

FORM 23ACA

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

Form for filing Profit and Loss account 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 ₹)

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

3(a) *Period of profit and loss account

From

(DD/MM/YYYY)

To

(DD/MM/YYYY)

(b) *Date of signing of report on the annual accounts by the auditors

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

☐ Yes ☐ No

(DD/MM/YYYY)

(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. STATEMENT OF PROFIT AND LOSS (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)

	Particulars	Figures for the period (Current reporting period) (in `)		Figures for the period (Previous reporting period) (in `)	
		From	To	From	To
		(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
(I)	Revenue from operations				
	Domestic turnover				
	(i) Sale of goods manufactured				
	(ii) Sale of goods traded				
	(iii) Sale or supply of services				
	Export turnover				
	(i) Sale of goods manufactured				
	(ii) Sale of goods traded				
	(iii) Sale or supply of services				
(II)	Other income				
(III)	Total Revenue (I+II)				
(IV)	Expenses				
	Cost of materials consumed				
	Purchases of stock in trade				
	Changes in inventories of finished goods, work-in-progress and stock in trade				
	Employee benefit expense				
	Managerial remuneration				
	Payment to Auditors				
	Insurance expenses				
	Power and fuel				
	Finance cost				
	Depreciation and amortization expense				
	Other expenses				
	Total expenses				
(V)	Profit before exceptional and extraordinary items and tax (III-IV)				
(VI)	Exceptional items				
(VII)	Profit before extraordinary items and tax (V-VI)				
(VIII)	Extraordinary items				
(IX)	Profit before tax (VII-VIII)				

(X)	Tax Expense		
	(1) Current tax		
	(2) Deferred tax		
(XI)	Profit/ (Loss) for the period from continuing operations (IX-X)		
(XII)	Profit/ (Loss) from discontinuing operations		
(XIII)	Tax expense of discontinuing operations		
(XIV)	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)		
(XV)	Profit/ (Loss) (XI+XIV)		
(XVI)	Earnings per equity share		
	(1) Basic		
	(2) Diluted		

Part B

I. STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.04.2011)

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

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. Detailed Profit and Loss items (Amount in `) (Applicable in case of Revised Schedule VI- that is for financial year commencing on or after 01.04.2011)

A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis		
Interest and dividend		
Royalty		
Know-how		
Professional & consultation fees		
Other income		
Total Earning in Foreign Exchange		

B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis:		
(i) raw material		
(ii) component and spare parts		
(iii) capital goods		
Expenditure on account of		
Royalty		
Know-how		
Professional & consultation fees		
Interest		
Other matters		
Dividend paid		
Total Expenditure in foreign exchange		

III. Financial parameters - Profit and loss account items (Amount in `) during the reporting period

- *Proposed Dividend per cent
- *Earning per share (in `)
Basic
Diluted
- *Income in foreign currency
- *Expenditure in foreign currency
- *Revenue subsidies or grants recieved from government authority(s)
- *Rent paid
- *Consumption of stores and spare parts
- *Gross value of transaction with related parties as per AS-18 (if applicable)
- *Bad debts of related parties as per AS-18 (if applicable)

IV. Details related to principal products or services of the company

Total number of product/ services category(s)

(i) Product or service category code (ITC/ NPCS 4 digit code)

Description of the product or service category

Turnover of the product or service category (in `)

Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)

Description of the product or service

Turnover of highest contributing product or service (in `)

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issued by the Ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Programme Implementation, Government of India. Page 17 of 54

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

(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)

Attach

2. Statement of subsidiaries as per section 212

Attach

3. Optional attachment(s) - if any

Attach

List of attachments

Remove attachment

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

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