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

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, dated the || August, 2011.

G.S.R. ..........(E). – In exercise of the powers conferred by clauses (a) and (b) of subsection (1) of section 642 read with section 610(B) and section 220 of the Companies Act, 1956 (1 of 1956) the Central Government hereby makes the following rules further to amend the Companies (Central Government’s) General Rules and Forms, 1956 namely:-

1. (1) These Rules may be called the Companies (Central Government’s) General Rules and Forms (Amendment) Rules, 2011.

(2) They shall come into force with effect from the 12th day of August, 2011.

2. In the Companies (Central Government’s) General Rules and Forms, 1956, in the Annexure ‘A’, for Form 23AC and Form 23ACA, the following forms shall be substituted, namely :-
FORM 23AC
Form for filing balance sheet and other documents with the Registrar

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
1. General information of the company
   1.(a) *Corporate identity number (CIN) of company
   1.(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
   (b) *Date of Board of directors' meeting in which balance sheet was approved
   (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

<table>
<thead>
<tr>
<th>(i)</th>
<th>DIN or Income-tax PAN</th>
<th>Name</th>
<th>Designation</th>
<th>Date of signing of balance sheet (DD/MM/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(ii)</th>
<th>DIN or Income-tax PAN</th>
<th>Name</th>
<th>Designation</th>
<th>Date of signing of balance sheet (DD/MM/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(iii)</th>
<th>DIN or Income-tax PAN</th>
<th>Name</th>
<th>Designation</th>
<th>Date of signing of balance sheet (DD/MM/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(iv)</th>
<th>DIN or Income-tax PAN</th>
<th>Name</th>
<th>Designation</th>
<th>Date of signing of balance sheet (DD/MM/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(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)  

<table>
<thead>
<tr>
<th>CIN of subsidiary company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the subsidiary company</td>
</tr>
<tr>
<td>Section under which the company has become a subsidiary</td>
</tr>
</tbody>
</table>

Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956  

| ☐ Yes | ☐ No | ☐ Not Applicable |  

If yes, period of annual accounts From (DD/MM/YYYY) To (DD/MM/YYYY)
10. **Number of auditors**

(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**

<table>
<thead>
<tr>
<th>Line 1</th>
<th>Line II</th>
<th>City</th>
<th>State</th>
<th>Country</th>
<th>Pin code</th>
</tr>
</thead>
</table>

(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. (a) **Whether schedule VI of the Companies Act, 1956 is applicable**

   ○ Yes    ○ No

(b) **Type of Industry**

   Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and industrial (C&I).
## Part B  
**1. Particulars of mobilisation and deployment of funds**

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

<table>
<thead>
<tr>
<th>(a) Public issue</th>
<th>Equity shares</th>
<th>Preference shares</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Bonus issue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Rights issue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Private placement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) Preferential allotment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g) Total amount of share capital raised during the current financial year</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.
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

1. 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. (a) *Whether schedule VI of the Companies Act, 1956 is applicable

   Yes  No

(b) *Type of industry

   ___________________

   Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).
### Part B

#### I. Performance of the company

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

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

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

Note 3: Consumption of stores and spare parts to be given as per following calculation -
Opening stock of stores and spares + purchases of stores and spares - closing stock of store and spares
II. Financial parameters - Profit and loss account items (Amount in rupees)

1. *Proposed Dividend  
   Basic:  
   Diluted:  
   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 received 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  
   Description of the product or service  
   Turnover (in Rs.)  
   Unit of measurement (UoM)  
   (Quantity in UoM)  

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

(iii) Indian trade classification (ITC) code  
   Description of the product or service  
   Turnover (in Rs.)  
   Unit of measurement (UoM)  
   (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.
Note: The principal regulations were published in the Gazette of India, vide GSR 432 dated 18th January, 1956 and last amended vide GSR 533(E) dated 14th July, 2011.