COMPANIES ACT 2013 · SEBI LODR

XBRL filing: does it apply, *what to file, and when.*

India has two XBRL regimes. MCA wants your annual financial statements tagged. The stock exchanges want a listed company's quarterly filings tagged. This sheet tells you which side you are on and what is due.

1 Does XBRL apply to your company? (MCA)

TICK ANY ONE AND YOU FILE AOC-4 XBRL

- ☐ Listed on a stock exchange in India, **or the Indian subsidiary of a listed company** (no size test)
- ☐ Paid-up capital of **₹5 crore or more**
- ☐ Turnover of **₹100 crore or more**
- ☐ Required to follow **Ind AS**: net worth ₹250 crore or more, or the holding, subsidiary, JV or associate of an Ind AS company
- ☐ Filed in XBRL in **any earlier year** (once in, always in)

YOU ARE OUTSIDE IF

- None of the five boxes is ticked, **or**
- You are a banking company, insurance company, NBFC or housing finance company (exempt from the XBRL Rules)

WHICH TAXONOMY

- **C&I taxonomy** if you follow Accounting Standards
- **Ind AS taxonomy** if you follow Ind AS
- **Costing taxonomy** for the cost audit report

Basis: Rule 3, Companies (Filing of Documents and Forms in XBRL) Rules, 2015. The rule does not say which year's turnover to test; the working practice is the year you are filing.

2 What goes to MCA, and by when

FORM	WHAT IT CARRIES	DUE	IF LATE
AOC-4 XBRL	Standalone XBRL instance; consolidated instance where CFS is prepared; PDF of the signed financial statements (mandatory since 14 July 2025); CSR-2 linked where section 135 applies	30 days from the AGM. OPC: 180 days from year end	₹100 a day additional fee, no cap
CRA-4	Cost audit report in XBRL, where cost audit applies	Cost auditor to board in 180 days of year end; company files in 30 days of receipt	Additional fee by slab of delay

FY 2025-26 relief: General Circular 05/2026 (24 Oct 2026) allows AOC-4 and its variants, including AOC-4 XBRL, up to **31 December 2026** without additional fees. The AGM date is not extended, and a filing after 31 December pays the additional fee from the original due date.

3 Eight checks before you press submit

- ☐ Accounts are final and signed **before** tagging starts; any later change is re-tagged
- ☐ Every negative figure in the rendered output matches the signed accounts (signs are the most common error)
- ☐ Scale and rounding declared once and totals tied back after scaling
- ☐ Previous-year figures tagged from **this year's** signed accounts, with a note of any regrouping
- ☐ "Other" elements used only where no tag fits, each explained in a footnote (the MCA taxonomy cannot be extended)
- ☐ CIN, DIN, PAN, auditor membership number and AGM date match MCA master data; pre-scrutiny run a week early
- ☐ Consolidated instance complete, including subsidiary details
- ☐ Someone who knows the accounts has read the validation tool's PDF rendering line by line against the signed financials

4 If you are listed: the exchange XBRL calendar (SEBI LODR)

FILING	REGULATION	DUE	FORMAT
Shareholding pattern	Reg 31	21 days from quarter end	XBRL
Integrated Filing (Governance): governance report, investor grievances, quarterly event disclosures	Reg 27(2), 13(3)	30 days from quarter end	XBRL only
Reconciliation of share capital audit	Reg 76, DP Regulations	30 days from quarter end	XBRL
Integrated Filing (Financial): results, statement of deviation, loan defaults, audit qualification impact	Reg 33, 32	45 days from quarter end; 60 days for the last quarter. PDF within 24 hours of the board meeting outcome	PDF + XBRL
Related party transactions	Reg 23(9)	Half-yearly, on the day results are published	XBRL only; PDF is not compliance
Voting results	Reg 44(3)	Two working days from the meeting	XBRL
Annual Secretarial Compliance Report	Reg 24A	60 days from year end	PDF + XBRL
BRSR (top 1,000 by market cap)	Reg 34(2)(f)	With the annual report	PDF + XBRL
Board meeting intimations and specified announcements	Reg 29, 30	PDF within the regulation's timeline	XBRL within 24 hours of the PDF

Governance filings do not apply to SME-listed entities or those below the Regulation 15(2) thresholds. The exchanges add announcement types to XBRL by circular; check the current list on BSE Listing Centre and NSE NEAPS.

5 Next quarter, on one line each

QUARTER ENDING 31 DECEMBER 2026

- **21 Jan 2027:** shareholding pattern
- **30 Jan 2027:** Integrated Filing (Governance); share capital reconciliation
- **14 Feb 2027:** results and Integrated Filing (Financial)

QUARTER AND YEAR ENDING 31 MARCH 2027

- **21 Apr 2027:** shareholding pattern
- **30 Apr 2027:** Integrated Filing (Governance); share capital reconciliation
- **30 May 2027:** audited results, RPTs, Integrated Filing (Financial); secretarial compliance report

6 What delay costs

COMPANIES ACT, SECTION 137(3)

- **Company:** ₹10,000, plus ₹100 for each day the failure continues, up to ₹2 lakh
- **MD, CFO or responsible directors:** ₹10,000 plus ₹100 a day, up to ₹50,000 each
- On top of the ₹100 a day additional fee paid at filing

SEBI SOP FINES, LEVIED BY THE EXCHANGE

- **₹5,000 a day:** financial results; related party transactions
- **₹2,000 a day:** shareholding pattern; governance report; annual report
- **₹1,000 a day:** investor complaints statement
- **₹10,000 an instance:** board meeting intimation; voting results
- Unpaid fines: promoter holding frozen. Two consecutive quarters: Z category, then suspension

Want this handled?

Applicability review, mapping and tagging, validation, a line-by-line read-back against your signed financials, and the filing, alongside your auditor or company secretary. For listed companies, the quarterly exchange calendar too.

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General guidance current to mid-November 2026, not legal advice. Formats, fines and relief circulars change; confirm the current position on the MCA portal and the exchange before you file.

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