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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 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.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:

Part I – Law(s) governing the webform

Part II – Accessing the Form No. AOC-4 CFS NBFC 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.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 137 of the Companies Act, 2013 read with Rule 12(1A) of the Companies (Accounts) Rules, 2014.

1.1 Purpose of the webform

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 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 webform AOC-4 CFS NBFC (Ind AS).

Form	Description	Applicability
Extract of Auditor's Report (Consolidated)	Extract of Auditor's Report	Applicable in cases where consolidated AOC-4 is filed (such as AOC-4 CFS and AOC-4 NBFC CFS)

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application forms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please note that in case of resubmission, application of AOC-4 CFS NBFC shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.*
- ✓ *Please note that the company for which the webform is being filed shall have a valid and approved valid and active/Under CIRP/Under Liquidation CIN..*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.*
- ✓ *Please ensure that 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.*

- ✓ *Please ensure that applicant shall have SRN of AOC-4 NBFC (Ind AS) form filed for the same financial year for which AOC-4 CFS NBFC (Ind AS) is being filed .*
- ✓ *Please ensure that there shall not be any other form AOC-4 CFS NBFC (Ind AS) approved or pending for payment/approval against the entered SRN of form AOC-4 NBFC (Ind AS).*
- ✓ *Please note that filing of webform AOC-4 CFS NBFC (Ind AS) shall be allowed in case 'Current financial year - From date' is greater than or equal to 1 April 2018.*
- ✓ *Please ensure that 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 eFiling, Under process of Strike off, Captured, To be Migrated, Dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016, Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016.*
- ✓ *Please ensure that 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.*
- ✓ *Please ensure that 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.*
- ✓ *Please ensure that SRNs of ADT-1/INC-28/AOC-4 NBFC/MGT-14/GNL-1/AOC-4 NBFC CFS [wherever applicable] entered in the form are approved and associated with the Company..*
- ✓ *Please ensure that FY start date and end date should fall between Period from and Period To entered in field no. 4(i) of Form ADT-1.*
- ✓ *Please ensure to enter valid membership number in auditors' section.*
- ✓ *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.*
- ✓ *Please note that if the status of the company is "Under CIRP" or "Under Liquidation", only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can sign the form by affixing his/her DSC.*
- ✓ *Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.*

2 PART II – ACCESSING THE FORM NO. AOC-4 CFS NBFC APPLICATION

2.1 Application Process for Form No. AOC-4 CFS NBFC

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials[1]

STEP 3: Select "MCA services"

STEP 4: Select "Company e-Filing" module

STEP 5: Navigate to the header " Annual filings"

STEP 6: Access "Form AOC 4 NBFC CFS – Form for filing consolidated financial statements for NBFCs

STEP 7: Enter the SRN of webform AOC-4 NBFC (optional[2])

STEP 8: Fill up the application

STEP 9: Fill up the linked forms as applicable -Extract of Auditor's Report [Consolidated](If filed as standalone form).

STEP 10: Save the webform as a draft (optional)[3]

STEP 11: Submit the webform

STEP 12: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 13: Affix the DSC in Parent and applicable linked forms. (If filed as standalone form).

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 16: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Company Form AOC-4 CFS NBFC (Ind AS) through search bar on MCA homepage (website search)[4]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter the SRN of webform AOC-4 NBFC (Ind AS) (optional[2])

STEP 5: Fill up the application

STEP 6: Fill up the linked forms as applicable -Extract of Auditor's Report [Consolidated](If filed as standalone form).

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[1] In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting "Form for filing consolidated financial statements and other documents with the Registrar" in case the user is not already logged in.

[2] This step shall be applicable only when form AOC-4 CFS NBFC (Ind AS) is being filed as a standalone form. The user will be required to enter the SRN of AOC-4 NBFC (Ind AS) form and the company information will be auto populated based on the SRN entered. In case of linked filing, company details will be auto-filled from AOC-4 NBFC form.

[3] The option to save the webform as a draft shall be enabled once the user enters the "CIN".

[4] In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 7: Save the webform as a draft (optional)[3]
STEP 8: Submit the webform
STEP 9: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)
STEP 10: Affix the DSC in Parent and applicable linked forms. (If filed as standalone form).
STEP 11: Upload the DSC affixed pdf document on MCA portal
STEP 12: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)
STEP 13: Acknowledgement is generated

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage
STEP 2: Login to MCA portal with valid credentials
STEP 3: Access application history through user dashboard
STEP 4: Select AOC-4 CFS NBFC (Ind AS) application with status as 'Resubmission required'
STEP 5: Fill up the application
STEP 6: Save the webform as a draft (optional)[3]
STEP 7: Submit the webform
STEP 8: SRN is updated
STEP 9: Affix the DSC in Parent and applicable linked forms.(If filed as standalone form).
STEP 10: Upload the DSC affixed pdf document on MCA portal[5]
STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)
STEP 12: Acknowledgement is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)
STEP 2: Login to MCA portal with valid credentials
STEP 3: Fill up the application
STEP 4: Save the webform as a draft (optional)[3]
STEP 5: Submit the webform
STEP 6: SRN is updated
STEP 7: Affix the DSC in Parent and applicable linked forms. (If filed as standalone form).
STEP 8: Upload the DSC affixed pdf document on MCA portal[5]

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[5] For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform 'AOC-4 CFS NBFC (Ind AS)' at Field Level

Instructions to fill the webform AOC-4 CFS NBFC (Ind AS) 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
1	SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements	i. This field shall be enabled and mandatory in case AOC-4 CFS NBFC (Ind AS) is being filed as a standalone form and not as a linked form. ii. Kindly enter the valid SRN.
2	Corporate Identity Number (CIN)	i. These fields shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. These fields shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. Kindly note that these fields shall be non-editable to the user.
3 (a)	Name of the company	
3 (b)	Address of the registered office of the company	
3 (c)	email ID of the company	
4 (a)	**Financial year to which financial statements relates –** From (DD/MM/YYYY)	i. These fields shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements. ii. These fields shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. These fields shall be non-editable to the user.
	Financial year to which financial statements relates – To (DD/MM/YYYY)	
4 (b) (i)	Nature of consolidated financial statements	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. This field shall be non-editable to the user. iv. Please note that 'Provisional unadopted consolidated financial statements' shall be prefilled in case value selected in Form AOC-4 NBFC (Ind AS) as 'Provisional unadopted financial statements'. v. Please note that 'Adopted consolidated financial statements' shall be prefilled in case value selected in Form AOC-4 NBFC (Ind AS) as 'Adopted financial statements.' vi. Please note that 'Revised consolidated financial statements u/s 130' shall be prefilled in case value selected in Form

Field No.	Field Name	Instructions
		AOC-4 NBFC (Ind AS) as ''Revised financial statements u/s 130' selected'. vii. Please note that 'Revised consolidated financial statements u/s 131' shall be prefilled in case value selected in Form AOC-4 NBFC (Ind AS) as ''Revised financial statements u/s 131' for this field.
4 (b) (ii)	Nature of revision	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. This field shall be non-editable to the user. iv. This field shall be displayed only in case nature of filing is selected as 'Revised consolidated financial statement 'u/s 130' or 'u/s 131' in field number 4 (b) (i) i.e. 'Nature of consolidated financial statements.' v. In case 'Director's report' selected then field 4, 5(b), 7, Entire Part –B and Entire SEGMENT II shall NOT be displayed & applicable. vi. In case 'Financial statement' selected in referred form AOC-4 NBFC (Ind AS) then value 'Consolidated financial statement' shall be auto filled. Else in case of 'Directors' report' or 'Both' selected in referred form AOC-4 NBFC (Ind AS), the same shall be auto filled here.
4 (b) (iii)	Whether provisional consolidated financial statements filed earlier	i. These fields shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. These fields shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. These fields shall be non-editable to the user. iv. These fields shall be displayed and mandatory in case 'Adopted consolidated financial statements' selected in field number 4 (b) (i) i.e. 'Nature of consolidated financial statements.
4 (b) (iv)	Whether adopted in adjourned AGM	
4 (b) (v)	Date of adjourned AGM in which consolidated financial statements were adopted (DD/MM/YYYY)	i. This field shall be pre-filled based on SRN entered in field number 1 i.e., 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. This field shall be non-editable to the user. iv. This field shall be displayed and mandatory in case 'Yes' selected in field number 4 (b) (iv) i.e. 'Whether adopted in adjourned AGM'.

Field No.	Field Name	Instructions
4 (b) (vi)	SRN of form INC-28	i. This field shall be displayed and mandatory in case of 'Revised financial statement' us/ 130 or 131 selected in field number 4 (b) (i) i.e. 'Nature of consolidated financial statements. ii. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. iii. This field shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iv. This field shall be non-editable to the user.
4 (b)(vii)	SRN of form AOC-4 CFS NBFC (Ind AS)	i. Kindly note that this field shall only be displayed in case the form is being filed as a standalone form (not in case of linked filing). ii. This field shall be displayed and mandatory in case 'Revised consolidated financial statements u/s 130 'or 'Revised consolidated financial statements u/s 131 'is selected in field number 4 (b) (i) i.e. 'Nature of consolidated financial statements' or 'Yes' is selected in field number 4 (b) (iii) i.e. "Whether provisional consolidated financial statements filed earlier". iii. Kindly select valid SRN of AOC-4 CFS NBFC (Ind AS)
4 (b)(viii)	Date of order of competent authority (DD/MM/YYYY)	i. This field shall be displayed and mandatory if SRN of INC-28 is provided. ii. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. iii. This field shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iv. This field shall be non-editable to the user.
5 (a)	Whether annual general meeting (AGM) held	i. These fields shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. These fields shall be prefilled from AOC-4 NBFC (Ind AS) in case of linked filing. iii. "Date of AGM" field shall be enabled and mandatory in case 'Yes' is selected in field number 5 (a) i.e. 'Whether annual general meeting (AGM) held'. iv. "If yes, due date of AGM after grant of extension" field shall be displayed and mandatory in case 'Yes' is selected in field 'Whether any extension for AGM granted'. v. Kindly note that following fields shall be non-editable to the user: 1. Date of AGM 2. Due date of AGM
5 (b)	Date of AGM (DD/MM/YYYY)	
5 (c)	Due date of AGM (DD/MM/YYYY)	
5 (d)	Whether any extension for AGM granted	
5 (e)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	

Field No.	Field Name	Instructions
		3. Whether any extension for AGM granted 4. If yes, due date of AGM after grant of extension
6 (a)	Date of Board of directors' meeting in which consolidated financial statements were approved (DD/MM/YYYY)	i. Date entered shall be less than or equal to system date. ii. Date entered shall be equal to or greater than the financial year end date entered in field number 4 (a) i.e. 'Financial year end date'. iii. Date entered shall be equal to or greater than the date entered in field number 4 (b) (viii) i.e. 'Date of order of competent authority'.
6 (b)	**Details of directors, manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator, of the company who have signed the consolidated financial statements**	i. Kindly provide the details in this section. ii. CIN-DIN association shall be present in the system as on date of signing of financial statement.
	DIN or income-tax PAN	i. DIN /Income tax PAN provided in field shall be unique against the designation selected. ii. Kindly note that in case any field is entered in a block then all other fields in that block shall be mandatory. iii. PAN for Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can be entered only if the status of the company is "Under CIRP" or "Under Liquidation".
	Name	i. Name shall be prefilled based on DIN/CIN or association as on date of signing of consolidated financial statement. ii. This field shall be non-editable to the user.
	Designation	i. Kindly note that in case person is associated with CIN under multiple designations then all such designations shall be displayed in drop down menu and user shall be able to select the designation. ii. Designation selected shall be unique for each row.
	Date of signing of consolidated financial statements (DD/MM/YYYY)	Date entered shall be less than or equal to system date and shall be greater than or equal to date entered in field number 6 (a) i.e. 'Date of Board of directors' meeting in which consolidated financial statements are approved'.
7 (a)	Date of Board of directors' meeting in which boards' report referred under section 134 was approved	Date entered shall be less than or equal to system date and shall be greater than or equal to date provided in field number 6 (a) i.e. 'Date of Board of directors' meeting in which consolidated financial statements are approved'.

Field No.	Field Name	Instructions
7 (b)	**Details of director(s), IRP, RP, Liquidator who have signed the Boards' report**	i. Kindly provide the details in this section. ii. CIN-DIN association shall be present in the system as on date of signing of Boards' Report.
	DIN/PAN	i. Kindly note that in case any field is entered in a block then all other fields in that block shall be mandatory. ii. Kindly note that the DIN/PAN entered in repetitive block shall be unique against the same designation iii. PAN for Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator can be entered only if the status of the company is "Under CIRP" or "Under Liquidation".
	Name	i. Name shall be prefilled based on DIN/CIN or association as on date of signing of boards report. ii. This field shall be non-editable to the user.
	Designation	i. Designation shall be prefilled based on DIN/CIN or -association as on date of signing of boards' report. ii. Kindly note that in case person is associated with CIN under multiple designations then all such designations shall be displayed in drop down menu and user shall be able to select the designation.
	Date of signing of boards' report (DD/MM/YYYY)	Date of signing of boards' report shall be less than or equal to system date and shall be greater than or equal to date entered in field number 6 (a) i.e. 'Date of Board of directors' meeting under section 134'.
8	Date of signing of reports on the Consolidated financial statement by the auditors (DD/MM/YYYY)	i. Kindly ensure that the date entered in this field shall be less than or equal to system date. ii. Date entered shall be greater than or equal to the latest date of signing of consolidated financial statement. iii. Please note that in case date of signing of consolidated financial statements is entered in more than one block, then date entered in this field should be greater than or equal to the latest date of signing of CFS.
9	SRN of ADT-1	i. SRN entered shall be a valid SRN. ii. Kindly note that basis the SRN entered in this field the fields from "Number of Auditors" to "Details of the member signing for the above firm' shall be generated.
9 (a)	Income-tax (PAN) of auditor or auditor's firm	i. These fields shall be prefilled based on master data or SRN of ADT-1. ii. These fields shall be non-editable to the user.
9 (b)	Category of auditor	

Field No.	Field Name	Instructions
9 (c)	Membership number of auditor or auditor's firm's registration number	
9 (d)	Name of the auditor or auditor's firm	
9 (e)	Address of the auditor or auditor's firm	
9 (g)	**Details of the member signing for the above firm**	i. Kindly provide details in this section if not prefilled. ii. These fields shall be enabled and mandatory in case 'Auditor's firm' is selected in field number 9 (c) i.e. "Category of auditor" iii. These fields shall be prefilled based on SRN of ADT-1. iv. These fields shall be non-editable in case prefilled. v. Kindly note that these fields shall not be pre-filled in case of V2 SRN and the user shall ensure to provide the membership number.
	Name of the member	
	Membership number	
10 (a)	Whether Schedule III of the Companies Act, 2013 is applicable	Please note that 'No' cannot be selected if C&I or NBFC selected in field number 10 (b) i.e. 'Type of Industry'.
10 (b)	Type of Industry	This field shall be prefilled as Non banking Financial Company (NBFC)
I. **Part B - Consolidated Balance Sheet**	**PART I: CONSOLIDATED BALANCE SHEET**	a. Previous year's data gets prefilled if applicable and editable in case valid filing is available in the system for the immediate FY. b. In case previous year prefilled data is changed, user may provide 'reasons for such change'. c. If date is entered in 'Figures as at the end of (Previous reporting period) (in Rs.)' field, then all the amount fields falling under this field shall be mandatory. d. Entering Current year data is mandatory in all the fields. e. If any field is not applicable to the company, zero is allowed to be entered. f. Make sure that sum of 'Total Equity and Liabilities' is equal to 'Total Assets' .
II Break-up of figures in Balance sheet (Amount in Rupees)	**A Statement of Changes in Equity**	a. Balance in the beginning of the Current F.Y will be prefilled from the value entered in Balance Sheet 'Equity Share Capital' (Previous reporting period)'

Field No.	Field Name	Instructions
		b. Balance at the end of the F,Y shall be same as the amount entered in Balance Sheet 'Figures as the end of respective F.Y (in Rs.)
II.	**SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT** Statement Of Consolidated Profit And Loss	a. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY. b. In case previous year prefilled data is changed, user may provide reasons for such change. c. If date is entered in 'Figures as at the end of (Previous reporting period) (in Rs.)' field, then all the amount fields falling under this field shall be mandatory. d. Entering Current year data is mandatory in all the fields. e. If any field is not applicable to the company, Zero is allowed to be entered.
III	**Segment III: Auditor's Report**	Kindly provide the details in this section.
I.(b)	If yes, provide following details: -	This field shall be displayed and mandatory in case 'Yes' is selected in field number I (a) i.e. "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" of segment III.
1	Provide details of comment(s) or supplement(s) received from CAG of India	i. Basis this field the next field i.e., 'Board of Director's reply(ies) on comments received from CAG of India' shall be generated. ii. Please note that maximum of 20 rows shall be generated for this field.
2	Board of Director's reply(ies) on comments received from CAG of India	This field is mandatory in case if any value is entered in field 'Provide details of comment(s) or supplement(s) received from CAG of India'.
I.(c)	Whether CAG of India has conducted supplementary or test audit under section 143	This field shall be displayed and mandatory in case 'Yes' is selected in field number I (a) i.e. "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" of segment III.
IV	**SEGMENT-IV Miscellaneous**	Kindly provide the details in this section.
1	Whether the Secretarial Audit is applicable	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'.

Field No.	Field Name	Instructions
2	Whether secretarial audit report has been qualified or has any observation or other remarks	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be mandatory in case 'Yes' selected in field number 1 i.e. "Whether the Secretarial Audit is applicable" of segment IV.
3	Number of observations made	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be mandatory in case 'Yes' selected in field number 2 i.e. "Whether secretarial audit report has been qualified or has any observation or other remarks" of segment IV.
4	Provide details of secretarial qualifications or observations or other remarks in secretarial audit report	i. This field shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'. ii. This field shall be regenerated depending on the numbers entered in field number 3 i.e. "Number of observations made" of segment IV.
5	Details of signatories of secretarial audit report	i. These fields shall be pre-filled based on SRN entered in field number 1 i.e. 'SRN of form AOC-4 NBFC (Ind AS) filed by the company for its standalone financial statements'.
5(a)	Category of secretarial auditor	
5(b)	Name of secretarial audit firm	
5(c)	Firms registration number of secretarial audit firm	
5(d)	Membership number of secretarial auditor	
5(e)	Certificate of practice number of secretarial auditor	
5(f)	Address of secretarial auditors	
5(g)	Permanent account number of secretarial auditor or secretarial auditor's firm	
5(h)	Date of signing secretarial audit report (DD/MM/YYYY)	

Field No.	Field Name	Instructions
	Attachments:	All the attachments shall be either in pdf or jpg format. The size of each individual attachment can be up to 10MB subject to overall form size limit including all attachments is 10 MB .
(a)	Consolidated financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)	This attachment is mandatory for the user.
(b)	Supplementary or test audit report under section 143	This attachment shall be mandatory in case 'yes' is selected in field number I. (c) i.e. "Whether CAG of India has conducted supplementary or test audit under section 143" of segment III.
(c)	Details of comments of CAG of India	This attachment is mandatory in case 'yes' is selected in field number I. (a) i.e. "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" of segment III.
(d)	Secretarial Audit Report	This attachment is mandatory in case 'yes' is selected in field number 1. i.e. "Whether the Secretarial Audit is applicable" of segment IV.
(e)	Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM)	This attachment is mandatory in case 'Yes' selected in field 4(b)(iv) 'Whether adopted in adjourned AGM'
(f)	Statement of the fact and reasons for not holding the AGM	This attachment is mandatory if 'No' selected in field 5(a) 'Whether annual general meeting (AGM) held'
(e)	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 attachment.
	Declaration	Kindly select all checkboxes.
	To be digitally signed by Designation	i. Kindly ensure that the webform is digitally signed by Director /Manager/ Secretary/Managing director /CEO/CFO/Liquidator /Interim Resolution Professional (IRP)/ Resolution Professional (RP). 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.

Field No.	Field Name	Instructions
	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:	i. 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. ii. Certification is mandatory in case of other than OPC and Small company.
	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. 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.
	Certificate of practice number	

3.2 Other instructions to fill Form No. AOC-4 CFS NBFC

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-4 CFS NBFC (Ind AS). ii. All the attachments should be uploaded in ***pdf or .jpg format.*** The total size of the document being submitted can be **up to 10 MB**. iii. The user has an option to attach 5 files as optional 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	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
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.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase 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 submission will be successful.
Save and Continue	i. This is an optional field. ii. The user shall click on this action button in case of linked filing. iii. On clicking this button, the details filled by the user will be auto saved and system will verify the webform.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Adopted consolidated financial statements (in case of OPC)	The Companies (Registration Offices and Fees) Rules, 2014		Financial year end date	180 days	
2	Provisional Un-adopted consolidated financial statements (in case of other than OPC) /Producer Company	The Companies (Registration Offices and Fees) Rules, 2014		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) /Producer Company	The Companies (Registration Offices and Fees) Rules, 2014		Calculated AGM date or Calculated due date of AGM whichever is earlier Calculated AGM date: Date of Adjourned AGM. If not entered then actual date of AGM. Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended).	30 days	
4	Revised consolidated financial statements u/s 130	The Companies (Registration Offices and Fees) Rules, 2014		Date of order of competent authority	30 days	
5	Revised consolidated financial statements u/s 131	The Companies (Registration Offices and Fees) Rules, 2014		Date of order of competent authority	30 days	
6	Filing of provisional un-adopted financial statements (in case of Producer Company,	The Companies (Registration Offices and Fees) Rules, 2014		AGM date or Calculated due date of AGM whichever is earlier	60 days	

	where type of company should be 'Producer Company')		Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended		
7	Filing of adopted financial statements (in case of Producer Company, where type of company should be 'Producer Company')	The Companies (Registration Offices and Fees) Rules, 2014	Calculated AGM date or Calculated due date of AGM whichever is earlier Calculated AGM date: Date of Adjourned AGM. If not entered then actual date of AGM. Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended).	60 days	

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

4.1.1 The Companies (Registration of offices and Fees) Rules, 2014

Table 1 – Normal Fee

Fees (In case of Indian company having share capital)

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

Fees (In case of Indian company not having share capital) - INR 200

Table 2 – Additional Fee

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 June 2018:

Period of delay	Additional fee payable (in INR)
Delay beyond period provided under Section 92(4) of the Act	100 per day
Delay beyond period provided under Section 137(1) of the Act	100 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 June 2018:

Period of delay	Additional fee payable (in INR)
Up to 30 days	2 times of normal filing fees
More than 30 days and up to 60 days	4 times of normal filing fees
More than 60 days and up to 90 days	6 times of normal filing fees
More than 90 days and up to 180 days	10 times of normal filing fees
More than 180 days	12 times of normal filing fees

Table 3 - 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
Additional fee [In case due date of filing mentioned in point no. 1 is less than or equal to 30 Jun 2018]: Additional fee calculated for delay after 30 June 2018 Posting date [minus] 30/06/2018 * 100 Plus Additional fee calculated for delay up to 30 June 2018 as below: 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.	Additional fee [In case due date of filing mentioned in point no. 1 is equal to or greater than 01 July 2018]: Posting date [minus] Due date * 100

4.2 Processing Type

Type of Processing	Conditions (if any)
Non-STP	In case referred/ linked webform AOC-4 NBFC (Ind AS) is processed in Non-STP mode
STP	In case referred/ linked webform AOC-4 NBFC (Ind AS) is processed in STP mode then the webform shall be processed as STP and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form No. AOC-4 CFS NBFC: https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-aoc4cfsnbfc.html

2. FAQs related to e-filing: *https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%253D%253D&type=open*

3. Payment and Fee related Services: *https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html*