

Instruction Kit for webform AOC-1

(Statement containing salient features of the financial statement of Subsidiaries/ associate companies/ joint ventures)

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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the AOC-1 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.

Users are 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-1 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.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to first proviso to sub-section (3) of section [129](#) read with [rule 5](#) of Companies (Accounts) Rules, 2014

1.1 Purpose of the webform

The linked webform AOC-1 aims to simplify the process for filing the Statement containing salient features of the financial statement of Subsidiaries/ associate companies/ joint ventures and the user shall be required to file this together with Form AOC-4 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’.

1.2 Important Check Points while filling up the webform

- ✓ *Please read the instructions and guidelines carefully before filling online application forms.*
- ✓ *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 as provided in the form.*
- ✓ *Please ensure that the 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.*
- ✓ *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.*

2 PART II – ACCESSING THE FORM NO. AOC-1 APPLICATION

2.1 Application Process for Form No. AOC-1

2.1.1 Initial Submission

2.1.1.1 Access to linked Form

This linked form will be accessed after successful submission of Parent form. The user will proceed to the linked forms (as applicable) in the below mentioned sequence :-

- i. AOC-4 CFS
- ii. AOC-1
- iii. AOC-2
- iv. CSR-2
- v. Extract of Auditor's report (Standalone)
- vi. Extract of Auditor's report (consolidated)
- vii. Extract of Board's report

2.1.2 Resubmission

This section is not applicable for Linked form on a standalone basis.

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform ‘AOC-1’ at Field Level

Instructions to fill the webform AOC-1 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
Part A	Name of the Company	i. This field shall be prefilled from the AOC-4 form (Master form) ii. This field shall be non-editable for the user.
1	Number of subsidiaries	i. The Field would be enabled and mandatory if value entered is greater than “0” ii. User will provide details of subsidiary through excel functionality. iii. If value is 0 then leave field blank. iv. User may download the excel and fill in the details and upload the excel on the portal. v. Refer excel given in the webform vi. Number provided in this field shall match with the no. of rows in the excel vii. Either subsidiary and/or Associate/joint venture in field 4 details need to be provided
	CIN/any other registration number of subsidiary company	i. CIN shall be valid CIN/FCRN/LLPIN ii. Shall be other than the CIN entered in field 1(a) & in field 8(b) of AOC-4 form iii. CIN /any other registration number entered should be unique within the Block
	Profit after taxation	i. This field shall be auto calculated
	% of shareholding	i. The value in this field shall not be more than 100% in any subsidiary
2	Number of subsidiaries which are yet to commence operations (optional)	i. Rows would be generated based on the no. provided. ii. Maximum 20 rows shall be generated. iii. If no. of rows exceeds beyond 20, the user can provide details in 'Optional Attachment'.
	CIN /any other registration number	i. Entered value shall be a valid CIN/FCRN/LLPIN ii. Shall be other than the CIN entered in field 1(a) & in field 8(b) of AOC-4 form iii. CIN /any other registration number entered should be unique within the Block
	Names of subsidiaries which are yet to commence operations	i. The field would be non-editable if it is Prefilled basis the CIN/FCRN/LLPIN. ii. Otherwise, it will be a text box

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Field No.	Field Name	Instructions
3	Number of subsidiaries which have been liquidated or have ceased to be a subsidiary during the year.	i. Rows would be generated based on the no. provided. ii. Maximum 20 rows shall be generated. iii. If no. of rows exceeds beyond 20, the user can provide details in 'Optional Attachment'.
4	Number of Associate / Joint Venture	i. The Field would be enabled and mandatory if value entered is greater than “0” ii. If value is 0 then leave field blank. iii. User will provide details of Associate / Joint Venture through excel functionality. iv. User may download the excel and fill in the details and upload the excel on the portal. v. Refer excel given in the webform vi. Number provided in this field shall match with the no. of rows in the excel vii. Details in either subsidiary in field 1 and/or Associate/joint venture in field 4 is required to be provided
5	Number of associates or joint ventures which are yet to commence operations	i. Rows would be generated based on the no. provided. ii. Maximum 20 rows shall be generated. iii. If no. of rows exceeds beyond 20, provide details in 'Optional Attachment'.
6	Number of associates or joint ventures which have been liquidated or have ceased to be associate or joint venture during the year	
	Attachments:	All the attachments shall be either in pdf or jpg or excel format.
(a)	Optional attachments (if any)	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments of size of each individual attachment up to 2MB.
	Declaration	Kindly fill in the details.
	To be digitally signed by Designation	i. Kindly ensure that the webform is digitally signed by (Director/Manager/Secretary/CEO/CFO/Interim Resolution Professional (IRP)/ Resolution Professional (RP)/Liquidator) ii. In case the status of the company is "Under CIRP" or "Under Liquidation", then the user shall be able to select only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator.

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Field No.	Field Name	Instructions
		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.
	Certificate by practicing professional 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-1

Buttons	Particulars
Choose File	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-1. ii. All the attachments should be uploaded in excel or pdf or .jpg format. The total size of the document being submitted can be up to 10 MB viz. 5 documents of maximum 2 MB each. iii. The user has an option to attach multiple files as attachments within the form.
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	i. The user has an option to download the attached file(s) using the "Download" option provided against each attachment. ii. The user can download the excel file using the "Download" button
Upload	The user will upload the excel file using "upload" button
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The 'Save' option will be enabled only after entering the CIN. iii. This is an optional field. 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. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Previous	i. Click on the previous button to navigate to the previous form or previous page
Proceed	i. This is a mandatory field. ii. When the user clicks on the proceed button the details filled in the webform are auto saved and the system verifies the webform. In case errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the user will be taken to the other linked form (as applicable).

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

Not Applicable.

4.2 Processing Type

The linked webform shall be processed based on conditions applicable to Parent form.

4.3 Useful links

1. Linked to AOC-4, link to access Form No. AOC-4: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-aoc4.html>
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: [Payment](#)