

(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)

Table of Contents

1	PART I – LAW(S) GOVERNING THE WEBFORM	3
1.1	Purpose of the webform	3
1.2	Important Check Points while filling up the webform	3
2	PART II – ACCESSING THE FORM NO. AOC-2 APPLICATION	4
2.1	Application Process for Form No. AOC-2	4
2.1.1	Initial Submission	4
2.1.2	Resubmission	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	5
3.1	Specific Instructions to fill webform ‘AOC-2’ at Field Level	5
3.2	Other instructions to fill Form No. AOC-2	7
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	8
4.1	Fee rules	8
4.2	Processing Type	8
4.3	Useful links	8

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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-2 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-2 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 clause (h) of sub-section (3) of [section 134](#) of the Act and [Rule 8\(2\)](#) of the Companies (Accounts) Rules, 2014.

Purpose of the webform

The linked webform AOC-2 aims to simplify the process for filing the 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. The user shall be required to file the AOC-2 form as a linked form together with Form AOC-4 in case 'Yes' is selected in field 'Whether any transactions entered with related party? 'in the Form AOC-4'.

1.1 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.

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

2.1 Application Process for Form No. AOC-2

2.1.1 Initial Submission

2.1.1.1 Access to linked Form

This linked form will be accessed after the successful submission of AOC-4 form, *viz. 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-2' at Field Level

Instructions to fill the webform AOC-2 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 contracts or arrangements or transactions not at arm's length basis	i. User will provide details through excel functionality. ii. The Field would be enabled and mandatory if value entered is greater than "0" iii. User may download the excel and fill in the details and upload the excel on the portal. iv. Number provided in this field shall match with the no. of rows in the excel v. Either Number of contracts or arrangements or transactions not at arm's length basis or Number of material contracts or arrangement or transactions at arm's length basis details need to be provided
-	CIN in case of Company, LLPIN in case of LLP, FCRN, Foreign registration number in case of Foreign company and PAN / Passport (depending upon the person is Indian / Non-resident) or any other registration number	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
	Name(s) of the related party	i. This field shall be prefilled from the value provided in the above field and shall be non-editable. ii. If not prefilled, then it shall be a free textbox
-	Date on which the resolution was passed in the General meeting as required under first proviso to section 188	i. Date shall be equal to or greater than the date of approval by the board entered and less than or equal to the system date
-	SRN of MGT-14	i. The SRN provided shall be a valid SRN associated with the Company
2	Details of material contracts or arrangements or transactions at arm's length basis	i. User will provide details through excel functionality. ii. The Field would be enabled and mandatory if value entered is greater than "0"

(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)

Field No.	Field Name	Instructions
		iii. User shall download the excel and fill in the details and upload the excel on the portal. iv. Number provided in this field shall match with the no. of rows in the excel uploaded v. Either Number of contracts or arrangements or transactions not at arm's length basis or Number of material contracts or arrangement or transactions at arm's length basis details need to be provided
	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. 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.

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3.2 Other instructions to fill Form No. AOC-2

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-2. 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. 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 to save 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).

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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=cFUFEEzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related Services: [Payment](#)