

Exposure Draft of Referencer on Filling and Filing of e-forms 23AC & 23ACA

1.0 Introduction

Filing and registration of documents is a statutory requirement under the Companies Act, 1956. Prior to the launch of MCA-21, the documents/forms were filed manually at the ROC offices. The Central Government has amended the Companies (Central Government's) General Rules and Forms 1956 vide Notification No. GSR 56(E) dated 10th February, 2006 and notified e-forms to enable electronic filing of documents. Rule 3 of Companies (Central Government's) General Rules and Forms (Amendment) Rules, 2006 provides that the forms prescribed in Annexure A of the Rules may be filed through electronic media or through any other computer readable media as referred under Section 610A of the Companies Act, 1956.

With the introduction of MCA 21 FORM NO 23AC and 23ACA have been in place since 2006. However there was no need of certification of such forms by practicing professionals.

On 26th September 2008 revised forms 23AC and 23ACA were introduced and certification thereof by a practicing professional has been made mandatory.

The purpose of the referencer is to facilitate the members to accurately fill up the said forms and to certify the same.

The certificate given in the said forms reads "It is hereby certify that I have verified the above particulars (including attachments (s)) from the records of the company and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form".

In view of the wordings of the above certificate, onerous responsibility is cast on the practicing professionals while certifying the forms and therefore it is advisable to thoroughly check the relevant books and records of the concerned company.

2.0 Annual filing

As a part of annual filing, companies incorporated under the Companies Act, 1956 are required to file the following documents along with the e-forms with the Registrar of Companies:

S.No.	Document	E-form
1.	Balance Sheet	Form 23AC to be filed by all companies.
2.	Profit and Loss Account	Form 23ACA to be filed by all companies.
3.	Annual Return	Form 20B to be filed by companies having share capital.
4.	Annual Return	Form 21A to be filed by companies without share capital.
5.	Compliance Certificate	Form 66 to be filed by companies with paid up capital of Rs. 10 lakh or more but less than Rs. 5 crore.

3.0 Clarifications issued by MCA from time to time

1. The filing will be done only through the portal MCA 21 and not through e-mail.
2. The transaction will be deemed as completed only after clearance of the payment by the bank.
3. The system will hold the application for five days till the payment is made.
4. Stamp duty will be paper based. It is proposed that the payment of stamp duty will also be made online in phases through banks in near future. 15 states have already authorized the Central Government in this regard (as stamp duty is a State subject) and authorization from the remaining states is expected.
5. Pre-certification of certain e-forms by CS/CA/CWA (in whole-time practice is a mandatory requirement).
6. Digital Signature Certificate (DSC) is required for filing all the e-forms. Therefore, the Directors, Manager and Company Secretary of the Company who are the authorized signatories for e-filing purpose, should obtain DSC.
7. Data in e-forms is required to be given as per the format. However, additional information, if any, which is not formatted can be given by way of an attachment to the form.
8. The forms may be filed online or offline after downloading. MCA recommends that the forms be filled offline and then submitted on the portal.

4.0 Important Points to Remember

File Balance Sheet and profit and loss account of the company within 30 days of holding AGM to avoid:

- Prosecution under The Companies Act, 1956
- Payment of additional fee
- Publication of name of the company in the list of defaulters

5.0 Pre-Certification of e-forms

Apart from authentication of e-forms by authorized signatories using digital signatures, some e-forms are also required to be pre-certified by practising professionals. Pre-certification means certification of correctness of any document by a professional before the same is filed with the Registrar. This pre-certification is to be carried out, inter alia, by Company Secretaries in whole-

time practice. Wordings of the certification is stated at the place of signature of practising professionals in the e-form.

Since there is no scope to modify the wordings of the certification of the e-forms, any qualification that a practising professionals may intend to specify while certifying the e-forms, may be done by way of a letter addressed to concerned Registrar of Companies signed, scanned and attached to the relevant e-form as optional attachment.

DUTY OF PRACTISING COMPANY SECRETARY

It is duty of the Practising Company Secretary to check thoroughly the correctness of the contents of the forms before certifying it as correct. The members in practice are, accordingly, expected to exercise due care and skill while performing the duty of certification. Certification of e-form is, therefore, not a routine or mechanical exercise but is a serious and involved work calling for sound application of mind in verifying the averments made in the e-form after due consideration of the provisions of the Companies Act read with the relevant rules.

LIABILITIES OF PRACTISING COMPANY SECRETARY

With a view to ensure that the Secretary in whole-time practice carries out his work with due diligence, the Registrar may carry out scrutiny of Forms on random basis. If any Secretary in whole-time practice is found guilty of dereliction of duties, he will be liable for disciplinary action by the Institute / High Court under the Company Secretaries Act, 1980 as well as penalty under section 628 of the Companies Act, 1956.

Liability for Professional Misconduct under the Company Secretaries Act, 1980

In case there is any false statement in any material particular or omission of any material fact in the form certified as correct by a Practising Company Secretary, he would be liable for disciplinary action for professional or other misconduct under the provisions of the Company Secretaries Act, 1980.

Penalty for False Statement under the Companies Act, 1956

Section 628 deals with penalty for false statements. According to this section, if in any return, report, certificate, balance sheet, prospectus, statement or other document, required by or for the purposes of any of the provisions of the Act, any person makes a statement-

(a) which is false in any material particular, knowing it to be false; or

(b) which omits any material fact, knowing it to be material;

he shall, save as otherwise expressly provided in the Act, be punished with imprisonment for a term which may extend to two years and shall also be liable to fine.

In view of this, a Secretary in whole-time practice will be attracting the penal provisions of Section 628, for any false statement in any material particular or omission of any material fact in the e-forms 23AC and 23ACA, along with the other signatories to the e-form. However, a person will be penalised under Section 628 in case he makes a statement, which is false in any particular, knowing it to be false, or which omits any material fact knowing it to be material.

5.1 Form 23 AC – e-form for filing Balance Sheet and other documents with the Registrar.

<h1>FORM 23AC</h1> <p>[Pursuant to section 220 of the Companies Act, 1956]</p>	<p>Form for filing balance sheet and other documents with the Registrar</p>
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Note - All fields marked in * are to be mandatorily filled.

Authorised capital of the company as on the date of filing (in Rs.)

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

Part A

I. General information of the company

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

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

(c) *e-mail ID of the company

3.(a) *Date of balance sheet as at (DD/MM/YYYY)

(b) *Date of Board of directors' meeting in which balance sheet was approved (DD/MM/YYYY)

(c) Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet

Following details are to be entered only in case date of balance sheet is on or after 1st July 2007

Provide Director identification number (DIN) in case of director, Managing Director and Income-tax permanent account number (Income-tax PAN) in case of manager, secretary

(I) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

(II) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

(III) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

(IV) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

(V) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

4.(a) *Date of Board of directors' meeting in which Board's report referred to under section 217 was approved (DD/MM/YYYY)

(b) Details of director(s), Managing Director who have signed the Board's report

Following details are to be entered only in case date of Board of directors' meeting is on or after 1st July'2007

(I) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

(II) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

(III) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

5.(a) *Whether the attached Balance sheet has been audited by the auditors Yes No

(b) Date of signing of reports on the balance sheet by the auditors (DD/MM/YYYY)

6.(a) *Whether annual general meeting (AGM) held Yes No

(b) If yes, date of AGM (DD/MM/YYYY)

(c) *Due date of AGM (DD/MM/YYYY)

(d) Date of AGM in which accounts are adopted by shareholders (DD/MM/YYYY)

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

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

7. Service request number (SRN) of Form 66

8.(a) *Whether the company is a subsidiary company as defined under section 4 Yes No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Section under which the company has become a subsidiary

9.(a) *Whether the company has a subsidiary company as defined under section 4 Yes No

(b) If Yes, then indicate number of subsidiary company(s)

CIN of subsidiary company	<input type="text"/>
Name of the subsidiary company	<input type="text"/>
Section under which the company has become a subsidiary	<input type="text"/>
Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable
If yes, period of annual accounts	From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)

Pre-fill all

10. *Number of auditors

- (I) (a) *Income-tax PAN of auditor or auditor's firm
- (b) *Name of the auditor or auditor's firm
- (c) *Membership number of auditor or auditor's firm's registration number
- (d) *Address of the auditor or auditor's firm
- Line I
- Line II
- *City *State
- Country *Pin code
- (e) *SRN of Form 23B

- (II) (a) Income-tax PAN of auditor or auditor's firm
- (b) Name of the auditor or auditor's firm
- (c) Membership number of auditor or auditor's firm's registration number
- (d) Address of the auditor or auditor's firm
- Line I
- Line II
- City State
- Country Pin code
- (e) SRN of Form 23B

11.(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 619(4) of the Companies Act, 1956

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 619(3)(b) Yes No

12. *Whether schedule VI of the Companies Act, 1956 is applicable

Yes No

Part B I. Particulars of mobilisation and deployment of funds

Particulars	Figures as at the end of (Current financial year) (Amount in rupees)	Figures for the period (Previous financial year) (Amount in rupees)
	<input type="text"/> (DD/MM/YYYY)	<input type="text"/> (DD/MM/YYYY)
Sources of funds		
Paid-up capital		
Share application money (pending allotment)		
Reserves and surplus		
Secured loans		
Unsecured loans		
Deferred tax liabilities (Net)		
Others (Please specify)		
<input type="text"/>		
TOTAL		
Application of funds		
Gross fixed assets (including intangible assets)		
Less: depreciation and amortization		
Net fixed assets		
Capital work-in-progress		
Investments		
Deferred tax assets (Net)		
Current assets, loans and advances		
(a) Inventories		
(b) Sundry debtors		
(c) Cash and bank balances		
(d) Other current assets		
(e) Loans and advances		
Less: Current liabilities and provisions		
(a) Liabilities		
(b) Provisions		
Net current assets		
Miscellaneous expenditure to the extent not written off or adjusted		
Profit and loss account		
Others (Please specify)		
<input type="text"/>		
TOTAL		

II. Financial parameters - Balance sheet items (Amount in rupees) as on balance sheet date

1. *Share application money received
2. *Share application money given
3. *Paid-up capital held by foreign company per cent
4. *Paid-up capital held by foreign holding company and/ or through its subsidiaries per cent
5. *Number of shares bought back (during the financial year)
6. *Deposits accepted or renewed during the financial year
7. *Deposits matured and claimed, but not paid
8. *Deposits matured, but not claimed
9. *Interest on deposits accrued and due but not paid
10. *Unpaid dividend
11. *Investment in subsidiary companies
12. *Investment in government companies
13. *Capital reserve
14. *Gross value of transaction as per AS-18 (if applicable)
15. *Capital subsidies or grants received from government authority(s)

III. Share capital raised during the current financial year (Amount in rupees)

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement			
(e) Preferential allotment			
(f) Other			
(g) Total amount of share capital raised during the current financial year			

IV. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks Yes No

2(a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

(b) Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report

Attachments

- 1. *Copy of balance sheet duly authenticated as per section 215 (including Board's report, auditors' report and other documents) (in pdf converted format)
- 2. Statement of subsidiaries as per section 212
- 3. Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)
- 4. Statement of the fact and reasons for not holding the AGM
- 5. Approval letter for extension of financial year or AGM
- 6. Supplementary or test audit report under section 619(3)(b)
- 7. Optional attachment(s) - if any

List of attachments

Verification

I confirm that all the particulars mentioned above are as per the attached balance sheet and other related documents, all of which are duly signed and authenticated as required under the Companies Act, 1956. To the best of my knowledge and belief, the information given in the form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number * dated * (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing Director or director or manager or secretary of the company

*Designation

*DIN of the director or Managing Director; or

Income-tax PAN of the manager; or

Membership number, if applicable or income-tax PAN of the secretary

(secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

Certificate

It is hereby certified that I have verified the above particulars (including attachment(s)) from the records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

Chartered accountant (in whole-time practice) or Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number or certificate of practice number

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

6.0 Documents to be verified

- (i) Memorandum and Articles of Association.
- (ii) Copy of form 5 filed with the ROC – in case of change in Authorised Capital.
- (iii) Master data from MCA portal / physical documents of the company.
- (iv) Register of Members maintained under the provisions of Section 150 of the Companies Act, 1956 in case of companies not having share capital.
- (v) Certificate of Incorporation. In case the name of Company is changed after the audit of accounts and before filing thereof, Certificate of change of name as issued by the Registrar of Companies.
- (vi) Signed Audited Balance Sheet of the Company
- (vii) Minutes of the Board Meeting at which the Balance Sheet was approved by the Board.
- (viii) Directors' report
- (ix) Secretarial Compliance certificate wherever applicable
- (x) Auditor's report
- (xi) Minutes of the Annual General Meeting at which the Balance Sheet was adopted by the Company for the current year and previous year.
- (xii) Where extension of time for holding AGM is granted by ROC, a copy of letter issued by ROC granting such extension.
- (xiii) Joint Venture and/or shareholders agreement (s), if any, to ascertain whether the company is a Board controlled subsidiary or not.
- (xiv) Challan for e-form 66 for SRN e-form purpose, where applicable.
- (xv) Challan for e-form 23B, for SRN purpose e-form .
- (xvi) Comments of the Comptroller & Auditor General of India under Section 619(4) of the Companies Act, 1956, wherever applicable.
- (xvii) Director's reply(s) to the comments of the Comptroller & Auditor General of India under Section 619(4) of the Companies Act, 1956, wherever applicable.
- (xviii) Statement of Subsidiaries prepared under section 212 of the Companies Act, 1956.
- (xix) In case any items under Financial Parameters are consolidated in the Balance sheet ,a separate statement giving breakup thereof .

6.1 Filing Checklist

- E-form 23AC is required for filing Balance Sheet and other documents (other than Profit and Loss Account) with the Registrar of Companies and must be submitted within 30 days from the date of Annual General Meeting (AGM) held or the last date on which the annual general meeting should have been held.
- In case of a company having share capital, the authorized capital as on the date of filing of the e-form and in case of company not having a share capital, the number of members as on the date of filing of the e-form should be entered.
- While entering the details of subsidiary companies, details of maximum 12 subsidiary companies, can be entered in the e-form and the rest can be provided as an optional attachment. For a foreign subsidiary, the name and country of origin of subsidiary company should be entered and in case of an Indian subsidiary company, the CIN should be entered (being a Prefill entry, other details will be displayed automatically).
- The number and details of auditor/firm of auditor, signing the Balance Sheet should be entered. A maximum of two auditor(s) can be provided in the e-form and the rest can be provided as an optional attachment.

- If Schedule VI is not applicable to the company, the details of application and mobilization of fund are not required.
- If any item of Balance Sheet is not covered in the heads mentioned in e-form, those items can be written in 'Others' field, mentioning the nature of item and the amount.
- The gross value of Capital items as on the date of balance sheet for transaction with related parties should be entered as per AS – 18.
- After filling and digitally signing e-form 23AC, it should be prescrutinised by clicking the 'Prescrutiny' button or else, it shall be rejected at the time of uploading of form.
- The attachments to be filed with the e-form are :
 - (a) Copy of Balance Sheet duly authenticated as per Section 215 alongwith other documents (in PDF converted format);
 - (b) Where the Company has subsidiary(ies), statement of subsidiaries as per Section 212, unless exemption is obtained under section 212(8);
 - (c) Statement of the fact and reasons for not having adopted Balance Sheet in the AGM, where applicable ;
 - (d) Where AGM is not held, a statement of the fact and reasons for not holding the AGM, where applicable;
 - (e) Approval letter for extension of financial year and/or AGM where applicable
 - (f) Other optional attachments.
- Each e-form alongwith relevant attachment should be less than 2.5 MB. In case, the size of the file is greater than 2.5 MB, it should be so split, so that the size of each of the files does not exceed 2.5 MB.

If the file size of e-form 23AC exceeds 2.5MB, please use Additional Attachment Sheet as provided on MCA portal.

6.2 **Additional attachment to e-form 23AC**

No attachment can be submitted through the addendum service in respect of e-form 23AC.

There is no provision for resubmission of this e-form.

Please follow the step-by-step process as given below, for uploading the Additional Attachment Sheet.

Step by Step Process for Additional Attachments to e-form 23AC :

1. If the size of e-form 23AC exceeds 2.5 MB, remove some attachments or split and attach only a small part of the attachment to limit the e-form size to 2.5 MB.

Upload the remaining/ other parts of attachments separately using 'Additional Attachment Sheet' as below.

2. Download the 'Additional Attachment Sheet' from 'Annual Filing Corner' link on the homepage of MCA portal.
3. Enter the CIN and click 'Pre-fill' button to automatically fill the name and address of the Company in the e-form.
4. Fill the date of relevant Balance Sheet.

5. Select the type of document from the dropdown list and click 'Attach' button to 'browse and select' the file to be attached. An option is provided to attach maximum 5 documents.
6. Fill the signatory details i.e. Designation and DIN/ Membership No.
7. Affix the Digital Signature Certificate of the signatory
8. Click 'Verify' button. In case of any error, rectify the same and repeat this step.
9. Close the e-form and save it again on prompting by the system. Please ensure that size of 'Additional Attachment Sheet' does not exceed 2.5 MB.
10. To attach more attachments, please download a fresh e-form and repeat the above steps. The option is provided to upload maximum two 'Additional Attachment Sheet' against one e-form 23AC.
11. After uploading of e-form 23AC on MCA portal, system will prompt for following options:
12. File e-form 23ACA
13. File additional attachments to e-form 23AC
14. Select the second option and upload saved 'Additional Attachment Sheet'.
15. After uploading of one 'Additional Attachment Sheet', system will again prompt for making a selection. To upload the second 'Additional Attachment Sheet', select the second option again and upload the same. Otherwise select the first option and upload e-form 23ACA to complete the filing and proceed to 'payment option' screen.
16. In case two 'Additional Attachment Sheets' are uploaded, system will prompt to file e-form 23ACA to complete the filing and proceed to 'payment option' screen.
17. The e-form should be digitally signed by the managing director or director or manager or secretary of the company duly authorised by the Board of Directors. The DIN of director/managing director or income-tax PAN of the Manager or the membership number, if applicable or Income-tax PAN of secretary (secretary of a company who is not a member of ICSI, may enter his/her income – tax PAN) should be duly entered.

Additional attachments to Form 23AC

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

1. (a) Corporate Identify number (CIN) **Pre – Fill**

(b) Global location number (GLN) of Company CIN

2. (a) Name of the Company

(b) Address of the registered office principal place of business in Company

3. (a) *Date of Balance Sheet at (M/YYYY)

(Ensure that correct type of document is selected from the list of documents given in the drop down below) (Maximum five documents can be selected.)

4. (a) Document type **Attach**
(b) Document type **Attach**
(c) Document type **Attach**
(c) Document type

List of Documents

Verification

To the best of my knowledge and belief, the attached documents are correct and complete.

Remove Attachment

ed documents are

To be digitally signed by

Director or Managing Director or Manager or Secretary

Designation

Director identification number of the director or membership number of the secretary

Modify

Verify

6.3 Instructions for Filing of e-Form – 23AC

(For filing Balance Sheet and other documents with the Registrar)

NOTE:

- The information to be provided in the eForm should be as on the date of the balance sheet, other than Authorised Capital or number of members, which is prefilled as on the date of filing.
- After the e-form has been filled, click the Prescrutiny button to pre scrutinise the e-form. If the e-form is not pre scrutinised, it shall be rejected when an attempt is made to upload the e-form.
- This e-form shall be taken on record through electronic mode without any processing at the office of Registrar of Companies. Ensure that all particulars in the e-form are correct as per the Balance Sheet to be attached. There is no provision for resubmission of this e-form.
- Balance Sheet and other documents attached with the e-form shall be a copy of Balance Sheet authenticated as per the provisions of section 215 of the Companies Act, 1956. Convert the soft copy of the Balance Sheet into PDF format and attach with the e-form. In the soft copy, before converting it into PDF format, write name, designation and date of signing of Balance Sheet and other documents by the auditor(s) and of directors/ officers of the company in the same manner as signed and authenticated the original Balance Sheet and other documents and also write Sd/- above such name, designation and date. Scanning of Balance Sheet is not recommended as comparatively it results into excessive size of PDF attachment. If the file size of e-form 23AC exceeds 2.5MB due to large size of attachments, use Additional Attachment Sheet (as specified above) at the time of uploading of e-form. Once the filing is done, no attachment can be submitted later through the 'Addendum' service. Refer the relevant provisions and rules made there under with respect to the matter dealt in this e-form.

Note: Instructions are not provided for the fields, which are self-explanatory.

S No and heading of the Form.		Detailed Instructions
Part A		
1	(a)	Enter the Corporate Identity Number (CIN) of the company. • You can find the CIN by entering the existing registration number of the company in the 'Find CIN/GLN' service at the portal (www.mca.gov.in)
2	(a) (b) (c)	Click the "Pre-fill" button. The system will automatically display the name and registered office address of the company. System will also display the authorised capital or number of members of the company, as the case may be. The system will automatically display the email ID of the company. In case there is any change in the email ID, enter the new email ID.
3	(a) (b)	Enter the date of balance sheet. Enter the date of Board of directors' meeting in which balance sheet was approved. This shall not be less than the date of balance sheet.
	(c)	Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet Details are to be entered only in case the date of balance sheet is on or after 01.07.2007. Enter the DIN/ PAN, date of signing and click on prefill button.

		<p>System shall display the designation and name of the person as on the date of signing of balance sheet. The date of signing should not be less than the date of Board of directors' meeting in which balance sheet was approved.</p> <p>It shall be validated that the person (whose DIN or PAN is entered) is associated with the company as on the as on the date of signing of balance sheet as entered in the form. In case the details do not exist in the system, DIN/PAN of that person shall not be allowed to be entered. For such cases, Company would need to ensure that Form DIN-3 or Form 32, as the case may be, has been filed in respect of that person.</p>
4	(a)	Enter the date of Board of directors' meeting in which Board's report referred to under section 217 was approved.
	(b)	<p>Details of director(s), Managing Director who have signed the Board's report.</p> <p>Details are to be entered only in case the date of Board of directors' meeting under section 217 is on or after 01.07.2007.</p> <p>Enter the DIN, date of signing and click on prefill button. System shall display the designation and name of the person as on the date of signing of Board's report. The date of signing should not be less than the date of Board of directors' meeting under section 217.</p> <p>It shall be validated that the person (whose DIN is entered) is associated with the company as on the date of signing of board's report as entered in the form. In case the details do not exist in the system, DIN of that person shall not be allowed to be entered. For such cases, Company would need to ensure that Form DIN-3 or Form 32, as the case may be, has been filed in respect of that person.</p>
5	(a) (b)	<p>Select whether the attached Balance sheet has been audited by the auditors. Form shall not be allowed to be filed in case the balance sheet is not audited.</p> <p>Enter the date of signing of reports by the auditors, as mentioned in the balance sheet</p>
6		<p>Enter the AGM date/ AGM due date/ AGM extension date/ AGM Date in which accounts are adopted by shareholders correctly This shall be compared with other Annual Filing Forms and can impact their filing. This has been illustrated through following example.</p> <p>Case I: Form 20B already Pre scrutinised & Form 23AC being prescrutinised</p> <p>Following dates are entered in the pre scrutinised Form 20B</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2008 • Actual date of AGM- 31.10.2008 • Due date of AGM- 30.09.2008 <p>If you pre scrutinise Form 23AC with the following dates:</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2008 • Actual date of AGM- 31.11.08 • Due date of AGM- 30.09.2008 <p>Please note that Actual date of AGM entered in form 23AC (31.11.08) is different from date entered in already pre scrutinised form 20B (31.10.2008). At the time of Check form, following message is displayed-</p> <p>"Please ensure that the AGM date/ AGM due date/ AGM extension date entered in the annual filing forms (i.e. 20B, 23AC, 21A, 66) are</p>

	<p>same for the respective financial year. In case of discrepancy, the prescrutiny of other Annual Filing Forms shall be impacted and you may be required to prescrutinise those forms again”</p> <p>If you proceed and pre scrutinize Form 23AC, the pre scrutiny of Form 20B shall be rejected as it contained AGM date which is different from the AGM date entered in the form being prescrutinised. You will have to pre scrutinise form 20B again with the correct date (As mentioned in Form 23AC) for the same financial year.</p> <p>Case II: Form 20B already uploaded & Form 23AC is being uploaded</p> <p>In case you have already uploaded pre-scrutinised Form 20B with following dates:</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2008 • Actual date of AGM- 31.10.2008 • Due date of AGM- 30.09.2008 <p>At the time of uploading already pre-scrutinised Form 23AC with following dates:</p> <ul style="list-style-type: none"> • Financial Year- 31.03.2008 • Actual date of AGM- 31.11.2008 • Due date of AGM- 30.09.2008 <p>System shall prompt you for discrepancy with a message that the AGM Date/Due AGM Date/Extended AGM Date filled in the form is different from that of filled in earlier uploaded annual filing form. Please do a revised filing of the same in order to file this form. Therefore, in this case you have to first do the revised filing of Form 20B with the correct date (As entered in Form 23AC).</p> <p>Enter the date of AGM in which accounts are adopted by shareholders. This should not be less than the date of signing of reports by the auditors, as mentioned in the balance sheet.</p>
7	Enter SRN of Form 66 filed by the company. This shall be mandatory in case the paid up capital entered in the form is 10 lakhs or above but below 2 crores.
8	<p>In case of a foreign holding company, enter the name and country of origin of the holding company.</p> <p>In case of an Indian holding company, enter the CIN of the holding company and click the pre-fill button. The system will automatically display the name of the holding company.</p>
9	<p>Enter the number of the subsidiary company. Based on the number entered, blocks of fields to enter the details of the subsidiary company(s) shall be displayed.</p> <p>In case of a foreign subsidiary company, enter the name and country of origin of the subsidiary company</p> <p>In case of an Indian subsidiary company, enter the CIN of the subsidiary company and click the Prefill button. The system will automatically display the name of the subsidiary company.</p> <p>Enter the period of annual accounts of the subsidiary company in case particulars of subsidiary company are attached in pursuance of Section 212(1) of the Companies Act, 1956</p> <p>You can enter details of a maximum of 12 subsidiary company(s) in the eForm and rest, if any, can be provided as an optional attachment to the eForm.</p>
10	<p>Enter the number of auditor(s) of the company</p> <p>Enter the details of auditor(s) who is signing the balance sheet, or,</p>

	<p>Enter the details of auditor's firm(s) if the concerned auditor is associated with a firm.</p> <p>Enter the SRN of Form 23B filed in relation to the appointment of the auditor who has audited the attached balance sheet, if available. If the SRN of Form 23B is not available or in case information by auditor to RoC in Form 23B is not required to be filed, you may enter Z99999999.</p> <p>You can enter details of a maximum of 2 Auditor(s) in the eForm and rest, if any, can be provided as an optional attachment to the eForm.</p>
11	<p>In case of government company, select whether the Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 619(4) of the Companies Act, 1956. Filing of form shall not be allowed in case No is selected in this field.</p> <p>Enter the details of comments and supplements received from CAG of India and directors' reply thereupon.</p> <p>Select whether any supplementary or test audit has been conducted under section 619(3)(b). If yes, attach the supplementary or test audit report</p>
<p>Part B- All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures.</p> <p>In case any field is not applicable, zero may be entered.</p> <p>In case the company is filing its first balance sheet, then zero is to be entered in figures for the previous financial year.</p>	
<p>Details of application and mobilization of fund is not required, if Schedule VI is not applicable to the company.</p>	
<p>If any item of balance sheet does not cover in the heads mentioned in eForm, those items can be written in Others field, mentioning the nature of item and the amount.</p>	
<p>II Financial Parameter- All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures.</p> <p>In case any field is not applicable, zero may be entered.</p>	
1 to 15	<p>The figures should be as per the latest annual accounts of the company, attached with the eForm.</p>
5	<p>If any shares have been bought back by the company during the financial year to which the balance sheet relates, enter the number of shares bought back by the company during the year.</p>
6	<p>Enter the amount of deposits accepted or renewed during the financial year.</p>
7	<p>Enter the amount of the deposits which have matured and claimed, but have not been paid by the company.</p>
8	<p>Enter the amount of the deposits which have matured and have not been claimed by the depositors.</p>
14	<p>Enter the value of any capital item as on the date of balance sheet for transaction with related parties as per AS-18.</p>
15	<p>Enter the amount for any capital subsidies or grants received by the company.</p>
Attachments	<ul style="list-style-type: none"> • Copy of balance sheet, and all documents required by the Companies Act, 1956 to be annexed to such a balance sheet • In case the balance sheet has not been adopted in the annual general meeting, attach a copy of statement of fact

	<p>and reason for the same.</p> <ul style="list-style-type: none"> • In case AGM has not been held by the company, attach a copy of statement of fact and reason for the same. • In case any supplementary or test audit has been conducted under section 619(3) (b), attach the supplementary or test audit report. • Any other information can be provided as an optional attachment.
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	<p>Select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.</p>
Certification	<p>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.</p> <p>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.</p> <p>Professional certification in Form 23AC and 23ACA includes</p> <p>(i) verification of particulars filled in the forms from the records of the company as true and correct;</p> <p>(ii) verification that the balance sheet and profit and loss account and other documents attached with the forms are true, correct and complete copies of the original balance sheet and profit and loss account signed by the directors and auditors and the said copies are same as laid and approved by the members in the AGM; and</p> <p>(iii) all the required attachment(s) have been completely attached to the forms.</p>
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

Buttons	Particulars
Pre Fill	<p>When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name is displayed by the system.</p> <p>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.</p> <p>You are required to be connected to the Internet for pre-filling</p>

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 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.

7.0 Guidelines on filling and filing e-form 23 AC

Part – A

- The Authorised Capital of the Company may be verified from the Memorandum and Articles of Association of the Company and or records filed with the Registrar of Companies and/or master data as available on MCA portal.
- If there has been any alteration in the Authorised capital of the company then e-form 5 has to be checked.
- The data about the number of members of the company as on the date of filing is a Pre-fill from the master data. In case there has been any change in the number of members of the company, check whether the company has updated the master data regarding the change in the number of members, otherwise give a remark that the data with regard to the number of members is as on the date of AGM by way of a separate letter, addressed to the concerned Registrar of Companies and attach the letter as an optional attachment to the form. This is applicable in case of Company not having Share Capital.
- Item – 2(a) If there has been any change in the name of the company between the date of Balance Sheet and the date of filing e-form 23AC attach ROC's Certificate of Change of Name of Company.
- Item – 3(c) where a director who had signed the Balance Sheet has expired before obtaining permanent DIN, a letter to that effect may be attached as an optional attachment.
In case, there are only two directors in the Company and one of them has expired, obtain the provisional DIN for the deceased director and use the same.
- Item – 4(a) While entering the date of Board of Director's meeting at which Board's report u/s 217 was approved the PCS is expected to verify that the correct date is entered as per the minutes of the Board meeting.
- Item – 4(b) While entering the details of director(s), Managing Director who have signed the Board's report, if there has been any change in the designation of director say a director is appointed as Managing Director, then the PCS should put the fact of change in designation of director between the date of signing of Balance Sheet and date of filing by way of a letter in the optional attachments.
- Item – 6(c) While entering the due date of AGM the earliest date (in accordance with sections 166 and 210 of the Companies Act) at which the AGM should have been held should be put. For this purpose date of previous AGM may be verified from the minutes of AGM.
- Item – 6(d) In case the AGM has been held and the accounts have not been adopted by the company or are adopted on a date different from the date of AGM then the date when the accounts were adopted by the company should be filled in the form.
- Item – 6(e) If any extension for financial year or AGM has been granted by the ROC then a copy of the letter issued by the ROC should be included in the attachment.
- Item – 7 In case the Service Request Number (SRN) of e-form 66 is not available (in case of companies having a whole time company secretary) then it is a better option to file e-form 66 first and then fill up the SRN of that e-form in e-form 23AC.
- Item – 8(a) In determining whether the company is a subsidiary company u/s 4 of the Companies Act 1956 , the PCS shall ascertain this from the shareholding pattern as contained in the Annual Return and the Register of Members. For ascertaining whether the company is a Board controlled subsidiary verify minutes of Board and General Meetings, articles of association, the Joint Venture Agreement(s) and or shareholders agreement(s) entered into by the Company.
- In case of step down / chain Subsidiaries, i.e. subsidiary(ies) of a subsidiary(ies), mention be made only of the immediate holding company and not the parent holding company of which the subsidiary's holding company is a subsidiary.

- Item – 9(b) For filling in the details of the subsidiary company in pursuance of Section 212(1) of the Companies Act, 1956 verify the Schedule of Investments from the audited Balance Sheet. In case of step down/ chain of subsidiaries, records of each of the subsidiaries may be verified to ascertain number of and other details of subsidiaries. In case it is not applicable then a copy of the exemption order issued by the Central Government should be attached. Option 'Not Applicable' in the e-form may be selected when section 212 is otherwise is applicable and exemption u/s.212(8) has been obtained for the relevant financial year.
- Item – 10(I)(a) For filling in Income Tax PAN of the auditor or auditor's firm, fill in the PAN no. of the signing partner(s) or of the auditor's firm(s).
- Item – 10(I)(c) Membership number of the auditor whose PAN number has been filled in the previous column should only be included. If applicable the auditor's firm's registration number¹ may also be quoted in place of membership number of auditor.
- Item – 10(I)(e) Verify SRN of e-form 23B from the challan.
- Item – 12 While filling in whether Schedule VI of the Companies Act, 1956 is applicable to the company regard may be had to Section 211 of the Companies Act. The proviso to Section 211(2) states that Schedule VI shall not be applicable to insurance or banking company or any company engaged in the generation or supply of electricity or to any other class of company for which a e-form of Balance Sheet has been specified in or under the special Act governing such class of company.

Part – B

- For filling in particulars of mobilisation or deployment of funds and Balance Sheet items the PCS has to rely on the data contained in the Balance Sheet attached to the e-form i.e. the Audited Balance Sheet of the Company
- Part – B. II Field 14. For filling in the details of the gross value of the capital transaction with the related parties as per AS – 18 reliance may be placed on the audited Balance Sheet.
- Part – B. III.F. Under the column 'Other' while filling in details of share capital raised during the current financial year, details of shares issued on Incorporation, ESOPs, Sweat Equity, Mergers & Acquisitions, or such other Scheme of Arrangements may be entered.
- Part –B. IV. In addition to the mandatory attachments it is recommended to attach the following additional documents while filing Form 23AC:
 - Corporate Governance Report, (if forming part of Director's Report), it should form part of attachment.
 - Corporate Governance Report (if not forming part of Director's Report), it should be attached as the matter of good Secretarial practice although not required as per law.

¹ Auditor's Firm's registration number was being issued by the Government prior to the coming into force of the Chartered Accountant Act, 1949. Ordinarily this might not be applicable now-a-days.

8.0 **Form 23 ACA – e-form for filing Profit and Loss Account and other documents with the Registrar**

FORM 23ACA

Form for filing Profit and Loss account and other documents with the Registrar

[Pursuant to section 220 of the Companies Act, 1956]

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

Authorised capital of the company as on the date of filing (in Rs.)

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

Part A

I. General information of the company

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

(b) Global location number (GLN) of company

2(a) Name of the company

(b) Address of the registered office of the company

3(a) *Period of profit and loss account
From (DD/MM/YYYY)
To (DD/MM/YYYY)

(b) *Whether the attached annual accounts have been audited by the auditors Yes No

(c) If yes, date of signing of report on the annual accounts by the auditors (DD/MM/YYYY)

4. *Whether schedule VI of the Companies Act, 1956 is applicable Yes No

Part B

I. Performance of the company

Particulars	Figures for the period (Amount in rupees) (Current financial year)		Figures for the period (Amount in rupees) (Previous financial year)	
	From	To	From	To
Domestic turnover				
(i) Sale of goods manufactured				
(ii) Sale of goods traded				
(iii) Sale or supply of services				
Export turnover				
(i) Sale of goods manufactured				
(ii) Sale of goods traded				
(iii) Sale or supply of services				
Other income				
Total income				
Raw material consumed (see note 1)				
Purchases made for re-sale (see note 2)				
Consumption of stores and spare parts (see note 3)				
(Increase) or decrease in finished goods, work-in-progress				
Salaries, wages and bonus				
Managerial remuneration				
Payment of auditors				
Interest				
Insurance expenses				
Power and fuel				
Depreciation and amortization				
Other expenditure				
Total expenditure				
Net Profit or Net Loss (before tax and appropriation)				
Income tax including deferred tax				

Note 1: Raw material consumed is to be given as per following calculation -
 $\text{Opening stock of raw materials} + \text{purchases of raw materials} - \text{closing stock of raw materials}$

Note 2: Purchases made for re-sale is to be given as per following calculation -
 $\text{Opening stock of goods traded} + \text{purchases of goods traded} - \text{closing stock of goods traded}$

Note 3: Consumption of stores and spare parts to be given as per following calculation-
 $\text{Opening stock of stores and spares} + \text{purchases of stores and spares} - \text{closing stock of store and spares}$

II. Financial parameters - Profit and loss account items (Amount in rupees)

1. *Proposed Dividend per cent
2. *Earning per share (in Rs) Basic
Diluted
3. *Income in foreign currency
4. *Expenditure in foreign currency
5. *Revenue subsidies or grants recieved from government authority(s)
6. *Rent
7. *Gross value of the transaction with the related parties as per AS-18 (if applicable)
8. *Bad debts of related parties as per AS-18 (if applicable)

III. Turnover details of three principal products or services of the company (as per monetary terms)

- (i) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)
- (ii) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)
- (iii) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)

Note - For ITC code of products please refer to the publication 'Indian Trade Classification' based on harmonized commodity description and coding system by the Ministry of Commerce, Directorate General of Commercial Intelligence and Statistics, Calcutta - 700 001

IV. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors.

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks Yes No

2(a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

(b) Director's comments on qualification(s), reservation(s) or adverse remark of the auditors as per Board's report

Attachments

- 1. *Copy of Profit and Loss Account duly authenticated as per section 215 (in pdf converted format)
- 2. Statement of subsidiaries as per section 212
- 3. Optional attachment(s) - if any

List of attachments

Verification

I confirm that all the particulars mentioned above are as per the attached profit and loss account and other documents, all of which are duly signed and authenticated as required under the provisions of the Companies Act, 1956.

To the best of my knowledge and belief, the information given in the form and its attachments is correct and complete. I have been authorised by the Board of directors' resolution number * dated* (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing Director or director or manager or secretary of the company

*Designation

*Director identification number of the director or Managing Director; or Income-tax permanent account number (income-tax PAN) of the manager; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

Certificate

It is hereby certified that I have verified the above particulars (including attachment(s)) from the records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

Chartered accountant (in whole-time practice) or Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number or certificate of practice number

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

8.1 Documents to be verified

- (i) As specified above (para 6.0) for e-form 23AC
- (ii) Copy of 'Indian Trade Classification' published by Ministry of Commerce, Directorate General of Commercial Intelligence & Statistics, Kolkata – 700001. (www.commerce.nic.in)
- (iii) Statement of Subsidiaries prepared under Section 212 of the Companies Act, 1956. In case of exemption u/s.212(8) is obtained, copy of a letter of the Ministry of Corporate Affairs granting such exemption.

8.2 Filing Checklist

- Form 23ACA is a new e-form required for filing Profit and Loss account and other documents with the Registrar.
- If Schedule VI is not applicable to the company, the details of performance of the company need not be given.
- In the financial parameters, the figures to be given, should be as per the latest Profit and Loss Account of the company.
- The value of any revenue item during the financial year for transaction with related parties should be entered as disclosed in the audited accounts..
- The attachments required to be filed with the e-form include:
 - Copy of Profit and Loss Account and other documents and relevant schedules / annexures.
 - Statement of subsidiaries as per section 212, if any
- The e-form should be digitally signed by the managing director, director, manager or secretary of the company, duly authorized by the board of directors.
- After the e-form has been filled and digitally signed, the prescrutiny button should be pressed to prescrutinise the e-form. If the e-form is not prescrutinized, it shall be rejected when attempt is made to upload the e-form.
- Profit and Loss Account attached with the e-form should be a copy of profit and loss authenticated under section 215. The soft copy of the Profit and Loss Account should be converted into PDF format and should be attached with the e-form. The physically signed copy of the Profit and Loss Account and other documents need not be attached with the e-form.
- Any attachment should not be submitted through the addendum service in respect of this e-form.

8.3 Instructions for Filling of E-Form – 23ACA

(For filing Profit and Loss Account and other documents with the registrar)

NOTE:

- The information to be provided in the e-form should pertain to the financial year.
- After the e-form has been filled, click the Prescrutiny button to prescrutinise the e-form. If the e-form is not prescrutinised, it shall be rejected when attempt is made to upload the e-form.
- This e-form shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the e-form are correct as per the Profit and Loss Account to be attached. There is no provision for resubmission of this e-form.

Profit and Loss Account attached with the e-form shall be a copy of profit and loss authenticated under section 215. Convert the soft copy of the Profit and Loss Account into PDF format and attach with the e-form. In the soft copy, before converting it into PDF format, write name, designation and date of signing of Profit and Loss Account and other documents by the auditor(s) and of directors/ officers of the company in the same manner as signed and authenticated the original Profit and Loss Account and other documents and also write Sd/- above such name, designation and date. Scanning of Profit and Loss

Account is not recommended as comparatively it results into excessive size of PDF attachment.

- No attachment can be submitted through the addendum service in respect of this e-form.

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.		
Part A		
1	(a)	Enter the Corporate Identity Number (CIN) of the company. • You can find the CIN by entering the existing registration number of the company in the 'Find CIN/GLN' service at the portal (www.mca.gov.in)
2	(a), (b)	Click the "Pre-fill" button. The system will automatically display the name and registered office address of the company. System will also display the authorised capital or number of members of the company, as the case may be.
3	(a), (b), (c)	Enter the period of profit and loss account. End date shall be same as date of balance sheet entered in Form 23AC. 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. Enter the date of signing of report on the annual accounts by the auditors
Part B- All figures are to be entered in Rupees only. Please convert the figures from		

<p>crores, millions, lakhs, thousands or hundreds into rupees before entering the figures. In case any field is not applicable, zero may be entered. In case the company is filing its first profit and loss account, then zero is to be entered in figures for the previous financial year.</p>	
<p>Details of Performance of the company, is not required, if Schedule VI is not applicable to the company.</p>	
<p>II Financial Parameter. All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures. In case any field is not applicable, zero may be entered.</p>	
1 to 8	<p>The figures should be as per the latest profit and loss account of the company, attached with the eForm.</p>
5	<p>Enter the Amount for any revenue subsidies or grants received by the company</p>
7	<p>Enter the value of any revenue item during the financial year for transaction with related parties as per AS-18.</p>
Attachments	<ul style="list-style-type: none"> • Copy of Profit and loss account and other documents • Statement of subsidiaries as per section 212 • Any other information can be provided as an optional attachment.
Verification	<p>Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.</p>
Digital signature	<p>The eForm should be digitally signed by the Managing Director, director, manager or secretary of the company duly authorised by the board of directors.</p>
Designation	<p>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 (if available)</p>
Certification	<p>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 23AC and 23ACA includes (i) verification of particulars filled in the forms from the records of the company as true and correct; (ii) verification that the balance sheet and profit and loss account and other documents attached with the forms are true, correct and complete copies of the original balance sheet and profit and loss account signed by the directors and auditors and the said copies are</p>

	same as laid and approved by the members in the AGM; and (iii) all the required attachment(s) have been completely attached to the forms.
Pre-scrutiny	You are required to compulsorily pre-scrutinise the eForm after the check form is successful and the attachments have been made.

Common Instruction Kit

Buttons	Particulars
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 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.

9.0 Guidelines of filling and filing of e-form 23ACA

Part – B

- The data in regard to the performance of the company is to be obtained from the audited Profit & Loss A/c of the Company.
- Part – B.I. The payment to auditors should include all payments (including service tax and out of pocket expenses) made to the auditor..
- Part – B.II. Field 1: Based on the instructions contained in the instruction kit appended to Form 23ACA the PCS has to provide details of only dividend proposed on equity shares (and not the preference dividend) in the form.
- Part – B.II. Field 6: While filling in the details of 'Rent', it shall be the rent paid by the company and not the rent earned by the company which shall be entered. In case the company has both paid as well as earned rent then no netting is to be done.
- Part – B.II. Field 7: For filling in the details of the Gross value of the transaction with the related parties reliance may be placed on the audited Profit and Loss Account and aggregate gross value of all kinds of related party revenue items as disclosed in the "notes to the accounts" may be taken.
- Part – B.II. Field 8: As regards details of Bad debts of related parties reliance may be made on the certificate from the Company's management.
- Part – B.III. The turnover details of three principal products or services of the company may be obtained from Part IV of the Schedule VI to the Companies Act, as attached with the audited accounts.

Common Instruction Kit

Buttons	Particulars
Pre-Fill	<p>When the user clicks the pre fill button after entering the corporate identity number in e-form (excepting e-form 1A), the name and address is displayed by the system.</p> <p>This button may appear more than once in a e-form, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the Internet for pre-filling.</p>
Attach	<p>You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.</p>
Remove attachment	<p>You can view the attachments added to e-form in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.</p>
Check Form	<p>Once the e-form is filled up, the user is required to press the Check e-form button. When this button is pressed e-form level validation is done such as, whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the e-form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check e-form is done without being connected to the Internet.</p>
Modify	<p>"Modify" button gets enabled after the check e-form is done. By pressing this button the user can make the changes in the field in form. If the user makes any change in the e-form again the user is required to press the "Check Form" button.</p>
Pre scrutiny	<p>Once the check e-form is done the user is required to Pre scrutinize the e-form. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is "No errors found". Click on the button below to "Get Form" Press the Get e-form button and make the required corrections.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field</p>
Submit	<p>After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.</p> <p>In case of online filing the user can submit the e-form by pressing the "Submit" button.</p> <p>Once the e-form is submitted the fee is displayed to the user. When the user press the "Pay" button the mode of</p>

	payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user's record.
Country code	The list of country code required to be mentioned in the e-form are as follows:

List of ISO Country Code

Country Name	Country Code
AFGHANISTAN	AF
ALAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT
BOLIVIA	BO
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO
BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF
BURUNDI	BI
CAMBODIA	KH
CAMEROON	CM
CANADA	CA
CAPE VERDE	CV
CAYMAN ISLANDS	KY
CENTRAL AFRICAN REPUBLIC	CF
CHAD	TD
CHILE	CL
CHINA	CN
CHRISTMAS ISLAND	CX
COCOS (KEELING) ISLANDS	CC
COLOMBIA	CO
COMOROS	KM
CONGO	CG
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
COOK ISLANDS	CK

COSTA RICA	CR
COTE D'IVOIRE	CI
CROATIA	HR
CUBA	CU
CYPRUS	CY
CZECH REPUBLIC	CZ
DENMARK	DK
DJIBOUTI	DJ
DOMINICA	DM
DOMINICAN REPUBLIC	DO
ECUADOR	EC
EGYPT	EG
EL SALVADOR	SV
EQUATORIAL GUINEA	GQ
ERITREA	ER
ESTONIA	EE
ETHIOPIA	ET
FALKLAND ISLANDS	FK
FAROE ISLANDS	FO
FIJI	FJ
FINLAND	FI
FRANCE	FR
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF
FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH
GIBRALTAR	GI
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUINEA	GN
GUINEA-BISSAU	GW
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (VATICAN CITY STATE)	VA
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP

JORDAN	JO
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP
KOREA, REPUBLIC OF	KR
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB
LESOTHO	LS
LIBERIA	LR
LIBYAN ARAB JAMAHIRIYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL
NETHERLANDS ANTILLES	AN
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO

OMAN	OM
PAKISTAN	PK
PALAU	PW
PALESTINIAN TERRITORY, OCCUPIED	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT
PUERTO RICO	PR
QATAR	QA
REUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW
SAINT HELENA	SH
SINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA AND MONTENEGRO	CS
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA & SOUTH SANDWICH ISLANDS	GS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR
SVALBARD AND JAN MAYEN	SJ
SWAZILAND	SZ
SWEDEN	SE
SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY
TAIWAN, PROVINCE OF CHINA	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK

TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM
URUGUAY	UY
UZBEKISTAN	UZ
VANUATU	VU
VENEZUELA	VE
VIET NAM	VN
VIRGIN ISLANDS, BRITISH	VG
VIRGIN ISLANDS, U.S.	VI
WALLIS AND FUTUNA	WF
WESTERN SAHARA	EH
YEMEN	YE
ZAMBIA	ZM
ZIMBABWE	ZW