

## **Form 23AC**

### **INSTRUCTIONS FOR FILLING OF EFORM – 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. After the eForm has been filled, click the Pre scrutiny button to pre scrutinise the eForm. If the eForm is not pre scrutinised, it shall be rejected when you attempt to upload the eForm. This eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct as per the balance sheet to be attached. There is no provision for resubmission of this eForm. Balance sheet and other documents attached with the eForm shall be a copy of balance sheet authenticated as per the provisions of the Companies Act, 1956. Convert the soft copy of the balance sheet into PDF format and attach with the eForm. Scanning of balance sheet is not recommended as comparatively it results into excessive size of PDF attachment.

If the file size of Form 23AC exceeds 2.5MB due to large size of attachments, use Additional Attachment Sheet at the time of uploading of eForm. Once the filing is done, no attachment can be submitted later through the 'Addendum' service.

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. Enter the Authorised capital as on the date of filing of the eForm, in case of a company with share capital (This shall be used for calculation of filing fees of the eForm) Enter the Number of Members as on the date of filing of the eForm, in case of a company without share capital (This shall be used for calculation of filing fees of the 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 ( <a href="http://www.mca.gov.in">www.mca.gov.in</a> )
2	(a), (b)	Click the "Pre-fill" button. The system will automatically display the name and registered office address of the company.
3		In case of a foreign holding company, enter the name and country of origin of the holding company. 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.
4		Enter the number of the subsidiary company. In case of a foreign subsidiary company, enter the name and country of origin of the subsidiary company 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. You can enter details of a maximum of 10 subsidiary company(s) in

5	<p>Enter the AGM date/ AGM due date/AGM extension date correctly This shall be compared with other Annual Filing Forms and can impact their filing. This has been illustrated through following example.</p> <p><b>Case I: Form 20B already Pre scrutinised &amp; Form 23AC being prescrutinised</b></p> <p>Following dates are entered in the pre scrutinised form 20B</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2007</li> <li>• Actual date of AGM- 31.10.2007</li> <li>• Due date of AGM- 30.09.2007</li> </ul> <p>If you pre scrutinise Form 23AC with the following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2007</li> <li>• Actual date of AGM- 31.11.07</li> <li>• Due date of AGM- 30.09.2007</li> </ul> <p>Please note that Actual date of AGM entered in form 23AC (31.11.07) is different from date entered in already pre scrutinised form 20B (31.10.2007). At the time of Check form we display the message</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 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, we shall reject the pre scrutiny of Form 20B as it contained AGM date which is different from form being prescrutinised.</p> <p>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><b>Case II: Form 20B already uploaded &amp; Form 23AC is being uploaded</b></p> <p>In case you have already uploaded pre-scrutinised Form 20B with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2007</li> <li>• Actual date of AGM- 31.10.2007</li> <li>• Due date of AGM- 30.09.2007</li> </ul> <p>At the time of uploading already pre-scrutinised Form 23AC with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2007</li> <li>• Actual date of AGM- 31.11.2007</li> <li>• Due date of AGM- 30.09.2007</li> </ul> <p>We 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>
6	<p>Enter the number of auditor(s) of the company Enter the details of auditor(s) who is signing the balance sheet, or, Enter the details of auditor's firm(s) if the concerned auditor is associated with a firm. 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>
Part B	

Details of application and mobilization of fund is not required, if Schedule VI is not applicable to the company.	
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.	
II Financial Parameter	
1 to 13	The figures should be as per the latest annual accounts of the company, attached with the eForm.
4	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.
6	Enter the amount of the deposits which have matured and have not been paid by the company.
7	Enter the amount of the deposits which have matured and have not been claimed by the depositor.
12	Enter the value of any capital item as on the date of balance sheet for transaction with related parties as per AS-18.
13	Enter the amount for any capital subsidies or grants received by the company.
Attachments	<ul style="list-style-type: none"> <li>• Copy of balance sheet, and all documents required by the Companies Act, 1956 to be annexed to such a balance sheet</li> <li>• In case the balance sheet has not been adopted in the annual general meeting, attach a copy of statement of fact and reason for the same.</li> <li>• In case AGM has not been held by the company, attach a copy of statement of fact and reason for the same.</li> <li>• Any other information can be provided as an optional attachment.</li> </ul>
Verification	Enter the 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	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 the membership number in case the person digitally signing
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	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.
Country code	The list of country codes required to be mentioned in the eForm are as follows:

List of ISO Country codes

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	BAHAMAS	BS
ÅLAND ISLANDS	AX	BAHRAIN	BH
ALBANIA	AL	BANGLADESH	BD
ALGERIA	DZ	BARBADOS	BB

Country Name	Country Code	Country Name	Country Code
AMERICAN SAMOA	AS	BELARUS	BY
ANDORRA	AD	BELGIUM	BE
ANGOLA	AO	BELIZE	BZ
ANGUILLA	AI	BENIN	BJ
ANTARCTICA	AQ	BERMUDA	BM
ANTIGUA AND BARBUDA	AG	BHUTAN	BT
ARGENTINA	AR	BOLIVIA	BO
ARMENIA	AM	BOSNIA AND HERZEGOVINA	BA
ARUBA	AW	BOTSWANA	BW
AUSTRALIA	AU	BOUVET ISLAND	BV
AUSTRIA	AT	BRAZIL	BR

AZERBAIJAN	AZ	BRITISH INDIAN OCEAN TERRITORY	IO
CAMBODIA	KH	BRUNEI DARUSSALAM	BN
CAMEROON	CM	BULGARIA	BG
CANADA	CA	BURKINA FASO	BF
CAPE VERDE	CV	BURUNDI	BI
CAYMAN ISLANDS	KY	CYPRUS	CY
CENTRAL AFRICAN REPUBLIC	CF	CZECH REPUBLIC	CZ
CHAD	TD	DENMARK	DK
CHILE	CL	DJIBOUTI	DJ
CHINA	CN	DOMINICA	DM
CHRISTMAS ISLAND	CX	DOMINICAN REPUBLIC	DO
COCOS (KEELING) ISLANDS	CC	ECUADOR	EC
COLOMBIA	CO	EGYPT	EG
COMOROS	KM	EL SALVADOR	SV
CONGO	CG	EQUATORIAL GUINEA	GQ
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD	ERITREA	ER
COOK ISLANDS	CK	ESTONIA	EE
COSTA RICA	CR	ETHIOPIA	ET
COTE D'IVOIRE	CI	FALKLAND ISLANDS (MALVINAS)	FK
CROATIA	HR	FAROE ISLANDS	FO
CUBA	CU	FIJI	FJ
FRANCE	FR	FINLAND	FI
FRENCH GUIANA	GF	GUADELOUPE	GP
FRENCH POLYNESIA	PF	GUAM	GU
FRENCH SOUTHERN TERRITORIES	TF	GUATEMALA	GT
GABON	GA	GUINEA	GN
GAMBIA	GM	GUINEA-BISSAU	GW
GEORGIA	GE	GUYANA	GY
GERMANY	DE	HAITI	HT
GHANA	GH	HEARD ISLAND AND MCDONALD ISLANDS	HM
GIBRALTAR	GI	HOLY SEE (VATICAN CITY STATE)	VA

Country Name	Country Code	Country Name	Country Code
GREECE	GR	HONDURAS	HN
GREENLAND	GL	HONG KONG	HK
GRENADA	GD	HUNGARY	HU
IRAQ	IQ	ICELAND	IS
IRELAND	IE	INDIA	IN
ISRAEL	IL	INDONESIA	ID
ITALY	IT	IRAN, ISLAMIC REPUBLIC OF	IR
JAMAICA	JM	NEW CALEDONIA	NC

JAPAN	JP	NEW ZEALAND	NZ
JORDAN	JO	NICARAGUA	NI
KAZAKHSTAN	KZ	NIGER	NE
KENYA	KE	NIGERIA	NG
KIRIBATI	KI	NIUE	NU
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	NORFOLK ISLAND	NF
KOREA, REPUBLIC OF	KR	NORTHERN MARIANA ISLANDS	MP
KUWAIT	KW	NORWAY	NO
KYRGYZSTAN	KG	OMAN	OM
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	PAKISTAN	PK
LATVIA	LV	PALAU	PW
LEBANON	LB	PALESTINIAN TERRITORY, OCCUPIED	PS
LESOTHO	LS	PANAMA	PA
LIBERIA	LR	PAPUA NEW GUINEA	PG
LIBYAN ARAB JAMAHIRIYA	LY	PARAGUAY	PY
LIECHTENSTEIN	LI	PERU	PE
LITHUANIA	LT	PHILIPPINES	PH
LUXEMBOURG	LU	PITCAIRN	PN
MACAO	MO	POLAND	PL
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK	PORTUGAL	PT
MADAGASCAR	MG	PUERTO RICO	PR
MALAWI	MW	QATAR	QA
MALAYSIA	MY	REUNION	RE
MALDIVES	MV	ROMANIA	RO
MALI	ML	RUSSIAN FEDERATION	RU
MALTA	MT	RWANDA	RW
MARSHALL ISLANDS	MH	SAINT HELENA	SH
MARTINIQUE	MQ	SAINT KITTS AND NEVIS	KN
MAURITANIA	MR	SAINT LUCIA	LC
MAURITIUS	MU	SAINT PIERRE AND MIQUELON	PM
MAYOTTE	YT	SAINT VINCENT AND THE GRENADINES	VC
MEXICO	MX	SAMOA	WS
MICRONESIA, FEDERATED	FM	SAN MARINO	SM

Country Name	Country Code	Country Name	Country Code
STATES OF			
MOLDOVA, REPUBLIC OF	MD	SAO TOME AND PRINCIPE	ST
MONACO	MC	SAUDI ARABIA	SA
MONGOLIA	MN	SENEGAL	SN
MONTserrat	MS	SERBIA AND MONTENEGRO	CS

MOROCCO	MA	SEYCHELLES	SC
MOZAMBIQUE	MZ	SIERRA LEONE	SL
MYANMAR	MM	SINGAPORE	SG
NAMIBIA	NA	SLOVAKIA	SK
NAURU	NR	SLOVENIA	SI
NEPAL	NP	SOLOMON ISLANDS	SB
NETHERLANDS	NL	SOMALIA	SO
NETHERLANDS ANTILLES	AN	SOUTH AFRICA	ZA
TIMOR-LESTE	TL	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
TOGO	TG	SPAIN	ES
TOKELAU	TK	SRI LANKA	LK
TONGA	TO	SUDAN	SD
TRINIDAD AND TOBAGO	TT	SURINAME	SR
TUNISIA	TN	SVALBARD AND JAN MAYEN	SJ
TURKEY	TR	SWAZILAND	SZ
TURKMENISTAN	TM	SWEDEN	SE
TURKS AND CAICOS ISLANDS	TC	SWITZERLAND	CH
TUVALU	TV	SYRIAN ARAB REPUBLIC	SY
UGANDA	UG	TAIWAN, PROVINCE OF CHINA	TW
UKRAINE	UA	TAJIKISTAN	TJ
UNITED ARAB EMIRATES	AE	TANZANIA, UNITED REPUBLIC OF	TZ
UNITED KINGDOM	GB	THAILAND	TH
UNITED STATES	US	UZBEKISTAN	UZ
UNITED STATES MINOR OUTLYING ISLANDS	UM	VANUATU	VU
URUGUAY	UY	VENEZUELA	VE
VIRGIN ISLANDS, U.S.	VI	VIET NAM	VN
WALLIS AND FUTUNA	WF	VIRGIN ISLANDS, BRITISH	VG
WESTERN SAHARA	EH	YEMEN	YE
IMBABWE	ZW	ZAMBIA	ZM