

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB SECTION (i)]

Ministry of Corporate Affairs

Notification

New Delhi, the 9th September, 2015

G.S.R. ____ (E). - In exercise of the powers conferred by sub-sections (1) and (2) of section 469 read with section 398 of the Companies Act, 2013 (18 of 2013), and in supersession of the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:

1. **Short title and commencement:-** (1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. **Definitions:-** (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013;

(b) "Annexure" means annexures appended to these rules;

(c) "Documents and forms" means the documents and forms required to be filed with any authority as specified under the Act or rules or regulations made thereunder;

(d) "Extensible Business Reporting Language" (XBRL), means a standardised language for communication in electronic form to express, report or file financial information by the companies under the Act;

(e) "Taxonomy" means in XBRL, an electronic dictionary for reporting the business data as approved by the Central Government in respect of any documents or forms indicated in these rules.

(2) Words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and said rules.

3. Filing of financial statement with Registrar:- The following class of companies shall file their financial statement and other documents under section 137 of the Act, with the Registrar in e-form AOC-4 XBRL given in Annexure-I for the financial years commencing on or after 1st April, 2014 using the XBRL taxonomy given in Annexure II, namely:-

- (i) all companies listed with any Stock Exchange(s) in India and their Indian subsidiaries; or
- (ii) all companies having paid up capital of rupees five crore or above;
- (iii) all companies having turnover of rupees hundred crore or above; or
- (iv) all companies which were hitherto covered under the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011:

Provided that the companies in Banking, Insurance, Power Sector and Non-Banking Financial companies are exempted from XBRL filing.

4. Filing of cost audit report – A company required to furnish cost audit report and other documents to the Central Government under sub-section (6) of section 148 of the Act and rules made thereunder, shall file such report and other documents using the XBRL taxonomy given in Annexure-III for the financial years commencing on or after 1st April, 2014 in e-Form CRA-4 specified under the Companies (Cost Records and Audit) Rules, 2014.

FORM NO. AOC- 4 XBRL

[Pursuant to section 137 of the Companies Act, 2013 and rule 12(2) of Companies (Accounts) Rules, 2014]



Form for filing XBRL document in respect of financial statement and other documents with the Registrar

Language ☐ English ☐ Hindi

Refer the instruction kit for filing the form.

Note -All fields marked in * are to be mandatorily filled.

Authorised capital of the company as on the date of filing

Number of members of the company as on the date of filing

1. (a) *Corporate identity number (CIN) of company

Pre-fill

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of
registered office
of the company

(c) *e-mail id of the company

3. * Financial year to which financial statements relates

From

(DD/MM/YYYY)

To

(DD/MM/YYYY)

4.(a)*Date of Board of Directors' meeting in which financial statements are approved

(DD/MM/YYYY)

(b) (i) *Nature of financial statements

(ii) Nature of revision ☐ Financial statement ☐ Directors Report ☐ Both

(iii) Whether provisional financial statements filed earlier ☐ Yes ☐ No ☐ Not applicable

(iv) Whether adopted in adjourned AGM ☐ Yes ☐ No ☐ Not applicable

(v) Date of adjourned AGM in which financial statements were adopted

(vi) SRN of form INC-28

(vii) SRN of form AOC-4/AOC-4 XBRL

(viii) Date of order of competent authority

(DD/MM/YYYY)

5.(a) Whether Annual General Meeting (AGM) is held ☐ Yes ☐ No ☐ Not applicable

(b) If yes, date of AGM

(DD/MM/YYYY)

(c) *Due Date, of AGM

(DD/MM/YYYY)

(d) *Whether any extension for financial year or AGM granted ☐ Yes ☐ No

(c) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

6. *Whether Schedule III of the Companies Act, 2013 is applicable ☐ Yes ☐ No

7. *Type of Industry

8. *Whether consolidated Financial Statements Required or Not ☐ Yes ☐ No

9. (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 ☐ Yes ☐ No

(b) Provide details of comment(s) or supplement(s) received from CAG of India

(c) Director's reply(s) on comments received from CAG of India

(d) Whether CAG of India has conducted supplementary or test audit under section 143 ☐ Yes ☐ No

10. *Whether Secretarial Audit is applicable. ☐ Yes ☐ No

11. *Whether detailed disclosure with respect to Director's report under section 134(3) is attached ☐ Yes ☐ No

Attachments

1. * XBRL financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)
2. XBRL document in respect of Consolidated financial statement
3. Statement of subsidiaries as per section 129-Form AOC-I
(To be attached in respect of Foreign subsidiaries)
4. Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)
5. Statement of the fact and reasons for not holding the AGM
6. Approval letter of extension of financial year or AGM
7. Supplementary or test audit report under section 143
8. Details of comments of CAG of India
9. Optional attachments (s)- if any

List of attachment(s)

Attach
Attach
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Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number *dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Financial

Statements and all other documents which are required to be annexed or attached to the Financial Statements as required under Section 137 of the Companies Act, 2013. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015

3. All the required attachments have been completely and legibly attached to this form.

*To be digitally signed by

DSC BOX

*Designation

*Director identification number of the director; or
PAN of the manager or CEO or CFO; or
Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. It is further certified 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, 2015
3. All the required attachments have been completely and legibly attached to this form;
4. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

☐ Chartered accountant (in whole-time practice) or
☐ Company secretary (in whole-time practice)

☐ Cost accountant (in whole-time practice) or

Whether associate or fellow

☐ Associate

☐ Fellow

Membership number

Certificate of practice number

Note: Attention is drawn to provisions of section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

For office use only:

eForm Service request number (SRN)

Affix filing details

eForm filing date

(DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby registered

Confirm submission

Date of signing

(DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company

F. No. 1/19/2013-CL-V

A handwritten signature in blue ink, appearing to read 'Amardeep Singh Bhatia', with a horizontal line drawn across it.

29/10/2018
(Amardeep Singh Bhatia)
Joint Secretary