

## Form 23AC-XBRL

### INSTRUCTIONS FOR FILLING OF EFORM – 23AC-XBRL

(Form for filing XBRL document in respect of balance sheet and other documents with the Registrar)

**NOTE:**

- Filing of this Form is applicable for the financial year 2010-11 (i.e. for balance sheet date ending on or after 31<sup>st</sup> March, 2011).
- This Form is applicable in respect of the following companies:
  1. All Listed companies and their Indian subsidiaries;
  2. All companies having a paid up capital of Rs. 5 crores and above;
- 3. All companies having a Turnover of Rs 100 crores or above.
- However, the following type of companies are exempted for XBRL filings:
  1. Banking Companies
  2. Insurance Companies
  3. Power Companies
  4. Non banking Financial Companies (NBFCs) registered with RBI
- All companies required to file in XBRL mode are permitted to file this form without any additional fee for the financial year 2010-11 up to 30-11-2011 or 60 days from due date, whichever is later.
- For detailed process in respect of XBRL filings, refer the filing manual available on the MCA21 XBRL portal (<http://www.mca.gov.in/XBRL>)
- There is a feature provided in the MCA21 XBRL validation tool to verify the appearance of the generated XBRL instance document in the human readable format, using the built in Viewer. Further there is also a facility available in the tool to convert the instance document into a PDF format.

It is required that the company and the professional certifying the eForm should verify the appearance of the converted PDF document and the accuracy of the instance document(s) before filing the eForm on the MCA portal. It is also required to verify that the textual information provided in the instance document is being displayed properly in the converted PDF document.
- The following shall be validated while filling this Form on the MCA portal :
  - a) The XBRL document(s) attached with the eForm have been successfully validated by MCA21 XBRL validation tool available at the portal and belong to the company filing the form (i.e. CIN of filing company in the instance document(s) should be same as entered in the eForm).
  - b) Value in element 'ContentOfReport' in the attached XBRL document(s) should be 'Balance Sheet'
  - c) Date entered in element 'DateOfEndOfReportingPeriod' in the attached XBRL document(s) should be same as date of balance sheet as entered in the eForm.
- Refer Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011 in respect of XBRL available on the MCA portal (<http://www.mca.gov.in>) under the head 'Rules' of main head 'Acts, Bills & Rules'.
- 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 **Prescrutiny** 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 office of Registrar of Companies. Ensure that all particulars in the eForm are correct as per the balance sheet to be attached. **There is no provision for**

<b>resubmission of this eForm.</b>		
Refer the relevant provisions and rules made there under with respect to the matter dealt in this eForm.		
Note: Instructions are not provided for the fields which are self explanatory.		
<b>S No.</b>		<b>Detailed Instructions</b>
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)  (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		Enter the date of balance sheet.
4		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.
5		<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><b>Case I: Form 20B already Pre scrutinised &amp; Form 23AC-XBRL 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- 31.03.2011</li> <li>• Actual date of AGM- 31.10.2011</li> <li>• Due date of AGM- 30.09.2011</li> </ul> <p>If you pre scrutinise Form 23AC-XBRL with the following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2011</li> <li>• Actual date of AGM- 30.11.2011</li> <li>• Due date of AGM- 30.09.2011</li> </ul> <p>Please note that Actual date of AGM entered in form 23AC-XBRL (30.11.2011) is different from date entered in already pre scrutinised form 20B (31.10.2011). 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-XBRL, 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-XBRL, 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.</p> <p>You will have to pre-scrutinise Form 20B again with the correct date (As mentioned in Form 23AC-XBRL) for the same financial year.</p> <p><b>Case II: Form 20B already uploaded &amp; Form 23AC-XBRL 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- 31.03.2011</li> <li>• Actual date of AGM- 31.10.2011</li> <li>• Due date of AGM- 30.09.2011</li> </ul> <p>At the time of uploading already pre-scrutinised Form 23AC-XBRL with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2011</li> <li>• Actual date of AGM- 30.11.2011</li> <li>• Due date of AGM- 30.09.2011</li> </ul> <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-XBRL).</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>
6 & 7	Select whether schedule VI of the Companies Act, 1956 is applicable or not and Type of company. This form shall not be allowed to be filed in case schedule VI is not applicable. In case schedule VI is not applicable, you are required to file Form 23AC (non XBRL mode).
8	Select whether consolidated balance sheet is also being filed along with the standalone balance sheet.  In case of 'Yes', it is mandatory to attach XBRL document in respect of 'Consolidated balance sheet'. (i.e. to attach standalone balance sheet along with consolidated balance sheet).
9	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.  Enter the details of comments and supplements received from CAG of India and directors' reply thereupon.  Select whether any supplementary or test audit has been conducted under section 619(3) (b). If yes, attach the supplementary or test audit report
Attachments	<ul style="list-style-type: none"> <li>• XBRL document in respect of balance sheet and all documents required by the Companies Act, 1956 to be annexed to such a balance sheet ( i.e. schedules, notes thereto, director's report and auditor's report). This is a mandatory attachment.</li> <li>• XBRL document in respect of consolidated balance sheet and all documents required by the Companies Act, 1956 to be annexed to such a balance sheet (i.e. schedules, notes thereto, director's report and auditor's report).</li> <li>• Statement of subsidiaries as per section 212 (To be attached in respect of foreign subsidiaries).(Please note in case of an Indian subsidiary, only SRN of balance sheet filed by the subsidiary company is required to be mentioned in the XBRL document. In such case, detailed statement of accounts of the subsidiary is not required to be attached.)</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>• In case there is any extension in the AGM or financial year, attach a copy of approval letter for extension of financial year or AGM</li> <li>• In case any supplementary or test audit has been conducted under section 619(3) (b), attach the supplementary or test audit report.</li> <li>• Corporate governance report, Management discussion and</li> </ul>

	<p>analysis and any other document</p> <ul style="list-style-type: none"> <li>Any other information can be provided as an optional attachment.</li> </ul>
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.</p> <p>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-XBRL includes:</p> <ol style="list-style-type: none"> <li>Verification of particulars filled in the forms from the audited financial statements of the company;</li> <li>Verification that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011;</li> <li>Verification that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Balance Sheet and all other documents which are required to be annexed or attached to the Balance Sheet as required under Section 220 of the Companies Act, 1956; and</li> <li>Verification that all the required attachment(s) have been completely attached to the form.</li> </ol> <p>It is required that the professional certifying the eForm should verify, validate and pre-scrutinize the instance document(s) using the MCA21 XBRL validation tool before filing the same on the MCA portal.</p> <p>It is also required that the professional should verify the appearance of the converted PDF document and the accuracy of the instance document(s) using the tool before filing the eForm on the MCA portal. It is also required to verify that the textual information provided in the instance document is being displayed properly in the converted PDF document.</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
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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.