



Instruction Kit for AOC- 4 CFS

(Form for filing consolidated financial statements and other documents with the Registrar)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Every company needs to file its financial statements, including consolidated financial statement and mandatory attachments, within the prescribed time limit as per section 137. For the purpose of filing, form AOC-4 is prescribed for standalone financial statement (if XBRL is not applicable for the company) and form AOC-4 CFS for consolidated financial statements.

In case financial statements (including CFS) 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 consolidated financial statements via e-form AOC-4 CFS 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 consolidated financial statements shall be filed via e-Form AOC-4 CFS.

Section 129(3), 137 of the Companies Act, 2013 and Rule 6, 12(1) of the Companies (Accounts) Rules, 2014 ([Refer Annexure A](#))

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm AOC-4 CFS at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No.	Field Name	Instructions
SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET		
Part A: I. General information of the company		
1	a	<p>Corporate Identity Number (CIN)</p> <p>Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in)</p> <p>Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.</p> <p>Click the Pre-fill button. Upon clicking the button, system shall automatically display the name, registered office address and email id of the company.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID which would be updated in MCA records upon processing of this eForm.</p>
3		<p>SRN of form AOC-4 filed by the company for its standalone financial statements</p> <p>Enter an approved SRN of form AOC-4 associated with the company. Make sure that no other form AOC-4 CFS has been filed against the entered SRN of form AOC-4 except if the same was not registered by ROC.</p> <p>Click upon Pre-fill button after entering the SRN of AOC-4. Based upon the referred form AOC-4, the fields from ‘Nature of consolidated financial statements’ to ‘SRN of form INC-28’ would automatically filled in (as if applicable).</p>
4	(a)	<p>Financial year to which financial statements relates</p> <p>Start and end date of the financial year for which this eform is being filed will be auto filled based on the SRN of form AOC-4 entered. Filing of this form is allowed</p>

S. No.		Field Name	Instructions
			only for the financial years starting on or after 1 st April 2014.
4	b (i)	Nature of consolidated financial statements	Option from following choices will be auto selected based on the SRN of form AOC-4 entered: <ul style="list-style-type: none"> • Provisional un-adopted consolidated financial statements • Adopted consolidated financial statements • Revised consolidated financial statements u/s 130 • Revised consolidated financial statements u/s 131
4	b (ii)	Nature of revision	Option from following choices will be auto selected based on the SRN of form AOC-4 entered: <ul style="list-style-type: none"> • Financial statement • Directors Report • Both
4	b (iii)	Whether provisional consolidated financial statements filed earlier	Option from following choices will be auto selected based on the SRN of form AOC-4 entered: <ul style="list-style-type: none"> • Yes • No • Not applicable
4	b (iv)	Whether adopted in adjourned AGM	Option from following choices will be auto selected based on the SRN of form AOC-4 entered: <ul style="list-style-type: none"> • Yes • No • Not applicable
4	b (v)	Date of adjourned AGM in which consolidated financial statements were adopted	Date of the adjourned AGM in case financial statements are adopted in the same, will also be auto filled based on the SRN of form AOC-4.
4	b (vi)	SRN of form INC-28	In case of revised filing, enter the SRN of INC-28 filed for submission of order of the competent authority as specified under section 130 or 131 (as applicable).

S. No.		Field Name	Instructions
4	b (vii)	SRN of form AOC-4 CFS	<p>If case of revised filing, enter the SRN of last filed form AOC-4 CFS by the company for the same financial year.</p> <p>In case of Adopted consolidated financial statements, enter the SRN of Provisional Un-adopted consolidated financial statements if filed earlier</p>
4	b (viii)	Date of order of competent authority	In case of revised filing, enter the date of order of the competent authority specified under section 130 or 131 (as applicable)
5	a	Whether Annual General Meeting (AGM) is held	<p>Details related to AGM would be auto-filled based on the SRN of referred form AOC-4.</p> <p>However in case AGM is held post filing of form AOC-4 then option 'Yes' can be selected and accordingly enter the date of AGM.</p>
	b	If yes, date of AGM	
6	B	Details of director(s), manager, secretary, CEO, CFO of the company who have signed the consolidated financial statements	<p>Enter the DIN of the Directors who have signed the consolidated financial statements. It is mandatory to provide details of one Director who has signed the consolidated financial statements.</p> <p>In case Manager, Secretary, CEO or CFO of the company, enter the Income-tax PAN.</p> <p>Enter the date of signing of the consolidated financial statements by each signatory.</p> <p>Click the Pre-fill All button. On clicking the button, system shall automatically display the Name and Designation of the individual as per date of signing the consolidated financial statements entered.</p>

S. No.		Field Name	Instructions
7	B	Details of Director(s) who have signed the Boards' report	<p>Enter the DIN of the Directors who have signed the Board's report. It is mandatory to provide details of one Director who has signed the boards' report.</p> <p>Enter the date on which the signatories mentioned in the tabular format have signed the Boards' report.</p> <p>Click the Pre-fill All button. On clicking the button, system shall automatically display the Name and Designation of the individuals.</p>
8		Date of signing of reports on the consolidated financial statements by the auditors	Enter the date of signing of reports on the consolidated financial statements by the auditor(s).
9		Number of auditors	<p>Enter the number of auditors and details thereof.</p> <ul style="list-style-type: none"> • Enter PAN of the auditor or auditors' firm. • Select whether the auditor is Individual or an Auditor's firm. • If the category of auditor is selected as individual, provide the membership number. • If the category of auditor' is selected as Auditor's firm, enter the firm's registration number. • Enter the SRN of form ADT-1 filed for intimation of appointment of the auditor details of whom is entered. If intimation of appointment of auditor is not required under Section 139(5)/(6)/(7) of the Companies Act,2013 then enter SRN 'Z99999999'. • Enter the name and address of the auditor or auditor's firm. • In case of Auditor's firm, the details of the member signing for the auditor's firm will also be required. Enter the name and address of such member.
9	a	Income-tax (PAN) of auditor or auditor's firm	
9	b	Category of auditor	
9	c	Membership number of auditor or auditor's firm's registration number	
9	d	SRN of Form ADT-1	
9	e	Name of the auditor or auditor's firm	
9	f	Address of the auditor or the auditor's firm	
9	g	Name of the member	
9		Membership number	

S. No.		Field Name	Instructions
10	a	Whether the company has a subsidiary company as defined under clause (87) of section 2	<p>Select whether the company is having any subsidiary as defined under clause (87) of section 2.</p> <p>If yes, indicate the number of subsidiary companies.</p> <p>Based on the number entered, maximum hundred blocks would be enabled for entering the particulars of such subsidiaries.</p> <p>Enter the CIN of the subsidiary company.</p> <p>Click the Pre-fill button. On clicking the button, name of the subsidiary company will be auto-filled.</p> <p>In case CIN is not available, enter the name manually.</p>
10		Provisions pursuant to which the company has become a subsidiary	<p>Select the applicable provision from below two available options for becoming a subsidiary company:</p> <ul style="list-style-type: none"> • Section 2(87)(i) • Section 2(87)(ii)
10	b	Whether the company has an associate company or a joint venture as defined under clause (6) of section 2	<p>Select whether the company is having any associate company or joint venture as defined under clause (6) of section 2.</p> <p>If yes, indicate the number of such associate companies or joint ventures.</p> <p>Based on the number entered, maximum hundred blocks would be enabled for entering the particulars of such associate companies or joint ventures.</p> <p>Enter the CIN of the associate company or joint venture.</p> <p>Click the Pre-fill button. On clicking the button, name of the associate company or joint venture will be auto-filled.</p> <p>In case CIN is not available, enter the name manually.</p>
10		Whether company is an associate or a joint venture	<p>Select the applicable option from below two:</p> <ul style="list-style-type: none"> • Associate company • Joint Venture

S. No.		Field Name	Instructions
11	a	Whether Schedule III of the Companies Act, 2013 is applicable	Select whether Schedule III of the Companies Act, 2013 is applicable or not. If the type of company is commercial & industrial or NBFC, then select 'Yes' option only.
11	b	Type of Industry	Select the Type of Industry from available choices: <ul style="list-style-type: none"> • Commercial & Industrial (C&I) • Banking Company • Insurance Company • Power Company • Non-banking Financial Company (NBFC) registered with RBI Select the type as 'C & I' if none other is applicable.

Part –B

Following sections needs to be filled in Part B:

I. Consolidated Balance Sheet

II. Detailed Balance sheet items (Amount in Rupees)

III. Financial parameters – Balance sheet items (Amount in Rupees) as on financial year end date

IV. Share capital raised during the reporting period (Amount in Rupees)

Details under section I of PART-B (consolidated balance sheet) and section II (detailed balance sheet items) can be entered only if Schedule III of the Companies Act, 2013 is applicable.

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT

Following sections needs to be filled in Segment II:

I. Statement of Consolidated Profit and Loss

II. Detailed Profit and Loss items (Amount in Rupees)

III. Financial parameters – Profit and loss account items (amount in Rupees) during the reporting period

Details under section I (Statement of Consolidated Profit and Loss) and section II (Detailed Profit and Loss items (Amount in Rupees) can be entered only if Schedule III of the Companies Act, 2013 is applicable.

S. No.		Field Name	Instructions
SEGMENT III: AUDITOR'S REPORT			
I	a	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	In case of a government company, select 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. If the Auditor General of India has commented, provide the details of comments and the Director's reply(s) on same.
I	b	Provide details of comment(s) or supplement(s) received from CAG of India	
I	b	Director's reply(s) on comments received from CAG of India	
I	c	Whether CAG of India has conducted supplementary or test audit under section 143	Select whether CAG of India has conducted supplementary or test audit under section 143
II	1	Details of remarks made by auditors and applicability of CARO, 2015 Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Select whether auditors' report has been qualified or has any reservations or contains adverse remarks.
II	2	If yes, number of qualifications or reservations or adverse remarks	If the auditor has provided qualifications or adverse remarks, provide the number of adverse remarks.

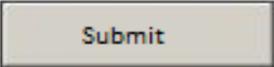
S. No.		Field Name	Instructions
II	2 (a)	Auditors' qualifications, reservations or adverse remarks in the auditors' report	Enter the details of auditors' qualifications, reservations or adverse remarks. Enter the director's reply(s) on auditors' qualifications, reservations or adverse remarks.
II	2 (b)	Directors' comments on qualifications, reservations or adverse remarks of the auditors as per Board's report	
	3	Whether Companies (Auditors' Report) Order, 2015 (CARO) applicable	Select whether Companies (Auditors' Report) Order, 2015 (CARO) applicable
	4	Auditors' comment on the items specified under Companies (Auditors' Report) Order, 2015 (CARO)	Select one of the following relevant option against the particulars mentioned in the tabular format: <ul style="list-style-type: none"> • Favorable Remark • Unfavorable remark • Disclaimer remark • Clause not applicable
SEGMENT-VI- Miscellaneous			
1		Whether the Secretarial Audit is applicable	Select whether a Secretarial Audit is applicable.
2		Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached	Select whether the detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached.

S. No.	Field Name	Instructions
	Attachments	<ul style="list-style-type: none"> • Consolidated financial statements duly authenticated as per section 134 (including Board’s report, auditors’ report and other documents) – This is a mandatory attachment • Statement of subsidiaries/associate companies/joint ventures as required under section 129 in the format of Form AOC-1 prescribed under the Companies (Accounts) Rules, 2014 – This is a mandatory attachment • Supplementary or test audit report under section 143 - This attachment is mandatory if CAG of India had conducted supplementary or test audit under section 143 • Details of other entity(s) – This is an optional attachment • Details of comments of CAG of India - This is mandatory if CAG of India had conducted supplementary or test audit under section 143 • Secretarial Audit Report - This attachment is mandatory if Secretarial Audit was applicable • Directors’ report as per sub-section (3) of section 134 - This attachment is mandatory if the same was mentioned in the Segment IV of the eform • Optional attachments (s)- if any
To be digitally signed by	Designation	Select the designation of the person signing the DSC <ul style="list-style-type: none"> • Director • Manager • Secretary • CEO • CFO
	DSC	Ensure the eForm is digitally signed by Director/ Manager/ Secretary/ CEO/ CFO. The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified Director should not sign the form.

S. No.	Field Name	Instructions
	DIN or Income-tax PAN or Membership number	<p>In case the person digitally signing the eForm is a Director - Enter the approved DIN.</p> <p>In case the person digitally signing the eForm is a CEO or CFO or manager- Enter the PAN.</p> <p>In case the person digitally signing the eForm is a Company Secretary - Enter the membership number of the secretary</p>
	Certificate by practicing professional	This eform needs to be verified by a practicing professional. Enter the details of the practicing professional and attach the digital signature.

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors.

Buttons	Particulars
	<p>3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</p> <p>Note: The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1.	Adopted consolidated financial statements (in case of OPC)	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Financial year end date	180 days
2.	Provisional Un-adopted consolidated financial statements (in case of other than OPC)	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		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)	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Date of Adjourned AGM. If not entered then actual date of AGM.	30 days
4.	Revised consolidated financial statements u/s 130	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Date of order of competent authority	30 days
5.	Revised consolidated financial statements u/s 131	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Date of order of competent authority	30 days

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

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Processing Type

The eForm will be processed in the office of Registrar of Companies based on processing of the original form AOC-4 (referred form). In the same was auto approved, then this form also will be processed in auto approval mode.

Email

The status of request is sent to user in the form of an email at the end of the day to the email id of the company.

Annexure A

Section 129(3) Where a company has one or more subsidiaries, it shall, in addition to financial statements provided under sub-section (2), prepare a consolidated financial statement of the company and of all the subsidiaries in the same form and manner as that of its own which shall also be laid before the annual general meeting of the company along with the laying of its financial statement under sub-section (2):

Provided further that the Central Government may provide for the consolidation of Accounts of companies in such manner as may be prescribed.

Explanation.—for the purposes of this sub-section, the word “subsidiary” shall include Associate company and joint venture.

Section 137:

(1) A copy of the financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements under this Act, duly adopted at the annual general meeting of the company, shall be filed with the Registrar within thirty days of the date of annual general meeting in such manner, with such fees or additional fees as may be prescribed within the time specified under section 403:

Provided that where the financial statements under sub-section (1) are not adopted at annual general meeting or adjourned annual general meeting, such unadopted financial statements along with the required documents under sub-section (1) shall be filed with the Registrar within thirty days of the date of annual general meeting and the Registrar shall take them in his records as provisional till the financial statements are filed with him after their adoption in the adjourned annual general meeting for that purpose:

Provided further that financial statements adopted in the adjourned annual general meeting shall be filed with the Registrar within thirty days of the date of such adjourned annual general meeting with such fees or such additional fees as may be prescribed within the time specified under section 403:

Provided also that a One Person Company shall file a copy of the financial statements duly adopted by its member, along with all the documents which are required to be attached to such financial statements, within one hundred eighty days from the closure of the financial year:

Provided also that a company shall, along with its financial statements to be filed with the Registrar, attach the accounts of its subsidiary or subsidiaries which have been incorporated outside India and which have not established their place of business in India.

(2) Where the annual general meeting of a company for any year has not been held, the financial statements along with the documents required to be attached under sub-section (1), duly signed

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along with the statement of facts and reasons for not holding the annual general meeting shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held and in such manner, with such fees or additional fees as may be prescribed within the time specified, under section 403.

(3) If a company fails to file the copy of the financial statements under sub-section (1) or sub-section (2), as the case may be, before the expiry of the period specified in section 403, the company shall be punishable with fine of one thousand rupees for every day during which the failure continues but which shall not be more than ten lakh rupees, and the Managing Director and the Chief Financial Officer of the company, if any, and, in the absence of the managing Director and the Chief Financial Officer, any other Director who is charged by the Board with the responsibility of complying with the provisions of this section, and, in the absence of any such Director, all the Directors of the company, shall be punishable with imprisonment for a term which may extend to six months or with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees, or with both.

Rule 6:

The consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards:

Provided that in case of a company covered under sub-section (3) of section 129 which is not required to prepare consolidated financial statements under the Accounting Standards, it shall be sufficient if the company complies with provisions on consolidated financial statements provided in Schedule III of the Act.

Rule 12(1):

Every company shall file the financial statements with Registrar together with Form AOC-4 and the consolidated financial statement, if any, with Form AOC4 CFS.

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Annexure B

The Companies (Registration offices and Fees) Rules, 2014**For company having share capital**

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

For company not having share capital

Rupees 200 per document

Additional fee rules

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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