

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

Ministry of Corporate Affairs

Notification

New Delhi, the 9<sup>th</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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

(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

(e) 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

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

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#### List of attachment(s)

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#### 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:

- 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.
- It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Financial