

AOC-4 and linked filings FAQs

1. Are there any file size limit exceptions for Annual filing forms?

'List of shareholders, debenture holders' excel attachment size limit is increased to 300 MB in MGT-7 [15 files of 20 MB each].

Generated PDF will not have List of shareholders, debenture holders excel as an attachment. However, data uploaded in these excels will be stored in the system.

2 MB limit of each attachment is removed in the following forms. Attachments can be uploaded beyond 2 MB subject to overall form size limit including all attachments is 10 MB except overall size limit of AOC-4 XBRL is 20 MB.

- AOC-4
- AOC-4 XBRL
- AOC-4 NBFC
- AOC-4 CFS
- AOC-4 NBFC CFS

All other forms attachments and form size limit would continue as the normal process i.e. each attachment size is restricted to 2 MB and the overall form size including all attachments is 10 MB.

2. As in form AOC-4/AOC-4 NBFC/AOC-4 XBRL IND-AS, class wise master is not captured, so in such cases will the paid-up share capital be updated in the system automatically or any form is to be filed for updating paid-up capital in system?

The update of Paid-up capital through Forms AOC-4/AOC-4 XBRL/AOC-4 NBFC is restricted in V3 system and it will only be updated through Form MGT-7/MGT-7A.

3. Will the Company Name/LLP name/FCRN name/Implementing agency/Project name, etc. in the forms be prefilled or is the user required to input the details manually in instances where an excel functionality available?

These values to be entered manually in the excel template. However, the value shall be auto filled based on CIN/LLPIN/FCRN/CSR registration number/ Project ID in the PDF downloaded form after excel upload, in case the entered value in the Excel is not matching with MCA Database . Please check that the correct information is displayed in the PDF file before uploading.

4. What is excel functionality for AOC-4? Which all sections have this functionality?

Excel functionality in Online web form refers to providing details which are in the format of Table through macro enabled excel. Once user enters the number in the relevant field, excel download option would be enabled to fill in the details in excel with required validation.

Below are sections where Excel functionality is implemented in Online web form.

CSR-2 7bii

Number of other than Ongoing Projects for the financial year Form field CSR-2 7b

Number of Ongoing Projects for the financial year Form field CSR-2 10 b
 Number of Ongoing Projects for the financial year Form field CSR-2 10ciii
 Number of Ongoing Projects for the financial year Form field CSR-2 10civ
 Number of other than Ongoing Projects for the financial year Form field CSR-2 11
 Number of CSR Projects Form field CSR-2 12
 Capital assets acquired through CSR Form field
 AOC-1 Associates and JVs Form field
 AOC-1 Subsidiary Details Form field
 AOC-2 Contracts at arm length Form field
 AOC-2 Contracts not at arm length Form field
 Extract of Board's report Section 186 details Form field

5. What are the key points to be considered while filing AOC-4/AOC-4 NBFC?

The following points need to be considered:

- The company for which the form is filed shall have a valid and active/Under CIRP/Under Liquidation CIN.
- The DSC attached in the form is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.
- The applicant of the form is registered as Business User at the MCA portal before filing the webform.
- The signing authority of the form shall have valid and non-expired/non-revoked DSC.
- The authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.
- The company is not flagged for the filing of Form No. INC-22.
- The company has not already filed another Form AOC-4 which is either pending for payment or pending for approval in respect of the same financial year end date.
- 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 e-Filing, under process of Strike off, under liquidation, dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016 and Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016.
- 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.
- 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.
- 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.
- 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'.

- 'Provisional un-adopted financial statement' or 'adopted financial statement' cannot be filed in case form AOC-4 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 filed for the same financial year end date. However, in case the date of AGM was not filled in earlier filed form AOC-4 with purpose 'Provisional un-adopted financial statements' then date of AGM in current form AOC-4 being filed for the purpose 'Adopted financial statements' shall be allowed with the date of AGM.
- This form will not be applicable for the type of companies notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 for filing under XBRL format where type of Industry is 'C&I'.
- Financial end date for which form is getting filed should fall between the Period of appointment entered in field no. 4(i) of Form ADT-1.
- Enter valid membership number in auditors' section.

6. What are the key points to be considered while providing ADT-1 SRN in AOC-4 forms?

SRN of ADT-1 entered in the form should be approved and associated with the Company. Financial year end date for which form is getting filed should fall between the Period of appointment entered in field no. 4(i) of Form ADT-1.

Example:- For Financial year 01 April 2024 to 31 March 2025 filing, SRN of ADT-1 filed for the period 01 April 2023 to 31 March 2024 will not be accepted

7. What is the course of action in case standalone AOC 4/AOC-4 NBFC are submitted on V2. Whether the company is required to cancel the filed forms on V2 and file fresh form as CFS form is linked form in V3? Is there any option available in V3 to file AOC-4 CFS/AOC-4 NBFC CFS independently?

No the Companies are not required to cancel the Standalone AOC 4/AOC-4 NBFC SRN to file CSR-2 form.

AOC-4 CFS/AOC-4 NBFC CFS can be filed independently only for those SRNs for which AOC-4/AOC-4 NBFC were filed in V2. For all the prospective filings, it will be mandatorily filed as a linked form with AOC-4/AOC-4 NBFC.

8. What is the sequence of linked forms filing to AOC-4/AOC-4 NBFC?

Below is the sequence of filing of linked filings to AOC-4/AOC-4 NBFC:

- AOC-4-CFS/AOC-NBFC CFS [If applicable]
- AOC-1 [If applicable]
- AOC-2 [if applicable]
- CSR-2 [if applicable]
- Extract of Auditor's report (Standalone) [Mandatory for all cases]

- Extract of Auditor's report (Consolidated) [if applicable]
- Extract of Board's report [Mandatory for all cases]

9. Attachment 'Directors' report as per sub-section (3) of section 134' got removed in AOC-4, AOC-4 CFS, AOC-4 NBFC and AOC-4 NBFC CFS. Is it required to include 'Boards report' while attaching 'Financial Statements' to these forms?

Yes. Copy of financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents) to be attached mandatorily while filing AOC-4, AOC-4 CFS, AOC-4 NBFC and AOC-4 NBFC CFS.

Also, above mentioned attachment is required to be attached while filing AOC-4 XBRL in addition to XBRL financial statements.

10. Are there any new forms rolled-out as part of Lot 3 forms launch?

Yes. Below are 6 new forms that got rollout in V3 as new webforms which were not available in V2

AOC-2 Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under fourth proviso thereto

Extract of Auditor's Report (Consolidated) Extract of Auditor's Report (Consolidated)

Extract of Auditor's Report (Standalone) Extract of Auditor's Report (Standalone)

Extract of Board's Report Extract of Board's Report

AOC-1 Statement containing salient features of the financial statement of subsidiaries / associate companies/ joint ventures

ADT-4 Report to the Central Government

Note: Except Form No. ADT-4, all other new forms must be filed as linked filing to AOC-4/AOC-NBFC (Ind AS) /AOC-4 CFS/AOC-4 CFS NBFC (Ind AS) as per the applicability mentioned in the linked filing matrix FAQ.

11. What is the applicability of linked filings?

AOC-4/AOC-4 NBFC (Ind AS)			
Sr. No	Linked Form	Conditions for applicability	Availability in V2
1	AOC-1	Applicable in case 'Yes' is selected in field 'Whether the company has a subsidiary company as defined under clause (87) of section 2 OR has an associate company or a joint venture as defined under clause (6) of section 2'	Not available
2	AOC-2	Applicable in case 'Yes' is selected in data field 'Whether any transactions entered with related party	Not available

3	AOC-4 CFS/AOC-4 NBFC CFS	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4	Yes. Only independent filing
4	Form CSR-2	Applicable in 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 parent form is filed for FY 2024-25 onwards	Yes. Only independent filing.
5	Extract of Auditor's report (Standalone) Applicable in all cases		Not available
6	Extract of Auditor's report (Consolidated) Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not'		Not available
7	Extract of Board's report Applicable in all cases		Not available
AOC-4 XBRL			
Sr. No	Linked Form	Conditions for applicability	Availability in V2
1	CSR-2	Applicable in 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 parent form is filed for FY 2024-25 onwards'	Not available
AOC-4 CFS			
1	Extract of Auditor's report (Consolidated) Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4		Not available
AOC-4 CFS NBFC (Ind AS)			
1	Extract of Auditor's report (Consolidated) Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4		Not available

12. Are AOC-1, AOC-2, Extract of Board's Report, Extract of Auditors Report [Standalone] and Extract of Auditors Report [Consolidated] applicable to AOC-4 XBRL?

No, the forms mentioned in the question are not applicable in the case of AOC-4 XBRL filing. Only CSR-2 form can be filed as linked form to AOC-4 XBRL.

13. Which forms can be filed in Offline mode?

Below mentioned forms can be filed either in Online or Offline mode:

Sl. No.	Applicable forms	Linked forms
1	AOC-4	All applicable linked forms
2	AOC-4 NBFC	All applicable linked forms
3	AOC-4 CFS [If filed independently] Extract of Auditors Report [Consolidated]	
4	AOC-4 NBFC CFS [If filed independently] Extract of Auditors Report [Consolidated]	
5	MGT-7	N/A
6	MGT-7A	N/A

14. Whether CSR-2 is required to be filed separately or independently?✓

Independent filing of CSR-2 is allowed only for the FY 2020-21, 2021-22, 2022-23, 2023-24 and FY 2024-25[already filed in V2] which are required to report CSR as per relevant rules. From Financial year 2024-25 onwards in V3, form to be filed as linked filing with AOC-4/AOC-4 NBFC/AOC-4 XBRL based on the applicability mentioned FAQ no. 1.

15. In V2 portal the email ID of the Company can be changed by entering a new email ID in most of the forms including Annual filing forms. Is this functionality available in V3 Annual filing forms?

Functionality of changing email Id of the company is not available through e forms in V3 system. Presently, stakeholders can change the email ID of the Company/LLP by creating a Company/LLP business user and updating the email ID through the 'Profile update' page. Once the email ID is updated, it will automatically be reflected in the Company master.

16. Will the Taxonomy of the AOC -4 XBRL remain the same or is any new Taxonomy applicable to AOC-4 XBRL in V3 system?

IND-AS Taxonomy 2017 and C&T Taxonomy 2016 will continue to be same in the current system.

17. Whether new annual filing forms will accept rounded off values [in thousands/millions/ lakhs/crores]?

No. Figures in New annual filing forms to be provided in absolute figures in Rupees instead of Round off figures.

18. In case there is any variation in the details of previous year figures prefilled in the current year filings, will system allow to change it?

Yes. Previous year values prefilled in Balance Sheet and Profit and Loss Account are editable. Further note that in the MCA V3 portal in field trade payable and other income, the value will not prefill if previous year filing was done in MCA V2 portal. User are required to enter value manually.

19. In Form AOC-4, is it mandatory to provide the reason for change in pre-filled figures of previous reporting period in Balance sheet including Annual filing forms?

No. it is not mandatory.

20. If ADT-1 filed for 5 yrs, will system allow entering the SRN in 5 FYs?

Yes, ADT-1 SRNs filed for multiple FYs can be entered in AOC-4 form. However, stakeholders are ensured to check that the FY end date should fall between Period from and Period To entered in field no. 4(i) in Form ADT-1.

Further note the period of appointment must correspond to the Financial Year Start Date (1st April) and End Date (31st March) for which the auditor is being appointed.

- For newly incorporated companies, the Start Date should be the Date of Incorporation.
- Do not mention the Date of AGM while filling this field.

Example: - If ADT-1 is filed for the FYs 2023 to 2027, then same SRN can be referred for all 5 FYs i.e. from FY 2022-23 to FY 2026-27.

21 ADT-1 is not mandatory for the appointment of first auditor. How to file AOC-4 form without ADT-1 SRN?

Although Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014, only mentions Section 139(1) – appointment of auditors and not Section 139(6) – appointment of the first auditor, it is recommended that companies file Form ADT-1 even for the appointment of the first auditor. In case ADT-1 SRN is not available for first auditor, Z99999999 SRN can be entered.

22. For a Company which has been hitherto filing XBRL Forms, if the XBRL Forms requirement conditions are ceased, still the Company is forced to file in XBRL Form. Is this requirement waived off?

The companies that have once filed their financial statements with the ROC in XBRL under Section 137 of the Act must continue to file their financial statements, AOC-4 and other

documents in XBRL only, even when they cease to fall under the classes of companies mentioned above.

The Companies that have filed financial statements with the ROC in AOC-4 XBRL under Section 137 must continue to do so, even if they no longer fall under the class of Company as mentioned above.

Example:- If the company's turnover in FY 2023 24 was ₹100 crore or more, AOC 4 XBRL was applicable and duly filed.

In FY 2024 25, even though the turnover is ₹95 crore (below the prescribed limit), the company is still required to file AOC 4 XBRL, as once XBRL filing becomes applicable, it continues in subsequent years unless specifically exempted.

23. It is mandatory to attach Board Report in AOC Forms?

Yes. A copy of financial statements including consolidated financial statements, duly authenticated in accordance with the provisions of section 134 of the Companies Act, 2013 shall be mandatory attached with Form No. AOC-4/ AOC-4 CFS/ AOC-4 NBFC/AOC-NBFC CFS. The Financial statement includes the Board report auditor Report and other applicable forms.

24. My Company is NBFC company while IND-AS is not applicable to my company. In this Scenario which Form I am required to file?

Form AOC-4 NBFC is required to be filed only if your Company is following IND-AS. If your company is NBFC Company not following IND-AS, AOC-4 form is required to be filed.

25. Which linked is applicable for filing form AOC-4 XBRL under MCA V3?

For the F.Y. 2024-25, only form CSR-2 if applicable, is required to file as linked form with AOC-4 XBRL.

26. How to validate the XBRL Instance document?

Please use the latest XBRL Validation Tool V5.1 of the MCA XBRL Toll for -Form AOC-4 XBRL (For C&I and IND-AS Taxonomies)

27. What are the key points to be noted in case of any issue with respect to small company while filing annual filing forms?

- Small company logic is checked as on the date of filing of the form.
- Companies are required to file their annual filing forms in sequential manner in case small company flag changes are there in subsequent year filings.
- Holding and/or subsidiary details to be provided correctly in AOC-4/AOC-4 XBRL/AOC-4 NBFC.
- If there is any change in small company flag due to Turnover, Paid-up capital, holding company, subsidiary company, same would get updated only after approval of AOC-4/AOC-4

XBRL/AOC-4 NBFC/MGT-7/MGT-7A.

- In case small company flag is 'No' in the system due to previous year filings and become small company during the current reporting period, company has to file AOC-4/AOC-4 XBRL/AOC-4 NBFC form [with professional certification] and upon approval, small company flag will be set to 'Yes'.

- In case small company becomes holding or subsidiary company during the current reporting period, company has to file AOC-4/AOC-4 XBRL/AOC-4 NBFC to update small company flag as 'No' and then proceed to file MGT-7.

- In case normal company become small company, company has to file AOC-4/AOC-4 XBRL/AOC-4 NBFC to update small company flag as 'Yes' and then proceed to file MGT-7A.

28. Where can I access Frequently Asked Questions [FAQs] on Corporate Social Responsibility (CSR) issued by MCA?

Please refer to General Circular No.14/2021 dated 25-08-2021 provided in the link below for FAQs issued by MCA on CSR.

<https://www.csr.gov.in/content/csr/global/master/home/helpandfaqs.html>

29. I have spent money on CSR activities Voluntary, am I required to file CSR-2 form?

Form CSR-2 is required to file only when company is falling within the prescribed limit of section 135 or there is some unspent amount of previous three years.

30. What are the key points to be considered while filling excels for CSR projects?

Section 7(b)(i) – Details of CSR amount spent against ongoing projects for the financial year/Section 10(c)(iii) - Details of amount spent against new ongoing CSR project in the financial year:

- i. In case number entered is greater than zero, 'Download' excel option would be enabled.
 - ii. Download the excel and fill the required details. Below are the important points to be considered while updating the excel:
 - a. If One project belongs to Multiple locations viz. multiple states or single State having multiple Districts, please provide the details in separate row for each such locations.
 - b. Please ensure to provide same serial number and other details except the locations for the project stated hereinabove.
 - c. The excel submission will be restricted if unique Serial numbers in the excel does not match with 'Number of Ongoing Projects for the financial year' entered in the webform.
 - d. In case the excel has same serial number with multiple rows [due to Multiple States or single State to multiple Districts], value entered in the first row will be considered.
 - e. 'Total' field shall be displayed only in the PDF by taking CSR amount spent value from excel. Please check that correct 'Total amount' is displayed in the PDF file before uploading.
- Section 7(b)(ii) – Details of CSR amount spent against other than ongoing projects for the financial year/Section 10(c)(iv) - Details of amount spent against new other than ongoing projects in the financial year:

- i. In case number entered is greater than zero, 'Download' excel option would be enabled.
- ii. Download the excel and fill the required details. Below are the important points to be considered while updating the excel:
 - a. If One project belongs to Multiple locations viz. multiple states or single State having multiple Districts, please provide the details in separate row for each such locations.
 - b. Please ensure to provide same serial number and other details except the locations for the project stated hereinabove.
 - c. The excel submission will be restricted if unique Seral numbers in the excel does not match with 'Number of Projects for the financial year' entered in the webform.
 - d. In case the excel has same serial number with multiple rows [due to Multiple States or single State to multiple Districts], value entered in the first row will be considered.
 - e. 'Total' field shall be displayed only in the PDF by taking CSR amount spent value from excel. Please check that correct 'Total amount' is displayed in the PDF file before uploading.
- Section 10(b) - Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):
 - i. Number of ongoing projects:
 - a. This field shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. "Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year.
 - b. In case number entered is greater than zero, 'Download' excel option would be enabled.
 - c. Please ensure to download the excel and fill the required details
 - ii. Project ID:
 - a. Shall be in the format FY_Sr No for each company.
 - b. Please ensure that the Project Id entered in the excel file is valid and associated with the Company.
 - iii. Name of the Project:
 - a. The value shall be pre-filled based on the Project-Id entered, when excel is uploaded.
 - iv. Amount spent for the project at the beginning of the Financial Year (in INR):
 - a. Please enter the value. However, if entered amount does not match with 'Unspent master'. Cumulative Amount then the said value shall be pre-filled based on the Project-Id, when excel is uploaded. Upon prefill of the value, spent value will also change accordingly.

31. What should I do if I click on edit or any field in which I want to enter data, the field is disabled.

While filing Form AOC-4, please note that the page is divided into multiple sections, each having its own "Save" button.

- It is mandatory to click the "Save" button after completing each section.
- Failure to do so may result in error messages appearing in the relevant fields.

32. I am getting error while uploading the signed form that PDF version is incorrect. What should I do.

Please delete any previously downloaded versions of the form before proceeding and always use the latest downloaded form.

33. Are you experiencing issues with auto-prefilling in the field(s) " Figures as at the end of (Previous Reporting Period)" in form AOC-4/ AOC-4 CFS?

To resolve this issue Fill in section of Part-A- General information Click to "Save" . Once saved, the previous year's data will auto-prefill in the relevant sections of Form

34. Are you facing an error while entering SRN or DIN and details are not getting prefilled.?

If yes, Please note that multiple tab of MCA Website is not opened in your browser, which may result log out of your session. If you want to open any information from MCA Website, then please open MCA website on different browser.

35. Are you facing error that In AOC-4 set of forms SRN of ADT-1 showing Invalid SRN?

If yes, Please check SRN of ADT-1 is Approved, associated with Company, and F.Y. end date selected in AOC-4 shall fall between from and to date mentioned in ADT-1 SRN.

Example:-For Financial year 01 April 2024 to 31 March 2025 filing, SRN of ADT-1 filed for the period 01 April 2023 to 31 March 2024 will not be accepted

36. What should I do if forget the SRN of ADT-1 while filing AOC-4?

You can access SRN of ADT-1 including SRN of AOC-4 and MGT-7 in Tab "Check Annual filing Status" in FO services by entering th CIN/Name of the Company

37. How should transactions be reported in Form AOC 2 that are related parties as per Accounting Standards but not under Section 188?

Form AOC 2 is specifically meant for disclosure of contracts or arrangements with related parties covered under Section 188(1). Accordingly, such Accounting Standard–based related party transactions should be disclosed only in the Notes to Accounts in the financial statements