

F. No. 01/19/2013-CL-V (Pt.)

Government of India

Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,  
Dr. R.P. Road, New Delhi - 110001

Dated:- 27<sup>th</sup> April, 2018

To

All Regional Directors,  
All Registrar of Companies,  
All stakeholders

Sub: Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013 - reg.

Sir,

In continuation of this Ministry's General Circular No. 13/2017 dated 26.10.2017, General Circular No. 01/2018 dated 28.03.2018 and upon consideration of requests received from various stakeholders for extending the last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013, it has been decided to extend the last date for filing of AOC-4 XBRL for all eligible companies required to prepare or voluntarily prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 for the financial year 2016-17, without additional fee till 31<sup>st</sup> May, 2018.

2. This issues with the approval of competent authority.

Yours faithfully,



(Sudhir Kapoor)  
Deputy Director

Copy to:-

1. E-Governance Cell.
2. Guard File.