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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 Extract of Board's Report

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 134 of the Companies Act, 2013 and Rule 8, 8A & 12 of The Companies (Accounts) Rules, 2014

1.1 Purpose of the webform

The linked webform Extract of Board's Report aims to simplify the process for the filing of Extract of Board's Report with the Registrar.

Extract of Board's Report is required to be filed mandatorily as a linked form along with the main Parent Form (AOC-4 / AOC-4 NBFC)

1.2 Important Check Points while filling up the webform

- ✓ *Please read the instructions and guidelines carefully before filling online application forms.*
- ✓ *Please note that the company for which the webform is being filed shall have a valid and approved CIN.*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN as provided in the form.*
- ✓ *Please ensure that the applicant of the webform is registered as Business User at the MCA portal before filing the webform.*
- ✓ *Please note that the signing authority of the webform shall have a valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*

2 PART II – ACCESSING THE FORM NO. EXTRACT OF BOARD’S REPORT

2.1 Application Process for Web Form - Extract of Board’s Report

2.1.1 Initial Submission

2.1.1.1 Access to Linked Forms

This linked form will be accessed after successful submission of AOC-4 / AOC-4 NBFC form, *viz. parent form*. The user will proceed to the linked forms (as applicable) in the below mentioned sequence:-

- AOC-4 CFS
- AOC-1
- AOC-2
- CSR-2
- Extract of Auditor’s report (Standalone)
- Extract of Auditor’s report (Consolidated)
- Extract of Board’s report

2.1.2 Resubmission

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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform 'Extract of Board's Report' at Field Level

Instructions to fill the webform Extract of Board's Report 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
2(b)	Board Meetings	i. The data fields for Board Meeting and Committee Meeting would be prefilled based on form MGT-7/MGT-7A filed by the company. ii. In case MGT-7/MGT-7A is not filed, the fields would be editable.
2(b) (i)	Number of meetings held	i. This is mandatorily field, and number shall be greater than zero. ii. Based on the number entered here, the rows shall be regenerated and mandatory, if value entered is upto 15, details to be provided in webform, if value entered is greater than 15 then user shall provide details up to 15 in webform and exceeding 15 user can provide details in optional attachment. iii. Zero shall be allowed to be entered in case 'yes' is selected in the field "Whether Company is an OPC or Small Company as at the FY end date" and the company having only 1 director.
	Date of meeting	i. This field should be less than or equal to financial year end date and equal to or greater than the date of incorporation.
	Total Number of directors associated as on the date of meeting	i. This field shall be greater than zero.
	Number of directors attended	i. This field should be greater than zero and equal to or less than Total no. of directors associated as on the date of meeting
	% of attendance	i. This field shall not be more than 100%
2(c)	**COMMITTEE MEETINGS**	
(i)	Number of meetings held	i. Based on the number entered here, the rows shall be regenerated and mandatory. ii. If value entered is up to 15, details to be provided in webform, If value entered is greater than 15 then user shall provide details up to 15 in webform and exceeding 15 user can provide details in optional attachment. iii. Zero shall be accepted in this field
	Type of meeting	i. In this field maximum 160 characters shall be allowed to enter.
	Date of meeting	i. This field should be less than or equal to financial year end date and equal to or greater than incorporation date

Field No.	Field Name	Instructions
	Total Number of Members as on the date of meeting	i. This field shall be greater than zero.
	Number of members attended	i. This field shall be less than or equal to number entered in the 'Total Number of Members as on the date of meeting' and shall be greater than zero.
	% of attendance	i. This field shall not be more than 100%.
7	Auditors' qualifications, reservations or adverse remarks or disclaimer in the auditors' report	i. This field shall be Prefilled from the Extract of Auditor's Report filed by the company.
7	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the auditors as per Board's report	i. This field shall be enabled and mandatory if value is entered in field 'Auditors' qualifications, reservations or adverse remarks in the Extract of auditors' report'. ii. In this field maximum 1000 characters shall be allowed to enter.
8.	Qualifications, reservations or adverse remarks or disclaimer in the secretarial auditors' report	i. This field shall be Prefilled from the AOC-4 filed by the company.
8.	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the secretarial auditors as per Board's report	i. This field shall be enabled and mandatory if value is entered in field 'Qualifications, reservations or adverse remarks in the secretarial auditors' report'. ii. In this field maximum 1000 characters shall be allowed to enter.
9(b)	Whether the Company falls in the category provided under section 186(11)?	i. This Field shall be visible and mandatory in case 'Yes' is selected in field "Whether any loan, guarantee is given by the company or securities of any other body corporate purchased?"
9(c)	Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account)	i. This is mandatory field with option to select Yes / NO.
9 (d)	Brief details as to why transaction is not reportable	i. This field shall be visible and mandatory in case 'No' is selected in field "Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account)"
10	Table for enquiring the details	i. This field shall be visible and mandatory in case 'Yes' is selected in field "Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and

Field No.	Field Name	Instructions
		securities premium account or 100% of its free reserves and securities premium account)”.
	Number of transactions	i. This field is mandatory, and user will enter a value greater than zero. ii. User will provide the details of transaction through excel functionality. iii. The uploaded excel file should have the same number of details as entered in field “Number of transactions”.
	Name of the Party	i. This field shall be prefilled from CIN/ LLPIN/ FCRN and for PAN/Passport user has to manually enter details. ii. The user can enter Maximum 160 characters in this field.
	Date of passing Board resolution	i. The date entered should be less than or equal to system Date.
	Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR	i. This field shall be visible and mandatory in case 'Yes' is selected in field “Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?”
	SRN of MGT-14	i. This field Shall be visible and mandatory in case 'No' is selected in field “Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR” ii. The user shall enter a valid SRN.
12 (a)	Brief description	i. This field shall be mandatory in case field 'Amount' is entered.
12 (b)	Amount (in INR)	i. This field shall be mandatory in case field ‘Brief description' is entered.
13(a)	Brief description	i. This field shall be mandatory in case field 'Amount' is entered.
13(b)	Amount (in INR)	i. This field shall be mandatory in case field ‘Brief description' is entered.
16	CSR details	i. CSR related fields to be enabled in e-board report till FY 2019-20. ii. From FY 2020-21 onwards, CSR related information shall be captured in CSR-2 form. Therefore, for filing information from FY 2020-21 onwards, CSR related fields shall be disabled and not visible in e-Board report.
16(a)(i)	Whether CSR is applicable as per section 135	i. User shall select ‘Yes’ if any of the below condition is satisfied: ii. ‘Net worth’ as entered below is equal to or greater than 500 crores OR iii. ‘Turnover’ as entered below is equal to or greater than 1000 crores OR

Field No.	Field Name	Instructions
		iv. 'Profit before tax' entered for any year in field 'Net profits for last three financial years' is equal to or greater than 5 crores.
16(a)(ii)	Turnover (in Rs.)	i. This field shall be mandatory to enter if 'Net worth' is entered If amount not pre-filled and 'Yes' is selected in field 'Whether CSR is applicable as per section 135' then this shall be mandatory to manually enter. If 'No' selected, then shall be optional to enter.
16(a)(iii)	Net worth	i. This field Shall be mandatory to enter if 'Turnover' is entered above ii. If amount not pre-filled and 'Yes' is selected in field 'Whether CSR is applicable as per section 135' above, then this field shall be mandatory to manually enter. If 'No' selected, then shall be optional to enter.
16(b)	Net profits for last three financial years	i. Entire sub-field shall be displayed and applicable if 'Yes' is selected in above field 'Whether CSR is applicable as per section 135'
16(b) (i)	Financial year ended	i. Year in 1st column shall be auto-filled from field 'Figures for the period (Previous reporting period): To date' of 'SEGMENT II: I. Statement of Profit and Loss', else shall be manually entered. ii. Year entered in 2nd column can't be greater than the year entered in column 1. iii. Year entered in 3rd column can't be greater than the year entered in column 2. iv. Difference between year 1 and 2 can't be greater than 2 and same is applicable for 2nd to 3rd year. v. Year can't be same in all three columns.
16(b) (ii)	Profit before tax (In Rs.)	i. Amount in 1st column shall be auto-filled from 'Previous reporting period' field 'Profit before tax (VII-VIII)' of 'SEGMENT II: I. Statement of Profit and Loss', else can be manually entered. ii. This field shall be enabled and mandatory in case Year is entered in the same column.
16(b) (iii)	Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rs.)	i. This field shall be enabled and mandatory in case Year is entered in the same column.
17	Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act)	i. This field Shall be average of the amounts entered in 'Net Profit computed u/s 198' above
18	Prescribed CSR Expenditure (two per cent. of the amount as in item 17 above)	i. This field shall be mandatory to enter if 'Yes' is selected in field above 'Whether CSR is applicable as per section 135'

Field No.	Field Name	Instructions
		ii. This field Shall be auto calculated if amount in above field 'Average net profit of the company for last three financial years' is greater than zero. Else can be manually entered.
19(a)	Total amount spent on CSR for the financial year	i. This field shall be mandatory to enter if greater than zero is the value in field 'Prescribed CSR Expenditure'
19 (b)	Amount spent in local area (in Rupees)	i. This field Shall be enabled and mandatory if amount entered above in 'Total amount spent on CSR for the financial year' ii. This field Shall be equal to or less than the amount entered in Total amount spent on CSR for the financial year (in Rupees)
19(c)	Number of CSR activities	i. The number entered in this field shall be greater than zero. ii. Shall be enabled and mandatory if amount entered in field above 'Total amount spent on CSR for the financial year' is greater than zero. iii. Three rows below shall be displayed and disabled. iv. Rows below shall be regenerated, enabled and mandatory based on the number entered subject to maximum 20.
	(If number of programmes/ projects/ activities is more than twenty, submit the remaining details in EXCEL sheet as specified in instruction kit)	i. Shall be displayed only if 'Number of CSR activities' entered above is greater than 20. ii. Refer excel as Annexed A
21(a)	Explanation for not spending	i. Select reason from drop down menu
	If others, specify	i. Maximum 500 characters are allowed in this field.
22	Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report	i. Shall be enabled and mandatory in case 'Yes' is selected in field 'Whether CSR is applicable as per section 135'
23(a)	Details regarding technology absorption as per Rule 8(3)(B)	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(b)	Details regarding energy conservation as per Rule 8(3)(A)	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(c)	Details regarding foreign exchange earnings and outgo as per Rule 8(3)(C)	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(d)	Report on highlights on performance of subsidiaries, associates and joint venture	i. This field shall be displayed 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

Field No.	Field Name		Instructions
	companies and their contribution to overall performance of the companies during the period under report		or a joint venture as defined under clause (6) of section 2' in AOC-4 form.
23(e)(i)	Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year	i.	This field shall be displayed 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' in AOC-4 form.
23(e)(ii)	Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year	i.	This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(e)(iii)	The details in respect of adequacy of internal financial controls with reference to the Financial Statements.	i.	This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(e)(iv)	A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.	i.	This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(e)(v)	The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.	i.	This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(e)(vi)	The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof	i.	This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"

Field No.	Field Name	Instructions
23(e)(viii)	Disclosure of change in nature of business	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(f)	Other disclosures relating to deposits covered under Chapter V of Companies Act under Rule 8(5)	i. Fields in other disclosure disclosures relating to deposits covered under Chapter V of Companies Act under Rule 8(5) for fields f(i) to f(ix) will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(f) (i)	Deposits accepted during year	i. This field shall be same as value entered in field 'Amount of deposits accepted during the year' in form DPT-3 filed by the company
23(h)	A statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(i)(a)	A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(i)(b)	Statement that the company has complied with Maternity Benefit Act.	i. This field will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
23(j)	Number of employees as on the closure of financial year	i. This field and related fields will be mandatory in case 'No' is selected in field "Whether Company is an OPC or Small Company as at the FY end date"
	Attachments	i. All the attachments shall be either in pdf or jpg format. The size of each individual attachment can be up to 2MB.
	Company CSR policy as per sub-section (4) of section 135	i. This attachment shall be mandatory in case 'Yes' is selected in field 'Whether CSR is applicable as per section 135' till FY 2019-20. After FY 2019-20 this field will not be displayed.
	Details of other entity(s)	i. This attachment shall be mandatory if other than 'Directly by company' selected in any of the column 9 'Mode of amount spent' in table capturing CSR activities till FY 2019-20. After FY 2019-20 this field will not be displayed.

Field No.	Field Name	Instructions
	Details of remaining CSR activities	i. This attachment shall be enabled and mandatory in case greater than 20 entered in field 'Number of CSR activities' till FY 2019-20. After FY 2019-20 this field will not be displayed. ii. This attachment shall be in Excel format only.
	Optional attachment(s) - if any	i. All the attachments shall be either in excel /pdf or jpg images. ii. The size of each individual attachment can be up to 2MB iii. Please note that the user has an option to upload up to 5 optional attachments.
	To be digitally signed by Designation	i. 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. ii. 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 Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator	i. In case the person digitally signing the form is a Director, then DIN should be approved one. ii. If designation selected is Interim Resolution Professional (IRP) or Resolution professional (RP) or Liquidator, should be valid PAN.

3.2 Other instructions to fill Form- Extract of Board's Report

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 Extract of Board's Report. ii. All the attachments should be uploaded in ***pdf, excel, or .jpg format.*** iii. The user has an option to attach maximum **5 files of 2MB each.**
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. 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. iii. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.

Buttons	Particulars
Previous	i. Click on the previous button to go back to previous form or previous page.
Proceed	i. Click the proceed button to move to next linked form.
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.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

Not Applicable

4.2 Processing Type

Type of Processing	Conditions (if any)
Non-STP /STP	The linked webform shall be processed based on conditions applicable to Parent form

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=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

4.4 Annexure A

CSR Activities.xlsx