

FORM 23AC

[See section 220 of the Companies Act, 1956 and Rule 7B]

Form for filing balance sheet and other documents with the Registrar

Note -

- All fields marked in * are to be mandatorily filled.
- Figures appearing in the eForm should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

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

Pre-fill

(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) * Financial year to which balance sheet relates

From (DD/MM/YYYY)

To (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	Pre-fill	Designation
Name			
Date of signing of balance sheet (DD/MM/YYYY)			

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

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

(IV)	DIN or Income-tax PAN	Pre-fill	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. *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

Name of the subsidiary
company

Section under which the company has become a subsidiary

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)

Pre-fill all

10. *Number of auditors

(I) (a) *Category of auditor ☐ Individual ☐ Auditor's firm

(b) *Income-tax PAN of auditor or auditor's firm

(c) *Name of the auditor or auditor's firm

(d) *Membership number of auditor or auditor's firm's registration number

(e) *Address of the auditor or auditor's firm
Line I
Line II
*City *State
Country *Pin code

(f) Details of the member representing the above firm

Name

Membership number (g) *SRN of Form 23B

(II) (a) *Category of auditor ☐ Individual ☐ Auditor's firm

(b) *Income-tax PAN of auditor or auditor's firm

(c) *Name of the auditor or auditor's firm

(d) *Membership number of auditor or auditor's firm's registration number

(e) *Address of the auditor or auditor's firm
Line I
Line II
*City *State
Country *Pin code

(f) Details of the member representing the above firm

Name

Membership number (g) *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

I. BALANCE SHEET (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)

Particulars		Figures as at the end of (Current reporting period) (in Rs. `) (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (in Rs. `) (DD/MM/YYYY)
I.	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital		
	(b) Reserves and surplus		
	(c) Money received against share warrants		
(2)	Share application money pending allotment		
(3)	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)		
	(c) Other long term liabilities		
	(d) Long term provisions		
(4)	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities		
	(d) Short -term provisions		
	TOTAL		
II.	ASSETS		
(1)	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets		
	(ii) Intangible assets		
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(b) Non-current Investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances		
	(e) Other non-current assets		
(2)	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables		
	(d) Cash and cash equivalents		
	(e) Short-term loans and advances		
	(f) Other current assets		
	TOTAL		

Part B I. BALANCE SHEET (Applicable for financial year commencing before 01.04.2011)

Particulars	Figures as at the end of (Current reporting period) (in Rs. `) (DD/MM/YYYY)	Figures for the period (Previous reporting period) (in Rs. `) (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) 		
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) 		
TOTAL		

II. Detailed Balance sheet items (Amount in Rs. `) as on balance sheet date (Applicable in case of Revised Schedule VI- that is for financial year commencing on or after 01.04.2011)

A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures		
Term Loans		
- From banks		
- From other parties		
Deferred payment liabilities		
Deposits		
Loans and advances from related parties		
Long term maturities of finance lease obligations		
Other loans & advances		
Total long term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

B. Details of short term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Loans repayable on demand		
- From banks		
- From other parties		
Loans and advances from related parties		
Deposits		
Other loans and advances		
Total short term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to other related parties		
Other loans and advances		
Total long term loan and advances		
Less: Provision/ allowance for bad and doubtful loans and advances		
- From related parties		
- From others		
Net long term loan and advances (unsecured, considered good)		
Loans and advances due to directors/ other officers of the company (refer note 6.L.(iv) of Schedule VI)		

D. Details of long term loans and advances (doubtful)

Particulars	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to related parties		
Other loans and advances		
Total long term loan and advances		
Less: Provision/ allowance for bad and doubtful loans and advances		
- From related parties		
- From others		
Net long term loan and advances (doubtful)		
Loans and advances due to directors/ other officers of the company (refer note 6.L.(iv) of Schedule VI)		

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good				
Unsecured, considered good				
Doubtful				
Total trade receivables				
Less: Provision/ allowance for bad and doubtful debts				
Net trade receivables				
Debt due by directors/ others officers of the company (refer note 6.m.iii.iii of Schedule VI)				

III. Financial parameters - Balance sheet items (Amount in Rs. `) as on balance sheet date (unless specified otherwise)

1. *Amount of issue allotted for contracts without payment received in cash during reporting period
2. *Share application money given
3. *Share application money given during the reporting period
4. *Share application money received during the reporting period
5. *Paid-up capital held by foreign company percent
6. *Paid-up capital held by foreign holding company and/ or through its subsidiaries percent
7. *Number of shares bought back during the reporting period
8. *Deposits accepted or renewed during the reporting period
9. *Deposits matured and claimed but not paid during reporting period
10. *Deposits matured and claimed, but not paid
11. *Deposits matured, but not claimed
12. *Unclaimed matured debentures
13. *Debentures claimed but not paid
14. *Interest on deposits accrued and due but not paid
15. *Unpaid dividend
16. *Investment in subsidiary companies
17. *Investment in government companies
18. *Capital reserve
19. *Amount due for transfer to Investor Education and Protection Fund (IEPF)
20. *Inter- corporate deposits

21. *Gross value of transaction as per AS-18 (if applicable)
22. *Capital subsidies or grants received from government authority(s)
23. *Calls unpaid by directors
24. *Calls unpaid by others
25. *Forfeited shares (amount originally paid-up)
26. *Forfeited shares reissued
27. *Borrowing from foreign institutional agencies
28. *Borrowing from foreign companies
29. *Inter-corporate borrowings - secured
30. *Inter-corporate borrowings - unsecured
31. *Commercial Paper
32. *Conversion of warrants into equity shares during the reporting period
33. *Conversion of warrants into preference shares during the reporting period
34. *Conversion of warrants into debentures during the reporting period
35. *Warrants issued during the reporting period (In foreign currency)
36. *Warrants issued during the reporting period (In Rs. `)
37. *Default in payment of short term borrowings and interest thereon
38. *Default in payment of long term borrowings and interest thereon
39. *Whether any operating lease has been converted to financial lease or vice-a-versa ☐ Yes ☐ No

Provide details of such conversions

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40. Net Worth of the company
41. Number of shareholders to whom shares allotted under private placement during the reporting period
42. *Secured Loan
43. *Gross fixed assets (including intangible assets)
44. *Depreciation and amortization
45. *Miscellaneous expenditure to the extent not written off or adjusted

IV. Share capital raised during the reporting period (Amount in Rs. `)

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement arising out of conversion of debentures/ preference shares			
(e) Other private placement			
(f) Preferential allotment arising out of conversion of debentures/ preference shares			
(g) Other preferential allotment			
(h) Employee Stock Option Plan (ESOP)			
(i) Other			
(j) Total amount of share capital raised during the reporting period			

V. 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

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

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VI. Details w.r.t Companies (Auditor's Report) Order, 2003 (CARO)

1. Whether Companies (Auditor's Report) Order, 2003 (CARO) applicable ☐ Yes ☐ No

2. Auditor's comment on the items specified under Companies (Auditor's Report) Order, 2003 (CARO)

Particulars	Auditor's comments on the report
Fixed assets	
Inventories	
Loans given or taken by the company	
Section 301	
Acceptance of Public Deposits	
Maintenance of Cost records	
Statutory dues	
End use of borrowed funds	
Special statute - chit fund companies	
Nidhi/ mutual benefit fund - special aspects	
Financing companies - special aspects	
Term loans	
Preferential allotments	
Disclosure of end use of funds	
Others	

VII. Details related to cost audit of principal products or activity groups under cost audit

1. *Whether maintenance of cost records by the company has been mandated under any Cost Accounting Records Rules notified under section 209(1)(d) of the Companies Act, 1956 ☐ Yes ☐ No
2. *Whether audit of cost records of the company has been mandated by Central Government under section 233B of the Companies Act, 1956 ☐ Yes ☐ No
3. If yes, names of the product or activity groups under cost audit

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)

Attach

List of attachments

2. Statement of subsidiaries as per section 212

Attach

3. Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)

Attach

4. Statement of the fact and reasons for not holding the AGM

Attach

5. Approval letter for extension of financial year or AGM

Attach

6. Supplementary or test audit report under section 619(3)(b)

Attach

7. Optional attachment(s) - if any

Attach

Remove attachment

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

Modify

Check Form

Prescrutiny

Submit

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