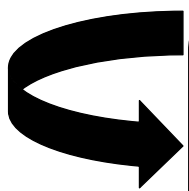
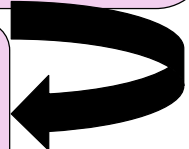


ESSENTIAL ATTACHMENTS FOR ACCURATE AOC-4 FILING: YOUR COMPLETE CHECKLIST

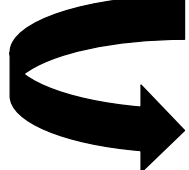
As per Section 137 of companies Act, 2013, A copy of Financial Statement including Consolidated Financial Statement, if any along, with all the documents are required to be or attached to such Financial Statement under this Act, duly adopted at the Annual General Meeting of the Company, shall be filled with the registrar **within 30 days** of the date of AGM with such fees or additional fees may be prescribed.



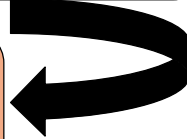
Provided that where the Financial Statements under Section 137 **are not adopted at the AGM** or adjourned AGM, such unadopted Financial Statements along with the required documents under **Section 137(1)** shall be filled with the Registrar within 30 days of the date of AGM and the Registrar shall take them in his record as **a provisional** till the Financial Statement are filled with them after their adoption in the adjourned AGM



Provided Further that Financial Statements adopted in the adjourned AGM shall be filled with the registrar **within 30 days** of the adjourned AGM **with such fees and additional fees as may be prescribed.**



Provided that a One Person Company shall file a copy of the statements duly adopted by its member, along with all the documents which are required to be attached to such Financial Statements, **within 180 days** from the closure of the Financial Year.



Provided that Company shall, along with its Financial Statements to be filed with the Registrar, attach the accounts of its Subsidiary or Subsidiaries which have been incorporated outside India and which have not established their place of India

PENALTIES: **As per Section 137(3)** If a Company fails to file its Financial Statements within the specified period, the **Company faces a penalty of ₹10,000.** For ongoing failures, there is an **additional penalty of ₹100 per day, up to a maximum of ₹2,00,000.**

The Managing Director, Chief Financial Officer (CFO), or any Director responsible for compliance, will also **face a penalty of ₹10,000.** For continuing failures, they are subject to an **additional ₹100 per day, with a maximum penalty of ₹50,000.**

Under Section 137 of the Companies Act, 2013 companies are required to file its Audited Financial Statement in Form AOC-4 within 30 days of Annual General Meeting of the Company

S. NO	MANDATORY ATTACHMENTS FOR AOC-4
1	Statement of subsidiaries as required under section 129 in the format of Form AOC-1 prescribed under the Companies (Accounts) Rules, 2014.
2	Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM) – [if provisional unadopted financial statements are being filed]
3	Statement of the fact and reasons for not holding the AGM – [if AGM was not held]
4	Approval letter of extension of financial year or AGM – [if any extension has been granted for AGM or financial year]
5	Supplementary or test audit report under section 143 – [if CAG of India had conducted supplementary or test audit under section 143]
6	Company CSR policy as per sub-section (4) of section 135
7	Details of other entity(ies): [in case any amount of CSR is spent not directly by company. Details of all such implementing agencies should be attached]
8	Details of salient features and justification for entering into contracts/ arrangements/transactions with related parties as per sub-section (1) of section 188 – Form AOC-2
9	Details of comments of CAG of India – [if C&AG of India had conducted supplementary or test audit under section 143]
10	Secretarial Audit Report – [if Secretarial Audit was applicable]
11	Directors' reports as per sub-section (3) of section 134 – [if the same was mentioned in the Segment VI of the e-form]
12	Details of remaining CSR activities: Details of CSR programmes/projects/activities not mentioned in e-form is mandatory to attach in excel sheet.

Companies must file their annual return in Form MGT-7 or MGT-7A within 60 days of the Annual General Meeting (AGM). From the financial year 2020-2021 onwards, One Person Companies and Small Companies must file their annual return in Form MGT-7A, as per the Companies (Management and Administration) Amendment Rules, 2021

Certificate from Company Secretary in practice

The following class companies are required to obtain a certificate in Form MGT-8

- (1) a listed company or
- (2) a company having paid-up share capital of ten crore rupees or more
- (3) or a company having turnover of fifty crore rupees or more