

## **Form 23ACA-XBRL**

### **INSTRUCTIONS FOR FILLING OF EFORM – 23ACA-XBRL**

(Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar)

#### **NOTE:**

- This Form is applicable in respect of the following companies:
  1. All Listed companies;
  2. All companies which are subsidiaries of listed companies
  3. All companies having a paid up capital of Rs. 5 crores and above;
  4. All companies having a Turnover of Rs 100 crores or above.
  5. All companies who were required to file their financial statements for FY 2010-11, using XBRL mode.
  
- However, the following type of companies are exempted for XBRL filings :
  1. Banking Companies
  2. Insurance Companies
  3. Power Companies
  4. Non banking Financial Companies (NBFCs) registered with RBI
  
- All companies required to file in XBRL mode are permitted to file this form without any additional fee for the financial year 2011-12 (i.e. financial year starting on or after 01.04.2011) up to 15-12-2012 or due date of filing, whichever is later.
  
- **For detailed process in respect of XBRL filings, refer the filing manual available on the MCA21 XBRL portal (<http://www.mca.gov.in/XBRL>)**
  
- The following shall be validated while filling the Form on the MCA portal :
  - a) The XBRL document(s) attached with the eForm have been successfully validated by MCA21 XBRL validation tool available at the portal and belong to the company filing the form (i.e. CIN of filing company in the instance document(s) should be same as entered in the eForm).
  - b) Instance document(s) have been created based on the taxonomy as applicable for the relevant financial year.
  - c) Value in element 'ContentOfReport' in the attached XBRL document(s) should be 'Statement of Profit & Loss'.
  - d) Date entered in element 'DateOfStartOfReportingPeriod' and 'DateOfEndOfReportingPeriod' in the attached XBRL document(s) should be same as date entered in fields 'Period of profit and loss account- From' and 'Period of profit and loss account- To' respectively in the form.
  
- Refer Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011 in respect of XBRL available on the MCA portal (<http://www.mca.gov.in>) under the head 'Notifications' of main head 'Acts, Bills & Rules'.
  
- The information to be provided in the eForm should pertain to the financial year.
  
- After the eForm has been filled, click the **Pre-scrutiny** button to pre-scrutinise the eForm. If the eForm is not pre-scrutinised, it shall be rejected when you attempt to

upload the eForm.	
<ul style="list-style-type: none"> <li>This eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct as per the profit and loss account to be attached. <b>There is no provision for resubmission of this eForm.</b></li> </ul>	
S No.	Detailed Instructions
Note: Instructions are not provided for the fields which are self explanatory.	
Refer the relevant provisions and rules made there under with respect to the matter dealt in this eForm.	
1	<p>(a) Enter the Corporate Identity Number (CIN) of the company.</p> <ul style="list-style-type: none"> <li>You can find the CIN by entering the existing registration number of the company in the 'Find CIN/GLN' service at the portal (<a href="http://www.mca.gov.in">www.mca.gov.in</a>)</li> </ul>
2	<p>(a) Click the "Pre-fill" button.</p> <p>(b) The system will automatically display the name and registered office address of the company.</p> <p>System will also display the authorised capital or number of members of the company, as the case may be.</p>
3	Enter the period of profit and loss account. End date shall be same as date of balance sheet entered in Form 23AC-XBRL.
4	<p>Select whether consolidated profit and loss account is also being filed along with the standalone profit and loss account.</p> <p>In case of 'Yes', it is mandatory to attach XBRL document in respect of 'Consolidated profit and loss account'. (i.e. to attach standalone profit and loss account along with consolidated profit and loss account).</p>
5 & 6	Select whether schedule VI of the Companies Act, 1956 is applicable or not and Type of company. This form shall not be allowed to be filed in case schedule VI is not applicable. In case schedule VI is not applicable, you are required to file Form 23ACA (non XBRL mode).
7	<p>Select whether the attached annual accounts is audited by the auditors. Form shall not be allowed to be filed in case the annual accounts are not audited.</p> <p>Enter the date of signing of report on the annual accounts by the auditors.</p>
Attachments	<ul style="list-style-type: none"> <li>XBRL document in respect of profit and loss account and other documents (i.e. schedules and notes thereto) required by the Companies Act, 1956. This is a mandatory attachment.</li> <li>XBRL document in respect of consolidated profit and loss account and other documents (i.e. Schedules and notes thereto) required by the Companies Act, 1956 Statement of subsidiaries as per section 212 (To be attached in respect of foreign subsidiaries). Please note in case of an Indian subsidiary, only SRN of balance sheet filed by the subsidiary company is required to be mentioned in the XBRL document. In such case, detailed statement of accounts of the subsidiary is not required to be attached.)</li> <li>Any other information can be provided as an optional attachment.</li> </ul>
Verification	Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.

Digital signature	The eForm should be digitally signed by the managing director, director, manager or secretary of the company duly authorised by the board of directors.
Designation	Select the designation of the person digitally signing the eForm. Enter the DIN in case the person digitally signing the eForm is a director or managing director Enter income-tax PAN in case the person signing the eForm is a manager Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.
Certification	The eForm should 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 eForm. Select the relevant category of the professional and whether he/ she is an associate or fellow. 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. Professional certification in Form 23ACA-XBRL includes: (i) Verification of particulars filled in the forms from the audited financial statements of the company as true and correct; (ii) Verification that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011; (iii) Verification that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Profit and Loss account and all other documents which are required to be annexed or attached to the Profit and Loss account as required under Section 220 of the Companies Act, 1956; and (iv) Verification that all the required attachment(s) have been completely attached to the form.
Pre-scrutiny	After the check form is successful and required documents have been attached, pre-scrutinise the eForm. This is a mandatory step.

### **Common Instruction Kit**

<b>Buttons</b>	<b>Particulars</b>
Pre Fill	When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name is displayed by the system. This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field. You are required to be connected to the Internet for pre-filling.
Attach	Click the Attach button corresponding to the document you wish to attach. In case you wish to attach any other document, click the Optional Attachment

Buttons	Particulars
	button. (Through Optional attachment, you can attach maximum five attachments).
Remove attachment	You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If you want to remove or delete any attachment, select the attachment to be removed and click the "Remove attachment" button.
Check Form	Once the eForm is filled up, click the Check Form button for form level validation, for example, to check whether all the mandatory fields have been filled or not. If an error is displayed, rectify the error and click the "Check Form" button again. When the form level validation is complete, the message, "Form level pre scrutiny is successful", is displayed. The form level validation (Check Form) is done without being connected to the Internet.
Modify	The "Modify" button gets enabled after the check form is done. By clicking this button, you can make changes in the filled eForm. The digital signatures, if already attached, shall be removed. Once you have changed the filled eForm, click the Check Form button again.
Pre scrutiny	The "Pre scrutiny" button gets enabled once check form is done. You are required to be connected to the Internet for pre scrutiny. On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user. After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.
Upload eForm	Once the eForm is pre scrutinised, filled and signed, it is ready for uploading on the MCA21 portal. Login to the MCA21 portal with your user ID and password for uploading the eForm.