provide for the consolidation of Accounts of companies in such manner as may be prescribed.

Explanation. —for the purposes of this sub-section, the word “subsidiary” shall include Associate company and joint venture.

**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.

Provided that where the financial statements under sub-section (1) are not adopted at annual general meeting or adjourned annual general meeting, such unadopted 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 meeting with such fees or such additional fees as may be prescribed.

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.

Provided also that in the case of a subsidiary which has been incorporated outside India (herein referred to as "foreign subsidiary"), which is not required to get its financial statement audited under any law of the country of its incorporation and which does not get such financial statement audited, the requirements of the fourth proviso shall be met if the holding Indian company files such unaudited financial statement along with a declaration to this effect and where such financial

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statement is in a language other than English, along with a translated copy of the financial statement in English.

(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.

(3) If a company fails to file the copy of the financial statements under sub-section (1) or sub-section (2), as the case may be, before the expiry of the period specified [therein], the company shall be liable to a penalty 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 liable to a penalty of one lakh rupees and in case of continuing failure, with further penalty of one hundred rupees for each day after the first during which such failure continues, subject to a maximum of five lakh rupees.

**Rule 12(1A):**

Every Non-Banking Financial Company (NBFC) that is required to comply with Indian Accounting Standards (Ind AS) shall file the financial statements with Registrar together with Form AOC-4 NBFC (Ind AS) and the consolidated financial statement, if any, with Form AOC-4 CFS NBFC (Ind AS).]

**Annexure B**

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

For company having share capital

<b>Nominal Share Capital</b>	<b>Fee applicable</b>
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

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1,00,00,000 or more	Rupees 600 per document
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**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

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

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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 [Refer section 2.2 payment rules of relevant E-form SRS]
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>