

Highlights of changes in forms migrating to MCA V3

As part of the migration to MCA V3, 38 forms consisting of 13 Annual Filing forms, 6 Audit/Cost Audit forms and 19 other forms are set to go live in MCA V3 portal w.e.f July 14, 2025.

Highlights of the changes in a few of the forms are given below:

1. **AOC-4 / AOC-4 NBFC (Form for filing financial statements and other documents with the Registrar)**

Enhancements:

AOC – 1	The requirement of attaching these documents as an attachments has been removed as now they are required to be filed as linked form to AOC-4.
AOC-2	
Director's Report	

- The form AOC-4 can be filled in both online and offline mode.
- CSR section has been removed from the form. The details pertaining to this has to be provided either in the Board's Report or Form CSR-2.
- 'Extract of Board's Report' and 'Extract of Auditor's Report – standalone' have to be mandatorily filed as a linked form to AOC-4 form.
- If yes is selected for 'Whether Consolidation is applicable', then AOC-4 CFS and 'Extract of Auditor's Report – Consolidated' must also be filed as linked forms.
- Companies which are under Liquidation / under CIRP can also file the forms.
- Previous year values would get pre-filled in Balance sheet and P&L based on the previous year filings with an option to edit. Reasons shall be provide for edits made.

Additional data points:

- Addition of a field to capture SRN of GNL-1 filed so that the back end team can access the form to know the basis of extension of AGM granted along with the order copy of ROC.
- Addition of Table to capture Secretarial audit qualifications/observations.
- Addition of a field 'Reason for change in pre-filled figures of previous reporting period' has been made in BS, P&L and other schedules.
- Addition of FY start and end date has been made which should be similar to the details filled in Form ADT-1.

- Additional facility of submitting the form in offline mode has been provided wherein users can enter basic details in web based form, basis which a pre-filled excel sheet can be downloaded and uploaded upon entering the rest of the data in the same.
- Several checks /rules have been put in place to check compliance of Companies (Accounts) Rules, 2014.

2. AOC-4 CFS (Consolidated financial statements)

- Only in cases where AOC-4 has been filed on V2 portal and AOC-4 CFS is yet to be filed, AOC-4 CFS can be filed independently in V3 portal.
- If AOC-4 CFS is being filed independently, 'Extract of Auditor's Report – Consolidated' is to be filed as a linked form.
- This can be filed in both online and offline mode.

Deleted fields:

- Field requiring details regarding share capital raised during the year has been removed.
- CARO reporting details under Segment V of the form has been removed as the same is now part of the linked eform 'extract of the auditors report'.

3. AOC-1- Statement containing salient features of financial statements of Subsidiaries/associate companies/joint ventures

- Introduced as web form on V3 portal by MCA which can be filled in both online and offline mode.
- This form will come as a linked form when option YES is selected for field 'whether the company has a subsidiary company as defined under section 2(87) of the Companies Act, 2013 or an associate company or a joint venture as defined under section 2(6) of the Act'.

4. AOC-2- Disclosure of particulars of contracts/arrangements entered into by the company with related parties including certain arms length transactions under fourth proviso to Section 188 of the Act

- Introduced as web form on V3 portal by MCA which can be filled in both online and offline mode.
- This form will be enabled as a linked form if option YES is selected for field 'whether any transactions entered with related party' field in AOC-4 form or AOC-4 NBFC.

5. AOC-4 XBRL

- If YES is selected for field 'whether CSR is applicable', then CSR-2 must be filed as a linked form for period FY 2024-25 (Except in cases where separate filing has been permitted due to transition from V2)
- Signed financial statements (standalone/consolidated, if applicable) must be attached with AOC-4 XBRL mandatorily
- Other additional fields, same as AOC-4 (Business checks, GNL-1, Under liquidation/ under CIRP)

6. CSR-2- Report on Corporate Social Responsibility (CSR)

- This form will be a linked filing to AOC-4, AOC-4 NBFC & AOC-4 XBRL from FY 2024-25 onwards.
- Independent filing for FY 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25 has been extended till June 30, 2025. For FY 2024-25, if the financials have been filed in MCA V2, CSR-2 can be filed independently in MCA V3 till August 15, 2025.
- Excel functionality has been provided for various fields.
- Several checks /rules have been put in place to check compliance of Companies (Accounts) Rules, 2014.

7. MGT-7/7A- Annual Return

- This form can be filled in both online and offline mode.
- Excel functionality has been added for various fields where the downloaded excel can be filled and uploaded for prefilling of data.
- List of Shareholders/ Debenture Holders must be attached to the form through the pre-defined excel format.
- New field has been added to capture details of designated person under Rule 9(4) of the Companies (Management and Administration) Rules, 2014.
- New fields added to capture Name of the Company and address as at the FY end date.
- Photos of registered office of the Company showing external building and name must be attached to the form
- A new field has been inserted to capture the gender wise number of shareholders.

- MGT-8 as a mandatory attachment in applicable cases has been removed and the related details are now required to be entered in the form along with the DSC of the Company Secretary issuing the MGT-8
- Companies which are under liquidation/Under CIRP can file the form and signing the form by IRP/RP/Liquidator has been enabled.
- Several checks /rules have been put in place to check compliance with the Companies (Management and Administration) Rules, 2014

8. MGT-15- Form for filing Report on Annual General Meeting

- New field added to capture details of the FY to which this report relates (Report on AGM).
- CS must sign the form as well.
- Companies which are under liquidation/Under CIRP can file the form and signing the form by IRP/RP/Liquidator has been enabled.

9. ADT-1- Information to the Registrar by company for appointment of auditor

- Dropdown for selecting nature of appointment now includes 'Auditor appointed by Central Government' and 'Appointment/Re-appointment by C&AG'
- Separate fields have been added to capture 'Auditor firm' and 'Membership number of Auditor signing the balance sheet of the company' as against the existing merged section.
- New field has been added to provide SRN of INC-28 [Order filed with Registrar regarding Appointment of auditor by Tribunal]
- New field has been included to capture 'whether the recommendation of Audit committee constituted u/s 177 of the Companies Act, 2013 has been considered by the BOD'.
- Companies which are under liquidation/Under CIRP can file the form and signing the form by IRP/RP/Liquidator has been enabled.
- Business rule introduced to check whether the auditor being appointed holds appointment in more than 20 companies.

10. ADT-2 (For removal of Auditor) and ADT-3 (For resignation of Auditor)

Separate fields have been added to capture 'Auditor firm' and 'Membership number of Auditor signing the balance sheet of the company' as against the existing merged section.

11. ADT-4- Report to the Central Government

New form has been introduced for submission of report by the Auditor to the Central Government, in case of fraud involving an amount of one lakh and above, committed against the company by its officers/employees.

12. CRA-2- Form of intimation of appointment of cost auditor by the company to Central Government

- Under the heading 'Nature of Appointment', the following options have been added:
 1. Filing due to Amalgamation
 2. Filing due to Demerger
 3. Filing due to addition of new products / services
- If the filing is due to Amalgamation or demerger, the following details have to be provided:
 1. Name of the Amalgamating company/demerged company
 2. CIN of the Amalgamating company/demerged company
 3. SRN of original CRA-2/23C filed for appointment for current FY
- Details of existing cost auditor whose scope is being increased.

13. CRA-4- Form for filing Cost Audit Report with the Central Government

- Following disclosures with respect to AGM to be provided:
 1. Whether any extension for AGM granted? If yes, SRN of GNL-1 filed for extension & the extended due date of AGM to be specified.
 2. Date of AGM of the Company.
- The following two new fields have been inserted under the head 'Details of the cost auditor(s) appointed':
 1. Whether cost auditor is the lead auditor?
 2. Additional dropdown options under 'type of appointment':
 - Due to Amalgamation
 - Due to Demerger
 - Others

14. GNL-1- Form for filing Application with ROC

- New fields added in other applicant section requiring either “DIN” or “PAN” to be entered.
- For Compounding purposes “Period of default” and other relevant fields got added.
- For extension of AGM new fields for capturing “ Due date of Holding AGM” and “Date till which extension sought”.

Other points to note:

- ‘List of shareholders, debenture holders’ excel attachments have been increased to 300 MB in MGT-7 [15 files of 20 MB each]. These details would not come as PDF attachments to the form rather the data will be uploaded in the system post validation.
- Attachment can be uploaded beyond 2 MB in each of the following forms subject to overall size limit of 10 MB:
 - i) AOC-4
 - ii) AOC-4 XBRL
 - iii) AOC-4 NBFC
 - iv) AOC-4 CFS
 - v) AOC-4 NBFC CFS

For all other forms, the attachment limit would be 2MB each and overall form size including attachments is 10 MB.

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