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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 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 12(1) of the Companies (Accounts) Rules, 2014.

1.1 Purpose of the webform

The webform AOC-4 aims to simplify the process for the filing of financial statement and other documents with the Registrar.

Every company shall file its financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements, via Form AOC-4 within the prescribed time limit as per Section 137 of the Companies Act, 2013. In case financial statements are not adopted in AGM then un-adopted 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). Once financial statements are adopted then company shall file the adopted financial statements via webform AOC-4 within 30 days of the AGM (actual or adjourned whichever is applicable). In case company needs to revise the financial statement or Board's report under provisions of Section 130 or Section 131 then revised financial statements shall be filed via webform AOC-4.

Linked forms shall be applicable as per the table mentioned below:

Form	Description	Applicability
AOC-1	Statement containing salient features of the financial statement of Subsidiaries/ associate companies/ joint ventures	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'
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 third proviso thereto	Applicable in case 'Yes' is selected in data field 'Whether any transactions entered with related party?' of Form AOC-4:
AOC-4 CFS	Form for filing consolidated financial statements and other documents with the Registrar	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4
Form CSR-2	Reporting on Corporate Social Responsibility	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 form is filed for the FY 2024-25 onwards.
Extract of Board's Report	Extract of Board's Report	Applicable in all cases
Extract of Auditor's	Extract of Auditor's Report	Applicable in all cases

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

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 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 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 the company is not flagged for filing of Form No. INC-22.
- ✓ Please ensure that 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.
- ✓ 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 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.
- ✓ 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/MGT-14/GNL-1 [wherever applicable] entered in the form are approved and associated with the Company.
- ✓ Please ensure that 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'.

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- ✓ *Please ensure 'Provisional un-adopted financial statement' or 'adopted financial statement' is not 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'.*
- ✓ *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 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 APPLICATION

2.1 Application Process for Form No. AOC-4

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services”

STEP 4: Select “Company e-Filing

STEP 5: Navigate to the header “Annual filings”

STEP 6: Access “Form AOC-4 – Form for filing financial statement and other documents with the Registrar”

STEP 7: Enter the Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Fill up the linked forms as applicable (AOC-1, AOC-2, AOC-4 CFS, CSR-2, Extract of Auditor’s Report [Standalone], Extract of Auditor’s Report [Consolidated], Extract of Boards report))

STEP 12: Save the webform(s) as a draft (optional)⁵

STEP 13: Submit the webform(s)

STEP 14: SRN is generated upon submission of webform(s) (The SRN can be used by the user for any future correspondence with MCA.)

STEP 15: Affix the DSC in Parent and applicable linked forms

STEP 16: Upload the DSC affixed pdf document on MCA portal

STEP 17: 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 18: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Company Form AOC-4 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

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 financial statement and other documents with the Registrar” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴ In case the user filling the webform is any other business user, a dropdown option containing a list of all the CIN and corresponding company name for companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

⁶ 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.

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STEP 7: Fill up the application

STEP 8: Fill up the linked forms as applicable (AOC-1, AOC-2, AOC-4 CFS, CSR-2, Extract of Auditor's Report[Standalone], Extract of Auditor's Report [Consolidated], Extract of Boards report)

STEP 9: Save the webform(s) as a draft (optional)⁵

STEP 10: Submit the webform(s)

STEP 11: SRN is generated upon submission of webform(s) (The SRN can be used by the user for any future correspondence with MCA.)

STEP 12: Affix the DSC in Parent and applicable linked forms.

STEP 13: Upload the DSC affixed pdf documents on MCA portal

STEP 14: 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 15: 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 application with status as 'Resubmission required'

STEP 5: Fill up the application along with linked forms as applicable

STEP 6: Save the webform(s) as a draft (optional)⁵

STEP 7: Submit the webform(s)

STEP 8: SRN is updated

STEP 9: Affix the DSC in Parent and applicable linked forms.

STEP 10: Upload the DSC affixed pdf documents on MCA portal⁷

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 along with linked forms as applicable

STEP 4: Save the webform(s) as a draft (optional)⁵

STEP 5: Submit the webform(s)

STEP 6: SRN is updated

STEP 7: Affix the DSC in Parent and applicable linked forms.

⁷ 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.

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STEP 8: Upload the DSC affixed pdf documents on MCA portal

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’ at Field Level

Instructions to fill the webform AOC-4 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 (a)	Corporate Identity Number (CIN)	i. In case of company users, CIN of the company shall be pre-filled based on the company information entered by the user. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated. iv. CIN entered in this field shall be valid.
1 (b)	Authorised capital of the company as on the date of filing	Field 1(a) or 1(b) is mandatory based on Company having Share capital or not having Share Capital.
1 (c)	Number of members of the company as on the date of filing	
2 (a)	Name of the company	
2 (b)	Address of the registered office of the company	i. These fields shall be prefilled based on CIN entered in field number 1(a) i.e. “Corporate Identity Number (CIN)”. ii. These field shall be non-editable to the user.
2 (c)	Email ID of the company	
3	Financial year to which financial statements relates From (DD/MM/YYYY) To (DD/MM/YYYY)	i. Kindly enter the start and end date of the financial year for which this webform is being filed. ii. Please ensure that the start date shall be greater than or equal to date of incorporation OR 1st April 2014 whichever is later. iii. Please ensure that the end date is greater than or equal to ‘From date’ entered in field “From (DD/MM/YYYY)”.
4 (a)	Date of Board of directors' meeting in which financial statements are 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 3.
4 (b) (i)	Nature of financial statements	Select the nature of financial statements from the drop down.

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Field No.	Field Name	Instructions
4 (b) (ii)	Nature of revision	i. In case purpose selected as Revised financial statement 'u/s 130' in field number 4 (b)(i) i.e. "Revised Financial statements u/s 130" then this field shall be prefilled as 'Both' and the user shall not be able to edit this field. ii. In other cases, the user has to manually select the option from dropdown.
4 (b)(v)	Date of adjourned AGM in which financial statements were adopted (DD/MM/YYYY)	i. This field shall be displayed and mandatory in case 'Yes' selected in field number 4 (b)(iv) i.e. 'Whether adopted in adjourned AGM'. ii. Date entered shall be less than or equal to system date.
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 financial statements". ii. Kindly enter valid SRN of INC-28.
4 (b)(vii)	SRN of form AOC-4	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 financial statements" or 'Yes' selected in field number 4 (b)(iii) i.e. "Whether provisional financial statements filed earlier". ii. Kindly select valid SRN of AOC-4.
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. Date entered shall be less than or equal to system date. iii. Date entered shall be equal to or greater than the date provided in field number 3 i.e. "Financial year end date".
4 (c)	Details of director(s), manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator, of the company who have signed the financial statements	This field shall be displayed in case the date entered in field number 3 i.e. 'To date' under 'Financial year to which financial statements relates' is equal to or greater than 01.04.2014.
	DIN or income-tax PAN	i. DIN /Income tax PAN provided in field shall be unique against the designation selected. ii. 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".

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Field No.	Field Name	Instructions
	Name	i. Name shall be prefilled based on DIN/CIN or CIN/PAN association as on date of signing of financial statement, 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. DIN /Income tax PAN provided in field shall be unique against the designation selected.
	Date of signing of financial statements (DD/MM/YYYY)	Date entered shall be less than or equal to system date and date entered in field number 4 (a) i.e. 'Date of Board of directors' meeting in which financial statements are approved'.
5 (a)	Date of Board of directors' meeting in which boards' report referred under section 134 was approved (DD/MM/YYYY)	i. In case of private or public company, it shall be mandatory for the user to provide information in this block. ii. In case of OPC, it shall be mandatory for the user to provide information in entire block 5 if 'Director's' report' or 'Both' is selected in field number 4 (b) (ii) i.e. "Nature of revision", else the fields shall be optional to the user. iii. Date entered shall be less than or equal to system date and shall be greater than or equal to date provided in field number 4 (a) i.e. 'Date of Board of directors' meeting in which financial statements are approved'. iv. CIN-DIN association shall be present in the system as on date of signing of financial statement.
5 (b)	Details of director(s), IRP, RP, Liquidator who have signed the Boards' report	This block shall be displayed in case the date entered in field number 3 i.e. 'To date' under Financial year to which financial statements relates is equal to or greater than 01.04.2014. CIN-DIN association shall be present in the system as on date of signing of Boards' Report.
	DIN/PAN	i. Kindly note that the DIN/PAN entered in repetitive block shall be unique against the same designation. ii. 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 CIN/PAN association as on date of signing of boards report This field shall be non-editable to the user.
	Designation	ii. Designation shall be prefilled based on DIN/CIN or CIN/PAN association as on date of signing of boards' report. iii. 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.

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Field No.	Field Name	Instructions
		iv. In case any PAN is entered under multiple rows then designations selected should be different/unique.
	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 of Board of directors' meeting under section 134'
6	Date of signing of reports on the financial statement by the auditors (DD/MM/YYYY)	i. Kindly ensure that the date entered in this field should be greater than or equal to the latest date of signing of financial statement. ii. Date entered should be less than or equal to the system date.
7 (a)	Whether annual general meeting (AGM) held	User shall be able to select 'Yes' in case the user has provided date in field number 4 (b)(v) i.e. "Date of adjourned AGM" OR has selected option "Adopted financial statement" in field 4(b) (i) i.e. "Nature of financial statements" except in case of OPC.
7 (b)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be enabled and mandatory, if 'Yes' is selected in field number 7 (a) i.e. "Whether annual general meeting (AGM) held". ii. Date entered shall be less than or equal to system date and greater than or equal to financial year end date.
7 (c)	Due date of AGM (DD/MM/YYYY)	i. This field shall be displayed and mandatory only if 'yes' or 'no' is selected in field number 7 (a) i.e. "Whether annual general meeting (AGM) held". ii. Date entered all be equal to or greater than the financial year end date subject to maximum 9 months from the financial year end date.
7 (d)	Whether any extension for AGM granted	This field shall be displayed and mandatory only if 'yes' or 'no' is selected in field number 7 (a) i.e. "Whether annual general meeting (AGM) held".
7 (e)	SRN of GNL-1	i. This field shall be displayed and mandatory in case 'Yes' selected in field number 7 (d) i.e. "Whether any extension for AGM granted". ii. Kindly provide valid SRN of GNL-1.
7 (f)	Due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be displayed and mandatory, if 'Yes' selected in field number 7(d) "Whether any extension for AGM granted". ii. This field shall be prefilled from SRN of GNL-1 from field "Date till which extension is sought".
8 (a)	Whether the company is a subsidiary company as defined under clause (87) of section 2	Select whether the company is a subsidiary company as defined under clause (87) of section 2.
8 (b)	CIN/any other registration number of the holding company, if applicable'	i. If 'yes' selected in field number 8 (a) i.e. "Whether the company is a subsidiary company as defined under clause

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Field No.	Field Name	Instructions
		(87) of section 2”, enter the CIN/any other registration number of the holding company. ii. CIN entered shall be different from CIN entered in field 1 (a) i.e. “Corporate Identity Number”.
8 (c)	Name of the holding company	i. Name shall be prefilled based on CIN entered in field “CIN of the holding company, if applicable”. ii. In other cases, this shall be manually entered by user.
8 (d)	Provision pursuant to which the company has become a subsidiary	Kindly select the provision pursuant to which the company has become a subsidiary.
8 (e)	Whether the company has a subsidiary company as defined under clause (87) of section 2 or the company has an associate company or a joint venture as defined under clause (6) of section 2	Kindly ensure if ‘Yes’ is selected in this field then the user shall have mandatory to file linked form AOC-1 along with AOC-4.
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 (b)	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 (c)	Category of auditor	
9 (d)	Membership number of auditor or auditor’s firm’s registration number	
9 (e)	Name of the auditor or auditor’s firm	
9 (f)	Address of the auditor or auditor’s firm	
9 (g)	Details of the member signing for the above firm	Kindly provide details in this section if not prefilled.
9 (i)	Name of the member	

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Field No.	Field Name	Instructions
9 (ii)	Membership number	i. These field shall be enabled and mandatory in case 'Auditor's firm' is selected in field 9 (c) i.e. "Category of auditor". ii. These fields shall be prefilled based on SRN of ADT-1. iii. These fields shall be non-editable in case prefilled. iv. 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.
10 (b)	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 (a) i.e. 'Type of Industry'.
11	Whether consolidated financial statements required or not	If 'Yes' is selected in this field, then the user shall mandatorily file linked form AOC-4 CFS along with AOC-4 form.
12 (b)	Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)	i. This field shall be displayed and applicable in case 'Yes' selected in field number 12 (a) i.e. "Whether company is maintaining books of account and other relevant books and papers in electronic form". ii. Kindly provide complete Postal Address of the Place of maintenance of computer servers.
12 (c)	Particulars of the service provider (if any)	i. This section shall be enabled and displayed in case 'Yes' selected in field 12(a) i.e. "Whether company is maintaining books of account and other relevant books and papers in electronic form)". ii. Kindly provide details in this section.
I PART B Balance sheet	PART I Balance sheet	a. Entire 'field I. Balance sheet and field II. Detailed Balance sheet items (Amount in Rupees)' shall be displayed & applicable in case 'Yes' selected in field 10(b) b. Previous year's data gets prefilled if applicable and editable in case valid filing is available in the system for the immediate FY. c. In case previous year prefilled data is changed, user may provide 'reasons for such change'. d. 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. e. Entering Current year data is mandatory in all the fields. f. If any field is not applicable to the company, zero is allowed to be entered. g. Make sure that sum of 'Total Liabilities' is equal to 'Total Assets'.
II Break-up of figures in Balance	A Details of long term borrowings (unsecured)	i. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY.

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Field No.	Field Name	Instructions
sheet (Amount in Rupees)	B Details of short-term borrowings (unsecured)	ii. In case previous year prefilled data is changed, user may provide reasons for such change. iii. Entering Current year data is mandatory in all the fields. iv. If any field is not applicable to the company, zero is allowed to be entered. v. Field 'Out of above total, aggregate amount guaranteed by directors' is mandatory [zero can be entered] if 'Total long term borrowings (unsecured)' is greater than zero.
II Break-up of figures in Balance sheet (Amount in Rupees)	C Details of long-term loans and advances (unsecured, considered good) D Details of long-term loans and advances (doubtful)	i. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY. ii. In case previous year prefilled data is changed, user may provide reasons for such change. iii. Entering Current year data is mandatory in all the fields. iv. If any field is not applicable to the company, Zero is allowed to be entered. v. 'Loans and advances due by directors/ other officers of the company' should be less than or equal to 'Total long term loan and advances' calculated. vi. Sum of 'Net long term loan and advances (unsecured, considered good)' and 'Net long term loan and advances (doubtful)' should be less than or equal to 'Long term loans and advances' under the head 'BALANCE SHEET'.
II Break-up of figures in Balance sheet (Amount in Rupees)	E Details of trade receivables	i. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY. ii. In case previous year prefilled data is changed, user may provide reasons for such change. iii. Entering Current year data is mandatory in all the fields. iv. If any field is not applicable to the company, Zero is allowed to be entered. v. Sum of 'Net trade receivables' should be equal to 'Trade receivables' under the head 'BALANCE SHEET' for respective year. vi. Field 'Debt due by directors/ others officers of the company ' is mandatory[zero can be entered] if 'Total trade receivables' is greater than zero.
III Financial parameter s - Balance sheet items (Amount in Rupees)	III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date	i. All fields are mandatory in this section. ii. If any field is not applicable to the company, zero is allowed to be entered.

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Field No.	Field Name	Instructions
as on financial year end date		
IV Share capital raised during the reporting period (Amount in Rupees)	IV Share capital raised during the reporting period (Amount in Rupees)	i. This table is enabled and mandatory in case company is having share capital. ii. Entering value in 'Number of Shares', 'Total Nominal Amount' and 'Total Paid-up Amount' is mandatory for all the fields in the table. iii. If any field is not applicable to the company, zero is allowed to be entered. iv. Premium column will be enabled in 'Increased during the year' and 'Decreased during year section' only if 'if 'Number of shares' entered is greater than zero.
SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT	I Statement of Profit and Loss	i. Entire 'field I.Balance sheet and field II. Detailed Balance sheet items (Amount in Rupees)' shall be displayed & applicable in case 'Yes' selected in field 10(b) ii. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY. iii. In case previous year prefilled data is changed, user may provide reasons for such change. iv. 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. v. Entering Current year data is mandatory in all the fields. vi. If any field is not applicable to the company, Zero is allowed to be entered.
II Detailed Profit and Loss items (Amount in Rupees)	A Details of earning in foreign exchange B Details of expenditure in foreign exchange	i. Previous year's data gets prefilled and editable in case valid filing is available in the system for the immediate FY. ii. In case previous year's prefilled data is changed, user may provide reasons for such change. iii. Entering Current year data is mandatory in all fields. iv. If any field is not applicable to the company, zero is allowed to be entered.
III Financial parameters - Profit and loss account items (Amount	III Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period	i. All fields are mandatory in this section. ii. If any field is not applicable to the company, zero is allowed to be entered.

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Field No.	Field Name	Instructions
in Rupees) during the reporting period		
IV Details related to principal products or services of the company	IV Details related to principal products or services of the company	i. 'Total number of product/ services category(ies)' Should be greater than or equal to 1 in case Domestic turnover (sum of sale of goods manufactured and traded and sale of services) and/ or Export turnover (sum of sale of goods manufactured and traded and sale of services) in Statement of Profit and Loss is greater than zero. ii. Enter valid 4 digit/8 digit ITC/NPCS code. iii. Total turnover of all repetitive blocks should be less than or equal to Sum of Domestic turnover (sum of sale of goods manufactured and traded and sale of services) and Export turnover (sum of sale of goods manufactured and traded and sale of services) in Statement of Profit and Loss for current reporting period.
III.	SEGMENT III: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS Whether any transactions entered with related party	i. User shall ensure that whether any transactions entered with related party. ii. In case 'Yes' selected in this field, then the user shall mandatorily file linked form AOC-2 along with AOC-4. iii. Kindly note that linked form AOC-2 shall be enabled once AOC-4 is submitted by user.
IV.	Segment IV: Auditor's Report	This field shall be displayed and mandatory in case 'Yes' is selected in field 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 IV.
I. (c)	Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143	
V	SEGMENT-V Reporting of Corporate Social Responsibility	i. This segment shall be displayed and mandatory only in case of financial year starting on or after 1st April 2021 ii. In case user selects 'Section 135' or 'Report for unspent CSR amount', and form is filed for the FY 2024-25 onwards, linked filing for CSR-2 form shall be enabled. However, if 'Provisional un-adopted Financial statements' is selected in field 'Nature of financial statements' linked filing shall not be enabled. iii. In case user selects 'Section 135' or 'Report for unspent CSR amount', and form is filed for FY 2021-22 or FY 2022-23 or
1.	CSR applicability pursuant to	

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Field No.	Field Name	Instructions
		FY 2023-24 or FY 2024-25[V2 filings], independent CSR-2 form shall be required to be filed post approval of AOC-4 form.
		iv. In case 'Not applicable' is selected, linked filing shall not be enabled.
VI	SEGMENT-VI Miscellaneous	This field shall be mandatory in case 'Yes' selected in field "Whether the Secretarial Audit is applicable".
3	Number of observations made	This field shall be visible in case 'yes' is selected in field number 2 i.e. "Whether secretarial audit report has been qualified or has any observation or other remarks" of segment VI.
4	Provide details of secretarial qualifications or observations or other remarks in secretarial audit report	i. This field shall be regenerated depending on the numbers entered in field number 3 i.e. "Number of observations made" of segment VI.
	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)	Copy of financial statements duly authenticated as per section 134 (including 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 IV.
(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 IV.
(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 VI.
(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 7(a) 'Whether annual general meeting (AGM) held'.

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Field No.	Field Name	Instructions
(g)	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.
	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.
	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 Manager/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. 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	

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Field No.	Field Name	Instructions
	Certificate of practice number	- In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. - In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. - Please ensure that the membership/certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

3.2 Other instructions to fill Form No. AOC-4

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. 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. 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 submission will be successful.
Save and Continue	i. This is a mandatory field. ii. The user shall click on this action button to proceed to the linked forms post filling Form AOC-4.

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	Filing of adopted financial statements by One Person Company ('OPC')	The Companies (Registration Offices and Fees) Rules, 2014		End date of the financial year	180 days	
2	Filing of provisional un-adopted financial statements by company other than OPC/Producer Company	The Companies (Registration Offices and Fees) Rules, 2014		Actual date of Annual General Meeting ('AGM'). In case date of AGM is not entered then due date of AGM (shall be extended due date, if extended)	30 days	
3	Filing of adopted financial statements by company 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	Filing of revised financial statements u/s 130	The Companies (Registration Offices and Fees) Rules, 2014		Date of order of competent authority	30 days	
5	Filing of revised financial statements u/s 131	The Companies (Registration Offices and Fees) Rules, 2014		Date of order of competent authority	30 days	

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6	Filing of provisional un-adopted financial statements (in case of Producer Company, where type of company should be 'Producer Company')	The Companies (Registration Offices and Fees) Rules, 2014	AGM date or Calculated due date of AGM whichever is earlier Calculated due date of AGM date: Due date of AGM (shall be extended due date, if extended)	60 days	
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.

Fees will be applicable in case 'AOC-4 CFS' form is being filed as linked form along with 'AOC-4' form and it will be calculated in addition to 'AOC-4' form. For AOC-4 CFS related fee rules, please refer instruction kit of Form AOC-4 CFS.

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 [In case due date of filing mentioned in point no. 1 is equal to or greater than 01 July 2018]:
Additional fee calculated for delay after 30 June 2018	Posting date [minus] Due date * 100
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.	

4.2 Processing Type

Type of Processing	Conditions (if any)
Non-STP	The webform shall be processed in Non-STP mode in the following cases: a) Revised Financial statements u/s 130 b) Revised Financial statements u/s 131 c) Filing leads to reduction in paid up share capital.
STP	In all other cases, 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: <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: <https://www.mca.gov.in/content/mca/global/en/mca/fee-and-payment-services.html>