

Instruction Kit for AoC-4 NBFC (Ind AS)
Form for filing financial statement 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.

Instruction Kit for AoC-4 NBFC (Ind AS)
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Part I – Law(s) Governing the eForm

Overview

Every NBFC company as defined in the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 to which Indian Accounting Standards apply, needs to file its financial statements, including consolidated financial statement and mandatory attachments, via e-Form AOC-4 NBFC (Ind AS) within the prescribed time limit as per section 137. 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 e-form AOC-4 NBFC (Ind AS) 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 e-Form AOC-4 NBFC (Ind AS).

Section and Rule reference

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

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm AOC-4 NBFC (Ind AS) 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.

Field No.	Field name	Instructions
Please use Internet Explorer version 9 or above and Adobe Reader 11 for filing this form.		
SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET		
Part A: I. General information of the company		
1(a)	Corporate Identity Number (CIN)	<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>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>

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Field No.	Field name	Instructions
		Based on the CIN entered, following two fields given as part of the eform would also get pre-filled: <ul style="list-style-type: none"> • Authorized capital of the company as on the date of filing • Number of members of the company as on the date of filing
3	Financial year to which financial statements relates	Enter the start and end date of the financial year for which this eform is being filed. Filing of this form is allowed only for the financial years starting on or after 1st April 2018. Make sure that financial year selected is as per the provisions of the Companies Act, 2013.
4(b)(i)	Nature of financial statements	Select an option from the following available choices: <ul style="list-style-type: none"> • Provisional un-adopted financial statements • Adopted financial statements • Revised financial statements u/s 130 • Revised financial statements u/s 131 <p>Select Adopted financial statements in case type of company is One Person Company (OPC) and filing is being done for the first time for entered financial year.</p> <p>For more details, please refer to the provision of section 137 of the Companies Act, 2013.</p> <p>Based on the option selected, relevant fields will only be displayed and required to be entered further.</p>
4(b)(ii)	Nature of revision	In case of filing the revised financial statement and/or boards' report, select the appropriate option from the drop down values provided, like: <ul style="list-style-type: none"> • Financial statement • Directors Report • Both <p>Based on the option selected, relevant fields will only be displayed and required to be entered further.</p>
4(b)(iii)	Whether provisional financial statements filed earlier	Select 'Yes' or 'No' if provisional financial statements have been filed earlier or not. In case of OPC, please select 'Not applicable' option. For more details, please refer to the provision of section 137 of the Companies Act, 2013.
4(b)(iv)	Whether adopted in adjourned AGM	Select 'Yes' or 'No' if financial statements are adopted in adjourned AGM and not in actual AGM.
4(b)(v)	Date of adjourned AGM in which financial statements were adopted	In case of OPC, please select 'Not applicable' option. Enter the date of adjourned AGM in case financial statements are adopted in the same.

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Field No.	Field name	Instructions
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).
4(b)(vii)	SRN of form AOC-4 NBFC (Ind AS)	If case of revised filing, enter the SRN of form AOC-4 NBFC (Ind AS) filed latest for the same financial year as entered in this form.
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).
4(c)	Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements	<p>Enter the DIN of the Directors who have signed the financial statements. It is mandatory to provide details of one Director who has signed the 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 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 financial statements entered.</p>
5(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>
6	Date of signing of reports on the financial statements by the auditors	Enter the date of signing of reports on the financial statements by the auditor(s).
7 (a) to (e)	<p>Whether annual general meeting (AGM) held</p> <p>If yes, date of AGM</p> <p>Due date of AGM</p>	<p>Enter the details of AGM as below:</p> <ul style="list-style-type: none"> • Select whether AGM held or not. • If the AGM was held, enter the date of AGM. • Enter the due date of AGM. • Select whether any extension for financial year or AGM was granted.

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Field No.	Field name	Instructions
	Whether any extension for financial year or AGM granted If yes, due date of AGM after grant of extension	<ul style="list-style-type: none"> • If yes, then enter the extended due date of AGM after such grant.
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. If yes, enter the CIN of the holding company.
8(b)	CIN of the holding company, if applicable [^]	Click the Pre-fill button. On clicking the button, name of the holding company will be auto-filled.
8(c)	Name of the holding company	<p>In case CIN is not available, enter the name manually. Make sure that CIN is not available on MCA portal.</p> <p><i>[^]In case of a company incorporated outside India, leave blank and name of the holding company may be filled in the relevant column.</i></p>
8(d)	Provisions pursuant to which the company has become a subsidiary	<p>Select the applicable provision for becoming a subsidiary company from the two available options:</p> <ul style="list-style-type: none"> • Section 2(87)(i) • Section 2(87)(ii)
9(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. Based on the number entered, maximum twenty blocks would be enabled for entering the particulars of such subsidiaries.</p>
9(b)	CIN of the subsidiary company	Enter the CIN of the subsidiary company.
9(c)	Name of the subsidiary company	<p>Click the Pre-fill button. On clicking the button, the Name of the subsidiary company will be auto-filled.</p> <p>In case CIN is not available, enter the name manually. Make sure that CIN is not available on MCA portal.</p>
9(d)	Provisions pursuant to which the company has become a subsidiary	<p>Select the applicable provision for becoming a subsidiary company from the two available options:</p> <ul style="list-style-type: none"> • Section 2(87)(i) • Section 2(87)(ii)
10	Number of auditors	Enter the number of auditors and details thereof.
10(a)	Income-tax PAN of auditor or auditor's firm	Enter PAN of the auditor or auditors' firm.
10(b)	Category of auditor	Select whether the auditor is Individual or an Auditor's firm.

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Field No.	Field name	Instructions
10(c)	Membership number of auditor or auditor's firm's registration number	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.
10(d)	SRN of Form ADT-1	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 the SRN 'Z99999999'.
10(e)	Name of the auditor or auditor's firm	Enter the name of the auditor or auditor's firm.
10(f)	Address of the auditor or auditor's firm	Enter the address of the auditor or auditor's firm.
10(g)	Details of the member signing for the above 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.
11(a)	Whether Schedule III of the Companies Act, 2013 is applicable	Shall be Pre-filled as 'Yes' for NBFCs
11(b)	Type of Industry	Shall be Pre-filled as Non-banking Financial Company (NBFC)
11(c)	Whether company has adopted Ind AS for the first time	State whether Ind AS is adopted for the first time
12	Whether consolidated Financial Statements Required or Not	Please make sure that YES is selected if consolidated financial statements is required to be filed by the company. In case option 'NO' is selected, filing of form AOC-4 CFS NBFC (Ind AS) will not be allowed.
13(a)	Whether company is maintaining books of account and other relevant books and papers in electronic form	Select Yes if company is maintaining books of account and other relevant books and papers in electronic form, else select No.
13(b)	Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)	Enter address details where computer servers are placed storing accounting data.
13(c)	Particulars of the service provider (if any)	In case any service provider is maintaining the electronic records of the company, this will be mandatory to enter the particulars related to such service provider.

Part B:

Following sections need to be filled in Part B:

I. Balance Sheet

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Field No.	Field name	Instructions
<p>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) V. Details related to cost records and cost audit</p> <p>Please note that ‘Figures as at the beginning of (Previous reporting period) (in Rs.) shall be provided in ‘Balance Sheet’ and ‘Detailed Balance Sheet items - Statement of Changes in Equity’ in case the company has adopted Ind AS for the first time.</p> <p>Refer clause (57) of the section 2 of the Companies Act, 2013 for the definition of ‘Net worth’.</p>		
<p>SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT</p> <p>Following sections need to be filled in Segment II: I. Statement of Profit and Loss II. Financial parameters - Profit and loss account items (amount in Rupees) during the reporting period III. Details related to principal products or services of the company</p>		
<p>SEGMENT III: Reporting of Corporate Social Responsibility (CSR)</p>		
1(a)	Whether CSR is applicable as per section 135	<p>Refer to section 135 of the Companies Act, 2013 and rules made thereunder to identify if provisions related to CSR are applicable for the company. Fill the turnover and net worth of the company for previous FY in case not auto-filled.</p>
1(b)	Net profits for last three financial years	<p>Information in this field can be entered if CSR is applicable for the company as per section 135. Make sure that details are entered with respect to three immediately preceding financial years only viz: 1. Financial year ended 2. Profit before tax (in Rupees) 3. Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees) Financial year should be entered in descending order starting with the immediate preceding financial year. Adjusted net profit mentioned above would be considered for calculating the average net profit as specified in explanation of sub-section (5) of the section 135.</p>
2	Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act)	<p>Average net profit of the during the three immediately preceding financial years will be auto-calculated based on amounts entered in field ‘Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees)’. Amount can be entered manually if CSR is not applicable however make sure that the same is in Rupee figures.</p>

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Field No.	Field name	Instructions
3	Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above)	In case of average loss during the last three financial years, prescribed CSR expenditure can be manually entered (if any). Enter value in Rupee figures only.
4(a)	Total amount spent on CSR for the financial year	Enter the total amount spent on CSR for the financial year. Enter value in Rupees
4(b)	Amount spent in local area	Enter the total amount spent on CSR for the financial year, within the local limits of company. Enter value in Rupees
4(c)	Manner in which the amount spent during the financial year as detailed below:	Enter the details of amount spent for CSR in tabular format given. First mention the 'Number of CSR activities' If the number is more than 20, fill the first 19 rows and provide consolidated details in 20th row. In case the number of programs/projects/activities are more than 20, attach the details of remaining projects/programs in an excel sheet under attachment section 'Details of remaining CSR activities'.
5	Give details (name, address and email address) of implementing agency(ies)	If the CSR amount was spent with the help of implementing agency(ies), enter the details of the implementing agency(ies).
6	Explanation for not spending	Provide explanation in case amount prescribed is not spent during the year. If others, specify
SEGMENT IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS		
1	Number of contracts or arrangements or transactions not at arm's length basis	Enter the number of contracts or arrangements or transactions not at arm's length basis entered with related parties by the company. Based on the number entered here, the sections to provide details of the contracts or arrangements or transactions will be displayed subject to maximum twenty times. For more details, please attach the complete details with this form.
2	Number of material contracts or arrangement or transactions at arm's length basis	Enter the number of material contracts or arrangements or transactions at arm's length basis entered with related parties by the company. Based on the number entered here, the sections to provide details of the contracts or arrangements or transactions will be displayed subject to maximum twenty times. For more details, please attach the complete details with this form.
Segment V: Auditor's Report		
1(a)	In case of a government company, whether Comptroller and Auditor-General of	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.

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Field No.	Field name	Instructions
	India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013	
1(b)	If yes, provide following details:-	If the Auditor General of India has commented, provide the details of comments and the Director's reply(s) on same.
1(c)	Whether Comptroller and Auditor-General 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
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.
Attachments		
1	Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)	Mandatory always
2	Statement of subsidiaries as per section 129 - Form AOC-1	Shall be a mandatory attachment in case company has any subsidiaries. Statement of subsidiaries as required under section 129 in the format of Form AOC-1 prescribed under the Companies (Accounts) Rules, 2014 shall be attached.
3	Statement of the fact and reasons for not adopting Financial statements in the annual general meeting (AGM)	Shall be a mandatory attachment in case provisional unadopted financial statements are being filed.
4	Statement of the fact and reasons for not holding the AGM	Shall be a mandatory attachment in case AGM was not held.
5	Approval letter of extension of financial year or AGM	Shall be a mandatory attachment in case extension is granted for AGM or financial year.

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Field No.	Field name	Instructions
6	Supplementary or test audit report under section 143	Shall be a mandatory attachment in case CAG has conducted supplementary or test audit under section 143.
7	Company CSR policy as per sub-section (4) of section 135	Company CSR policy as per section 135(4) shall be a mandatory attachment in case CSR is applicable to company.
8	Details of other entity(s)	Shall be a mandatory attachment in case any amount of CSR is spent not directly by company. Details of all such implementing agencies should be attached in that case.
9	Details of salient features and justification for entering into contracts/Arrangements/ transactions with related parties as Sub-section (1) of section 188 - Form AOC-2	Shall be a mandatory attachment in case of any transactions with related parties.
10	Details of comments of CAG if India	Shall be a mandatory attachment in case CAG of India has commented or supplemented the audit report under section 143 of the Companies Act, 2013.
11	Secretarial Audit Report	This attachment is mandatory if Secretarial Audit was applicable
12	Directors' report as per sub-section (3) of section 134	This attachment is mandatory if the same was mentioned in the Segment VI of the eform
13	Details of remaining CSR activities	Details of CSR programmes/projects/activities not mentioned in e-form is mandatory to attach in excel sheet.
14	Optional attachment(s) - if any	Any other optional attachment
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.
	DIN or Income-tax PAN or Membership number	In case the person digitally signing the eForm is a Director - Enter the approved DIN.

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Field No.	Field name	Instructions
		In case the person digitally signing the eForm is a CEO or CFO or manager- Enter the PAN. In case the person digitally signing the eForm is a Company Secretary - Enter the membership number of the secretary
	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>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. 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>Note: The Check Form functionality does not require Internet connectivity.</p>

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Buttons	Particulars
Modify 	The Modify button is enabled, after you have checked the eForm using the Check Form button. To make changes to the filled and checked form: <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.
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Pre scrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Pre scrutiny button again. If there are no errors, a message is displayed “No errors found”. The Pre scrutiny functionality requires Internet Connectivity.
Submit 	This button is disabled at present.

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 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 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

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3.	Adopted 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 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 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.

Processing Type

The eForm will be processed in the office of Registrar of Companies in case revised filing is being done. In other cases, the form 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.

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Annexure A

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.

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.

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.

Provided also that in the case of a subsidiary which has been incorporated outside India (herein referred to as "foreign subsidiary"), which is not required to get its financial statement audited under any law of the country of its incorporation and which does not get such financial statement audited, the requirements of the fourth proviso shall be met if the holding Indian company files such unaudited financial statement along with a declaration to this effect and where such financial statement is in a language other than English, along with a translated copy of the financial statement in English.

(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 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.

(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 [therein], the company shall be liable to a penalty 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

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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 shall be liable to a penalty of one lakh rupees and in case of continuing failure, with further penalty of one hundred rupees for each day after the first during which such failure continues, subject to a maximum of five lakh rupees.

Rule 12(1A):

Every Non-Banking Financial Company (NBFC) that is required to comply with Indian Accounting Standards (Ind AS) shall file the financial statements with Registrar together with Form AOC-4 NBFC (Ind AS) and the consolidated financial statement, if any, with Form AOC-4 CFS NBFC (Ind AS).]

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

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Additional fee rules

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 30/06/2018:

Sl. No.	Period of delay	Additional fee payable (in Rs.)
01	Delay beyond period provided under Section 92(4) of the Act	Hundred per day
02	Delay beyond period provided under Section 137(1) of the Act	Hundred 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 30/06/2018:

Sl. No.	Period of delay	Additional fee payable (in Rs.)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	Beyond 180 days	12 times of normal filing fees

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 [Refer section 2.2 payment rules of relevant E-form SRS]
2. Identify the posting date/filing date.

Scenario 1	Scenario 2
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Instruction Kit for AoC-4 NBFC (Ind AS)
Form for filing financial statement and other documents with the Registrar

<p>Additional fee [In case due date of filing mentioned in point no. 1 is less than or equal to 30 Jun 2018]:</p> <p style="text-align: center;">Additional fee calculated for delay after 30 June 2018</p> <p style="text-align: center;">Posting date [minus] 30/06/2018 * 100</p> <p style="text-align: center;">Plus</p> <p>Additional fee calculated for delay up to 30 June 2018 as below:</p> <p>30/06/208 [minus] due date calculated in point no.1. Based on the no. of delayed days, additional fee mentioned in Table 2 would be applicable.</p>	<p>Additional fee [In case due date of filing mentioned in point no. 1 is equal to or greater than 01 July 2018]:</p> <p style="text-align: center;">Posting date [minus] Due date * 100</p>
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