1. Where should I file final set of 38 forms effective from 14th July 2025?

Final set of forms covering 38 e-forms (as listed in Question 2) have been migrated from V2 to V3 portal of MCA.

Effective from 14th July 2025, all 38 e-forms must be filed through Version 3 of the MCA Portal.

2. What are the form IDs included in Lot 3?

Forms covered in Lot 3 are:

S No.	Form ID	Form description	Processing Type
1	AOC-4	Form for filing of financial statements and other documents with the Registrar	Conditional STP
2	Extract of Auditor's Report (Consolidated)	Extract of Auditor's Report (Consolidated)	Linked
3	Extract of Auditor's Report (Standalone)	Extract of Auditor's Report (Standalone)	Linked
4	Extract of Board's Report	Extract of Board's Report	Linked
5	AOC-1	Statement containing salient features of the financial statement of subsidiaries / associate companies/ joint ventures	Linked
6	AOC-2	Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under fourth proviso thereto	Linked
7	AOC-4 NBFC (Ind AS)	Form for filing financial statement and other documents with the Registrar	Conditional STP
8	AOC-4 CFS NBFC (Ind AS)	Form for filing consolidated financial statements and other documents with the Registrar	Linked/Conditional STP
9	AOC-4 CFS	Form for filing consolidated financial statement with the Registrar	Linked/Conditional STP
10	AOC-4 Addendum/CSR-2	Report on Corporate Social Responsibility (CSR)	Linked/ STP
11	AOC-4(XBRL)	Form for filing XBRL document in respect financial statement and other documents with the Registrar	Conditional STP
12	MGT-7	Annual Return (other than OPCs and Small Companies)	STP

S No.	Form ID	Form description	Processing Type
13	MGT-7A	Abridged Annual Return for OPCs and Small Companies	STP
14	MGT-15	Report of Annual General Meeting	STP
15	ADT-1	Notice to the Registrar by company for appointment of auditor	STP
16	ADT-2	Application for removal of auditor(s) from his/their office before expiry of term	Non-STP
17	ADT-3	Notice of Resignation by the Auditor	STP
18	ADT-4	Report to the Central Government	Non-STP
19	GNL-1	Form for filing an application with Registrar of Companies	Non-STP
20	INC-22A	ACTIVE (Active Company Tagging Identities and Verification)	STP
21	CSR-1	Registration of Entities for undertaking CSR Activities	STP
22	CRA-2	Form for intimation of appointment of cost auditor by the company to Central Government	STP
23	CRA-4	Form for filing Cost Audit Report with the Central Government	STP
24	CRL-1	Return regarding number of layers	STP
25	LEAP-1	Form for submission of Prospectus with the Registrar	STP
26	Complaint form	Investor complaint form	Non-STP
27	23C	Form of application to the Central Government for appointment of cost auditor	Conditional STP
28	23D	Intimation by cost auditor to Central Government	STP
29	23B	Information by auditor to Registrar	STP
30	I-XBRL	Form for filing XBRL document in respect of cost audit report and other documents with the Central Government	STP
31	A-XBRL	Form for filing XBRL document in respect of compliance report and other documents with the Central Government	STP
32	20B	Form for filing Annual return by a company having a share capital with the Registrar	STP
33	21A	Particular of Annual return for the company not having share capital	STP

S No.	Form ID	Form description	Processing Type
34	23AC	Form for filing balance sheet and other documents with the Registrar	STP
35	23ACA	Form for filing Profit and Loss account and other documents with the Registrar	STP
36	23AC-XBRL	Form for filing XBRL document in respect of balance sheet and other documents with the Registrar	STP
37	23ACA-XBRL	Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar	STP
38	66	Form for submission of Compliance Certificate with the Registrar	STP

3. What are the "main" differences between V2 and V3?

In version 2, forms were required to be filled and uploaded as pdf in the portal while in V3 the forms are to be filled online. This enables user convenience including the ability to save a half-filled form and file it later.

An additional facility/option is now available for annual filings to submit the forms through Offline Utility. In this option user will provide basic details in web form basis which they can download a prefilled excel and will provide rest of the data in excel itself. After filling in the excel, user will have to upload the excel in the web form.

Further in Version 2, there was only a "My Workspace" section which had a-list of notices and circulars issued by MCA. In Version 3, a new personalized feature called "My Application" has been added. This feature allows users to view all the forms filed by them so far along with the current status of each form such as pending for DSC upload, Under Processing, Pay fees, Resubmission etc.

When a user logs into V3, the login is through the email id whereas in V2 it was possible with the user id.

When a business user logs into the MCA system, a one-time password (OTP) will be sent to your mobile number and email address to ensure the authenticity of the user.

- **V2 Portal**: Forms had to be downloaded, filled in offline, and then uploaded to the portal.
- **V3 Portal**: Forms are now **web-based**, allowing users to fill them directly online. This enables features like **auto-save**, **pre-filled details**, and **real-time validation**, improving user experience.
- V3 introduces pre-filling based on linked records, reducing manual entry.
- Fields have been reorganized for better clarity and usability.
- V3 includes enhanced validation logic to reduce errors during submission.

4. Who is a Business User in V3? What is the process of new user registration?

Please refer below mentioned link for FAQs on user registration
Microsoft Word – V3 Related FAQ's Dated 26_06_2022 (mca.gov.in)

5. How is the association with the DSC done ?

Please refer below mentioned link for FAQs on DSC association

Microsoft Word – V3 Related FAQ's Dated 26_06_2022 (mca.gov.in)

6. Are there any new forms rolled-out as part of Lot 3 forms launch?

Yes. Below are 6 new forms that got rollout in V3 as new webforms which were not available in V2.

AOC-2	Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under fourth proviso thereto
Extract of Auditor's Report (Consolidated)	Extract of Auditor's Report (Consolidated)
Extract of Auditor's Report (Standalone)	Extract of Auditor's Report (Standalone)
Extract of Board's Report	Extract of Board's Report
AOC-1	Statement containing salient features of the financial statement of subsidiaries / associate companies/ joint ventures
ADT-4	Report to the Central Government

Note: Except Form No. ADT-4, all other new forms must be filed as linked filing to AOC-4/AOC-NBFC (Ind AS) /AOC-4 CFS/AOC-4 CFS NBFC (Ind AS) as per the applicability mentioned in the linked filing matrix FAQ.

7. Where can I see notifications issued for 38 Lot 33 forms?

Please refer below mentioned link for different notifications issued:

Notifications (mca.gov.in)

Below are the 6 Notifications issued till date:

Notification no.	Date	Notification description
G.S.R. 371(E)	06-Jun-25	The Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2025.
G.S.R. 360(E)	30-May-25	The Companies (Registration Offices and Fees) Amendment Rules, 2025.

Notification no.	Date	Notification description
G.S.R. 361(E)	30-May-25	The Companies (Cost Records and Audit) Amendment Rules, 2025.
G.S.R. 359(E)	30-May-25	The Companies (Audit and Auditors) Amendment Rules, 2025.
G.S.R.358(E)	30-May-25	The Companies (Management and Administration) Amendment Rules, 2025.
G.S.R. 357(E)	30-May-25	The Companies (Accounts) Second Amendment Rules, 2025.

8. What are the high-level changes done in 38 forms in V3 when compared to V2?

Please click on Important Documents and refer MCA 21 V3 Presentation on Company module – 'Lot-3 forms 14th July 2025 Go-Live' PDF for form wise enhancements.

9. What is the applicability of linked filings?

i. AOC-4/AOC-4 NBFC (Ind AS)

S.No.	Linked Form	Conditions for applicability	Availability in V2
1	AOC-1	Applicable in case 'Yes' is selected in field 'Whether the company has a subsidiary company as defined under clause (87) of section 2 OR has an associate company or a joint venture as defined under clause (6) of section 2'	Not available
2	AOC-2	Applicable in case 'Yes' is selected in data field 'Whether any transactions entered with related party'	Not available
3	AOC-4 CFS/AOC-4 NBFC CFS	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4	Yes. Only independent filing
4	Form CSR-2	Applicable in case 'Section 135' or 'Report for unspent CSR amount' is selected in field 'CSR applicability pursuant to' and 'Provisional un-adopted Financial statements' is not selected in field 'Nature of financial statements' and parent form is filed for FY 2024-25 onwards	Yes. Only independent filing.
5	Extract of Auditor's report (Standalone)	Applicable in all cases	Not available

S.No.	Linked Form	Conditions for applicability	Availability in V2
6	Extract of Auditor's report (Consolidated)	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not'.	Not available
7	Extract of Board's report	Applicable in all cases	Not available

ii. AOC-4 XBRL

S.No.	Linked Form	Conditions for applicability	Availability in V2
1	CSR-2	Applicable in case 'Section 135' or 'Report for unspent CSR amount' is selected in field 'CSR applicability pursuant to' and 'Provisional un-adopted Financial statements' is not selected in field 'Nature of financial statements' and parent form is filed for FY 2024-25 onwards'	Not available

iii. AOC-4 CFS

S.No.	Linked Form	Conditions for applicability	Availability in V2
1	Extract of Auditor's report (Consolidated)	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4	Not available

iv. AOC-4 CFS NBFC (Ind AS)

S.No.	Linked Form	Conditions for applicability	Availability in V2
1	Extract of Auditor's report (Consolidated)	Applicable in case 'Yes' is selected in field 'Whether consolidated financial statements required or not' of Form AOC-4	Not available

10. What is the sequence of linked forms filing to AOC-4/AOC-4 NBFC?

Below is the sequence of filing of linked filings to AOC-4/AOC-4 NBFC:

- AOC-4-CFS/AOC-NBFC CFS [If applicable]
- AOC-1 [If applicable]
- AOC-2 [if applicable]
- CSR-2 [if applicable]
- Extract of Auditor's report (Standalone) [Mandatory for all cases]
- Extract of Auditor's report (Consolidated) [if applicable
- Extract of Board's report [Mandatory for all cases]

11. Attachment 'Directors' report as per sub-section (3) of section 134' got removed in AOC-4, AOC-4 CFS, AOC-4 NBFC and AOC-4 NBFC CFS. Is it required to include 'Boards report' while attaching 'Financial Statements' to these forms?

Yes. Copy of financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents) to be attached mandatorily while filing AOC-4, AOC-4 CFS, AOC-4 NBFC and AOC-4 NBFC CFS.

Also, above mentioned attachment is required to be attached while filing AOC-4 XBRL in addition to XBRL financial statements.

12.Are AOC-1, AOC-2, Extract of Board's Report, Extract of Auditors Report [Standalone] and Extract of Auditors Report [Consolidated] applicable to AOC-4 XBRL?

No, the forms mentioned in the question are not applicable in the case of AOC-4 XBRL filing. Only CSR-2 form can be filed as linked form to AOC-4 XBRL.

13. In case there is any form which is filed on MCA V2 and still pending, what will happen to that form? Will that be cancelled or transitioned to V3?

All pending forms of V2 will be transitioned to V3. In case any form is currently under 'Resubmission required' status or gets marked under 'Resubmission required' status post go-live, it must be resubmitted in V3 system by 15th August 2025.
Forms that are in "Pending payment" status in version 2 will be marked as cancelled in Version 3.

14. I had filed Form No. GNL-1 for extension of AGM due date, and it was pending in V3. Now, it is showing as "Resubmission Required" but there are no remarks mentioned. What should I do?

This change has been done due to the transition from V2 to V3. You are required to resubmit the form along with all attachments in V3 portal.

15. Form GNL-1 filed for Scheme of Arrangement, or Amalgamation by a government company will be processed at which Office in V3?

It will be processed at jurisdictional ROC in V3.

16. Is the Refund form available in both the V2 and V3 system?

No, after 14th July 2025, the refund form can be filed only in V3 system.

17. How do we file multiple forms from one User ID as in V2 we were able to download the forms from the portal and multiple people can prepare simultaneously?

A concept of Offline Utility has been introduced in V3 for annual filing forms to handle this issue and make the process easier. In this option user will provide basic details in web form basis which they can download a prefilled excel and will provide rest of the data in excel itself. After filling in the excel, user will have to upload the excel in the web form.

18. What are different modes of filing available in MCA V3?

All the forms in V3 are web-based and require users to log in to the MCA system in order to access, fill out, and submit the relevant forms except for a few annual filing forms as mentioned in question No. 17 whercan filen file either in Online mode or Offline mode.

19. Which forms can be filed in Offline mode?

Below mentioned forms can be filed either in Online or Offline mode:

Sl. No.	Offline Utility - Applicable forms	Linked forms
1	AOC-4	All applicable linked forms
2	AOC-4 NBFC	All applicable linked forms
3	AOC-4 CFS [If filed independently]	Extract of Auditors Report [Consolidated]
4	AOC-4 NBFC CFS [If filed independently]	Extract of Auditors Report [Consolidated]
5	MGT-7	NA
6	MGT-7A	NA

20. What are the steps involved in filing the form in Offline mode?

- Access the form through MCA services – E-filing – Annual forms
- Fill up the Parent form with basic information e.g. CIN,
- Click on Save and submit
- Accordion/Panel for applicable linked forms will be enabled for the user.
- Fill up the basic information of linked forms as applicable (AOC-1, AOC-2, AOC-4 CFS, CSR-2, Extract of Auditor's Report [Standalone], Extract of Auditor's Report [Consolidated], Extract of Boards report)
- Click on Proceed button to submit Parent and linked forms with basic information
- Excel gets generated, and download excel option would be displayed to the user.
- One Zip file will be downloaded containing all excels with parent and applicable linked forms.
- One complete blank excels set for parent and applicable linked forms (only previous year figures if applicable and information provided in the respective web form section shall be prefilled) will be downloaded. In the downloaded excels, web form fields which are prefilled will be non-editable.
- Fill the relevant excels in offline mode.
- Upload one by one filled excel against each form section and when the first excel is uploaded and successfully validated, then only the next form related 'Choose file' button will get enabled.
- In case of excel validation errors, the user will be displayed error messages in a txt file and will

be required to make necessary changes in the Excel.
- The user can download individual excel once it is uploaded by clicking 'Download' button which is corresponding to excel attachment. If user is clicking on 'download' button the last uploaded will get downloaded.
- Once all excels are successfully validated, click on "Proceed" action button.
- Attach required attachments of Parent and linked forms.
- Click on 'Submit' action button against each form after attaching mandatory attachments.
- System performs all server-side validations on click of each 'Submit' action button.
- SRN is generated upon submission of webform(s) (The SRN can be used by the user for any future correspondence with MCA.)

21. Can I choose Offline mode for parent form and Online mode for linked forms or vice-versa?

No. Option to choose between Online and Offline mode is applicable only to the Parent form.

If the Parent form is filed in Online mode, all the linked filings must also be submitted in Online mode. Conversely, if the Parent form is filed in Offline mode, all linked filings must be filed in Offline mode.

22. Can I edit the web form fields which got prefilled in the excel while filling offline form?

No. User will not be able to edit any web-form fields in the excel. However, users can edit the web form by clicking on 'Edit' button on application dashboard.

A pop-up message will be displayed when the user expands parent form Accordion/Panel depicting that if user changes any details in parent form, then all the applicable linked forms would get reset. A complete blank excel set (only previous year figures and information provided in the respective web form section shall be prefilled) will be downloaded in this case. Blank excels are required to be generated in this scenario as the entire functionality of linked forms web fields generation and excel generation is dependent on parent web forms fields.

23. What are the different Edit form scenarios in Offline mode?

Scenario 1 – If the user leaves the page after only clicking on 'Save' button on the parent form Accordion/Panel.
- Only parent form Accordion/Panel and 1st section before 'Save' button on this Accordion/Panel will be editable to user. User needs to click on 'Save' to enable the 2nd section on the page where 'Submit' button is displayed.
- Linked form Accordion/Panels will not be visible to user at this point of time.
- After user clicks on "Submit" button, Accordion/Panels for applicable linked forms would become visible to the user.
- After successful submit the form filing process would continue as per normal process

Scenario 2 – If the user leaves the page after clicking on 'Submit' button on the parent form Accordion/Panel
- All the forms (Accordion/Panels) applicable to the user will be shown as per last submission of parent form,
- If user updates any details and clicks on "Submit" button in the parent form Accordion/Panel, then –
  - a complete blank excel set (only previous year figures and information provided in the respective web form section shall be prefilled) will be downloaded. Blank excels are

required to be generated in this scenario as the entire functionality of linked forms web fields generation and excel generation is dependent on parent web forms fields.

Scenario 3 – If user Edits Linked form
- All the Accordion/Panels applicable to the user will be shown as per last submission of parent form
- User then can open any of the applicable linked form Accordion/Panel and fill in the data and submit the linked form.
- Complete excel set will be downloaded with all excels prefilled with the last uploaded data, except for the form for which the web form data is modified. Blank excel shall be generated for the relevant linked form for which modification is carried out. (Exception to this will be in case of Extract of Auditors Report (Standalone) and Extract of Directors Report where blank 'Extract of Directors report' would get generated if any change is done in Extract of Auditor Report (Standalone).

24. What are the key points to be considered while filing AOC-4/AOC-4 NBFC?

The following points need to be considered:
- The company for which the form is filed shall have a valid and active/Under CIRP/Under Liquidation CIN.
- The DSC attached in the form is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.
- The applicant of the form is registered as Business User at the MCA portal before filing the webform.
- The signing authority of the form shall have valid and non-expired/non-revoked DSC.
- The authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.
- The company is not flagged for the filing of Form No. INC-22.
- The company has not already filed another Form AOC-4 which is either pending for payment or pending for approval in respect of the same financial year end date.
- The CIN status should not be strike off, Amalgamated, Converted to LLP, Converted to LLP and Dissolved, Dormant under Sec 455, Dissolved, Liquidated, not available for e-Filing, under process of Strike off, under liquidation, dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016 and Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016.
- The Membership number or certificate of practice number of the practicing professional is valid for the particular category of the professional (including respective associate/fellow flag) signing the e-form.
- There is no overlap in the period (Financial year start date and end date) entered in any other approved annual filing which has not being marked as defective.
- SRNs of ADT-1/INC-28/AOC-4/MGT-14/GNL-1 [wherever applicable] entered in the form are approved and associated with the Company.
- Purpose of the SRN entered for form AOC-4 must be 'Provisional un-adopted statements' if purpose selected in current form AOC-4 is 'Adopted financial statements' and 'Yes' selected in field 4(b)(iv)'Whether adopted in adjourned AGM'.
- 'Provisional un-adopted financial statement' or 'adopted financial statement' cannot be filed in case form AOC-4 is already approved for same purpose and for the same financial year end date. Please ensure that the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other approved annual filing e-Form MGT-7/MGT-7A/ AOC-4 filed for the same financial year end date. However, in case the date of AGM was not filled in earlier filed form AOC-4 with purpose 'Provisional un-adopted

financial statements' then date of AGM in current form AOC-4 being filed for the purpose 'Adopted financial statements' shall be allowed with the date of AGM.

- This form will not be applicable for the type of companies notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015 for filing under XBRL format where type of Industry is 'C&I'.
- That FY start date and end date should fall between Period from and Period To entered in field no. 4(i) of Form ADT-1.
- To enter valid membership number in auditors' section.

25. Whether previous year's annual filings are allowed to be filed in V3 system?

Yes. Previous years filings are allowed to be filed in V3 system subject to payment of required additional fee as applicable

26. Standalone AOC 4/AOC-4 NBFC is submitted on V2. Whether the company is required to cancel this form and file fresh form as CFS form is linked form in V3? Is there any option available in V3 to file AOC-4 CFS/AOC-4 NBFC CFS independently?

No the Companies are not required to cancel the Standalone AOC 4/AOC-4 NBFC SRN to file CSR-2 form.

AOC-4 CFS/AOC-4 NBFC CFS can be filed independently only for those SRNs for which AOC-4/AOC-4 NBFC were filed in V2. For all the prospective filings, it will be mandatorily filed as a linked form with AOC-4/AOC-4 NBFC.

27. Whether CSR-2 is required to be filed separately or independently?

Independent filing of CSR-2 is allowed only for the FY 2020-21, 2021-22, 2022-23, 2023-24 and FY 2024-25[already filed in V2] which are required to report CSR as per relevant rules.

From Financial year 2024-25 onwards in V3, form to be filed as linked filing with AOC-4/AOC-4 NBFC/AOC-4 XBRL based on the applicability mentioned FAQ no. 9.

28. In V2 portal the email ID of the Company can be changed by entering a new email ID in most of the forms including Annual filing forms. Is this functionality available in V3 Annual filing forms?

Functionality of changing email Id of the company is not available through eforms in V3 system. Presently, stakeholders can change the email ID of the Company/LLP by creating a Company/LLP business user and updating the email ID through the 'Profile update' page. Once the email ID is updated, it will automatically be reflected in the Company master.

29. Will the Taxonomy of the AOC -4 XBRL remain the same or is any new Taxonomy applicable to AOC-4 XBRL in V3 system?

Taxonomy applicability for the FY 2024-25 will remain the same as it currently exists in V2. In other words, we will continue to use the IND-AS Taxonomy 2017 and the C&I Taxonomy 2016.

30. Is it mandatory to file Annual filing forms in sequential manner in V3 system?

No. It is advisable to file the forms in a sequential manner so that previous year figures would get auto populated in subsequent years filing.

31. Whether new annual filing forms will accept rounded off values [in thousands/millions/lakhs/crores]?

No. Figures in New annual filing forms to be provided in absolute figures in Rupees instead of Round off figures.

32. In case there is any variation in the details of previous year figures prefilled in the current year filings, will system allow to change it?

Yes. Previous year values prefilled in Balance Sheet and Profit and Loss Account are editable.

33. In Form AOC-4, is it mandatory to provide the reason for change in pre-filled figures of previous reporting period in Balance sheet including Annual filing forms?

No. it is not mandatory.

34. If ADT-1 filed for 5 yrs, will system allow entering the SRN in 5 FYs?

Yes, ADT-1 SRNs filed for multiple FYs can be entered in AOC-4 form. However, stakeholders are ensured to check that the FY start date and end date should fall between Period from and Period To entered in field no. 4(i) in Form ADT-1.

35. ADT-1 is not mandatory for the appointment of first auditor. How to file AOC-4 form without ADT-1 SRN?

Although Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014, only mentions Section 139(1) – appointment of auditors and not Section 139(6) – appointment of the first auditor, it is recommended that companies file Form ADT-1 even for the appointment of the first auditor. In case ADT-1 SRN is not available for first auditor, Z99999999 SRN can be entered.

36. For a Company which has been hitherto filing XBRL Forms, if the XBRL Forms requirement conditions are ceased, still the Company is forced to file in XBRL Form. Is this requirement waived off?

The companies that have once filed their financial statements with the ROC in XBRL under Section 137 of the Act must continue to file their financial statements, AOC-4 and other documents in XBRL only, even when they cease to fall under the classes of companies mentioned above.
The Companies that have filed financial statements with the ROC in AOC-4 XBRL under Section 137 must continue to do so, even if they no longer fall under the class of Company as mentioned above.

37. MGT-8 is part of MGT-7 now. If there is any observation/remark, how to provide such information in the form?

Form MGT-8, previously a separate certification by a Company Secretary in Practice, is now embedded within MGT-7 for companies meeting the criteria under Section 92(2) of the

Companies Act, 2013—i.e., listed companies or those with paid-up capital ≥ ₹10 crore or turnover ≥ ₹50 crore. Further, the embedded MGT-8 portion includes a **certification statement** by the Company Secretary. While this is mostly structured, any **qualifying remarks** about compliance can presently be added in the 'Optional **Attachment field.**

38. Are there any file size limit exceptions for Annual filing forms?

1. 'List of shareholders, debenture holders' excel attachment size limit is increased to 300 MB in MGT-7 [15 files of 20 MB each]. Generated PDF will not have List of shareholders, debenture holders excel as an attachment. However, data uploaded in these excels will be stored in the system.
2. 2 MB limit of each attachment is removed in the following forms. Attachments can be uploaded beyond 2 MB subject to overall form size limit including all attachments is 10 MB.
   - AOC-4
   - AOC-4 XBRL
   - AOC-4 NBFC
   - AOC-4 CFS
   - AOC-4 NBFC CFS
3. All other forms attachments and form size limit would continue as the normal process i.e. each attachment size is restricted to 2 MB and the overall form size including all attachments is 10 MB.

39. Whether all the Company filed Forms (From beginning to till date) can be viewed and downloaded in Public Search" in this Version V3?

Yes. All Public document of Companies/LLPs forms [from the beginning to till date] can be viewed under VPD/GCC service in V3 system.

40. What is excel functionality is Online web form? Which all sections have this functionality?

Excel functionality in Online web form refers to providing details which are in the format of Table through macro enabled excel. Once user enters the number in the relevant field, excel download option would be enabled to fill in the details in excel with required validation. Below are sections where Excel functionality is implemented in Online web form.

Form ID	Field no.	Attachment/Form field
CSR-2	7bii Number of other than Ongoing Projects for the financial year	Form field
CSR-2	7bi- Number of Ongoing Projects for the financial year	Form field
CSR-2	10 b Number of Ongoing Projects for the financial year	Form field
CSR-2	10ciii- Number of Ongoing Projects for the financial year	Form field
CSR-2	10civ Number of other than Ongoing Projects for the financial year	Form field
CSR-2	11 Number of CSR Projects	Form field
CSR-2	12 Capital assets acquired through CSR	Form field
AOC-1	Associates and JVs	Form field
AOC-1	Subsidiary Details	Form field
AOC-2	Contracts at arm length	Form field
AOC-2	Contracts not at arm length	Form field
Extract of	Section 186 details	Form field

Form ID	Field no.	Attachment/Form field
Board's report		
MGT-7	III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)	Form field
MGT-7	IX-A MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS	Form field
MGT-7	IX-B BOARD MEETINGS	Form field
MGT-7	IX-C COMMITTEE MEETINGS	Form field
MGT-7	IV: iii Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) -Details of shares/Debentures Transfers	Attachment
MGT-7	XIV Attachments - List of shareholders, debenture holders	Attachment
MGT-7A	III PARTICULARS OF ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES) (not applicable for OPC)	Form field
MGT-7A	XIII - A MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS	Form field
MGT-7A	XIII-B BOARD MEETINGS	Form field
MGT-7A	XIII Attachments - List of shareholders, debenture holders	Attachment
MGT-7A	IV: ii Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) (not applicable for OPC)	Attachment

41. What is the process of uploading Shareholder/Debenture holder details in MGT-7/MGT-7A?

List of Shareholders/Debenture holders [if applicable] shall be attached within the form while filing MGT-7/MGT-7A.
This attachment can be uploaded either in macro-enabled pre-defined sheet or normal excel sheet.

For MGT-7, excel files are allowed up to 300 MB [15 files of 20 MB each]and for MGT-7A, excel file size should be up to 2 MB only.

42. MGT-7 allows Shareholder/Debenture holder excels up to 300 MB. Whether generated PDF display such large excel files?

The V3 MCA portal allows uploading up to 15 Excel files in MGT-7, each with a maximum size of 20 MB, totalling 300 MB. These files can be either macro-enabled predefined sheets or normal Excel sheets. While the portal accepts large Excel uploads, the generated PDF of MGT-7 does not embed or display the full content of these Excel files. Instead, the PDF includes a reference to the uploaded attachment, typically showing the file name which cannot be not opened. However, the MCA system is designed to store and validate the Excel data separately in its backend.

43. Is it mandatory to attach Photograph of the registered office of the Company while filing MGT-7/MGT-7A? If yes, which date shall be considered while uploading this photograph, as the end of the relevant FY or as on date of filing

Yes. It is mandatory to attach latest 'Photograph of the registered office of the Company showing external building and name & address prominently visible' as aligned with the requirements specified

in Section 12(3)(a) of the Companies Act-2013.

44. My registered office is situated in a multi-storied building; the name board will not be outside the building. How do I attach the Photograph in this case?

Any photographs taken for this purpose are aligned with the requirements specified in Section 12(3)(a) of the Companies Act-2013

45. Is it mandatory to provide Gender wise Shareholders count in MGT-7/MGT-7A?

Yes It is mandatory to provide Gender wise breakup of number of Shareholders in MGT-7 and MGT-7A. However, Gender field is Optional in 'List of shareholders /Debenture holders' pre-defined excel.

46. Class, category, sub-category got prefilled as on date in MGT-7/MGT-7A. Will the system allow editing these fields these got changed after the relevant FY end date?

Yes. All these fields are prefilled based on as on date information and are editable.

The MCA V3 portal prefills class, category, and sub-category fields based on the current date. However, this can lead to discrepancies when filing for a past financial year, especially if changes occurred after the FY-end. Hence, system allow editing of prefilled class, category, and sub-category fields to reflect the correct status as on the closure of the financial year.

47. What is the logic of paid-event date for updating Paid-up Capital through Annual filing forms?

- Paid-up capital in MCA system gets updated only when event date mentioned in the current form is greater than or equal to the event date available in the system.
- Event dates for different forms:
    - PAS-3 – Date of allotment
    - SH-7 – Date of redemption [Redemption of preference shares]
    - SH-11 – Date of completion of buy back
    - INC-28 – Date of issue of certified copy of order [for reduction of share capital]
    - Annual filing forms [MGT-7/MGT-7A]: FY end date
    - Ex: Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024. On 30 Sept 2024, Company filed MGT-7 with event date 31 March 2024. In this case, paid-up capital shall not get updated based on annual filing forms as existing event date available in the system is higher than the event date mentioned in the form.
    - Ex. Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024 without giving effect of buy back which happened on 01 April 2024. on 01 Jun 2024, Company has filed SH-11 with event date 01 April 2024. In this case, paid-up capital shall not get updated based on SH-11 as existing event date available in the system is higher than the event date mentioned in the form.
    - Ex. Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024 without giving effect of redemption of preference shares which happened on 30 April 2024. on 01 Jun 2024, Company has filed SH-7 for redemption of preference shares with event date 30 April 2024. In this case, paid-up capital shall not get updated based on SH-7 as existing event date available in the system is higher than the event date mentioned in the form.

Note: Stakeholders are requested to file the forms in sequential manner.

48. I have provided increased Authorised capital while filing MGT-7/MGT-7A. will this increased value get updated in the system?

No, the increased authorised capital entered in MGT-7/MGT-7A will not automatically update the master data in the MCA system. The MGT-7/MGT-7A forms are annual returns, and while they capture the capital structure for reporting purposes, they do not trigger Master data update for Authorised capital.

To update the authorised capital in MCA records, companies must file Form SH-7 (Notice of increase in share capital) or INC-28 (Notice of order of the court/competent authority) (if applicable).

49. I have created a new class in Form MGT-7/MGT-7A. Will my share class wise master get updated with the new class?

No. If your company does not have a share class-wise master in V3 then the system will not create a new class-wise master during MGT-7/MGT-7A filing. Only the company capital master will be updated with the new class details.

If your company already has a share class-wise master in the MCA V3 system, then the value of previously created class wise master, will get updated based on Form MGT-7/MGT-7A filing for both the share class-wise master and the company capital master subject to the paid event date condition.

New classes created through MGT-7/MGT-7A would not update Company master/Class wise capital master. Companies are requested to file SH-7 to add a new class.

50. Can I delete a class of shares which got prefilled in Form MGT-7/MGT-7A that was added after the FY end date as the same is not applicable as at the end of the relevant FY for which form is filed?

Yes. Deletion of class of shares option is available as mentioned below:
- Web form - delete complete block.
- Offline form- Keep all the values as blank (do not enter zero) for Authorized/Issued/Subscribed/Paid-up columns.

51. I have not filed any Form SH-7/PAS-3 in V3 system till now. Will my share class wise master gets created based on Form MGT-7/MGT-7A?

No. For the companies that do not have a share class wise master in the V3 system, Form MGT-7/MGT-7A will not create a share class wise master. It can only be created through the first filing of Form SH-7/PAS-3.

52. Can I add a new class of shares in Form MGT-7/MGT-7A that was cancelled after the FY end date ?

Yes. The system allows to **add or retain classes of shares** that were valid **as on the financial year end date**, even if they were cancelled later. This ensures that correct capital values reflect the status at the end of FY. However, classes created through Form MGT-7A/MGT-7A will not be updated in the class wise master.

53. Can I edit the name of 'Class of shares' which got prefilled in MGT-7/MGT-7A?

No. Edits/updates to the prefilled name of 'Class of shares' are not permitted. However, the user is

allowed to delete[web form]/nullify [offline form] the prefilled name of class that is not applicable for the relevant FY end date.

54. What if the number of business activities exceeds 15 in Form MGT-7/MGT-7A?

A maximum of 15 business activities must be reported in the form and the user is required to upload any additional business activities in the Optional Attachment section of the form.

55. Is Form MGT-8 certification by Practicing Company Secretary mandatory for all companies in Form MGT-7?

No. Form MGT-8 certification **by a Company Secretary in Practice** in Form MGT-7 is applicable only for listed companies or those with paid-up capital ≥ ₹10 crore or turnover ≥ ₹50 crore.

56. Can I revise a previously filed Form MGT-7/MGT-7A?

Yes, a revised filing is allowed for the same FY only if the original filing was submitted with the radio button marked as "No" in AGM held. In field 1(c), the type of filing shall be selected as 'Revised' and it is mandatory to provide approved SRN of the previously filed Form MGT-7/MGT-7A for the same financial year.

57. I have filed Form AOC-4, AOC-4 NBFC where class wise master is not getting captured in the form or Form AOC-4 XBRL IND-AS where total paid-up capital is showing only Equity portion. Will my paid-up capital get updated in the system?

The update of Paid-up capital through Forms AOC-4/AOC-4 XBRL/AOC-4 NBFC is restricted in V3 system and it will only be updated through Form MGT-7/MGT-7A.

58.Will the Company Name/LLP name/FCRN name/Implementing agency/Project name, etc. in the forms be prefilled or is the user required to input the details manually in instances where an excel functionality available?

These values to be entered manually in the excel template. However, the value shall be auto filled based on CIN/LLPIN/FCRN/CSR registration number/ Project ID in the PDF downloaded form after excel upload if entered value is not matching with MCA DB. Please check that the correct information is displayed in the PDF file before uploading.

59. I have filed AOC-4/AOC-4 XBRL/MGT-7/MGT-7A in V2 system which only updated Paid-up capital at Company master. How do I update Class wise master in this scenario?

- If the paid-up capital got updated through annual filing forms due to partly paid-up shares have become fully paid-up, please raise FO ticket with issue description and absolute values.
- In case update is not feasible through FO ticket [will be communicated through FO ticket], online CRF needs to be raised mentioning the clear description of issue with revised capital structure bifurcation.
- If the paid-up capital got updated through annual filing forms due to fresh allotment of shares, please file PAS-3 to update the class wise master.
- If the paid-up capital got updated through annual filing forms due to redemption of preference shares, please file SH-7 to update the class wise master.

60. Where can I access Frequently Asked Questions [FAQs] on Corporate Social Responsibility (CSR) issued by MCA?

Please refer to General Circular No.14/2021 dated 25-08-2021 provided in the link below for FAQs issued by MCA on CSR.

Notifications

61. What are the key points to be considered while filling excels for CSR projects?

Section 7(b)(i) – Details of CSR amount spent against ongoing projects for the financial year/Section 10(c)(iii) - Details of amount spent against new ongoing CSR project in the financial year:

i. In case number entered is greater than zero, 'Download' excel option would be enabled.
ii. Download the excel and fill the required details. Below are the important points to be considered while updating the excel:
   a. If One project belongs to Multiple locations viz. multiple states or single State having multiple Districts, please provide the details in separate row for each such locations.
   b. Please ensure to provide same serial number and other details except the locations for the project stated hereinabove.
   c. The excel submission will be restricted if unique Serial numbers in the excel does not match with 'Number of Ongoing Projects for the financial year' entered in the webform.
   d. In case the excel has same serial number with multiple rows [due to Multiple States or single State to multiple Districts], value entered in the first row will be considered.
   e. 'Total' field shall be displayed only in the PDF by taking CSR amount spent value from excel. Please check that correct 'Total amount' is displayed in the PDF file before uploading.

Section 7(b)(ii) – Details of CSR amount spent against other than ongoing projects for the financial year/Section 10(c)(iv) - Details of amount spent against new other than ongoing projects in the financial year:

i. In case number entered is greater than zero, 'Download' excel option would be enabled.
ii. Download the excel and fill the required details. Below are the important points to be considered while updating the excel:
   a. If One project belongs to Multiple locations viz. multiple states or single State having multiple Districts, please provide the details in separate row for each such locations.
   b. Please ensure to provide same serial number and other details except the locations for the project stated hereinabove.
   c. The excel submission will be restricted if unique Seral numbers in the excel does not match with 'Number of Projects for the financial year' entered in the webform.
   d. In case the excel has same serial number with multiple rows [due to Multiple States or single State to multiple Districts], value entered in the first row will be considered.
   e. 'Total' field shall be displayed only in the PDF by taking CSR amount spent value from excel. Please check that correct 'Total amount' is displayed in the PDF file before uploading.

Section 10(b) - Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

i. Number of ongoing projects:

a. This field shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. "Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year.

b. In case number entered is greater than zero, 'Download' excel option would be enabled.

c. Please ensure to download the excel and fill the required details

ii. Project ID:
   a. Shall be in the format FY<Financial year end date>_Sr No for each company.
   b. Please ensure that the Project Id entered in the excel file is valid and associated with the Company.

iii. Name of the Project:
   a. The value shall be pre-filled based on the Project-Id entered, when excel is uploaded.

iv. Amount spent for the project at the beginning of the Financial Year (in INR):
   a. Please enter the value. However, if entered amount does not match with 'Unspent master'. Cumulative Amount then the said value shall be pre-filled based on the Project-Id, when excel is uploaded. Upon prefill of the value, spent value will also change accordingly.

62. What is Form ADT-4?

Form ADT-4 is a report to be filed, by an Auditor which includes Secretarial Auditor or Cost Auditor ,with the Central Government under the provisions of Companies Act, 2013, when they have reasons to believe that an offense involving fraud is being or has been committed in a company by its officers or employees, which exceeds a certain threshold limit. The report is stipulated under Rule 13(4) of the Companies (Audit and Auditors) Rules, 2014, and sub-section (12) of section 143 of the Companies Act, 2013.

In contrast to the physical filing in V2, Form ADT-4 shall be filed in online mode. Once filed, the form will be processed under non-STP mode.