

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 31st March, 2014

G.S.R.239 (E).- In exercise of the powers conferred under sub-sections (1) and (3) of section 128, sub-section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013, and in supersession of the Companies (Central Government's) General Rules and Forms, 1956 or any other rules prescribed under the Companies Act, 1956 (1 of 1956) on matters covered under these rules, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement. -

(1) These rules may be called the Companies (Accounts) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means the Annexure to these rules;

(c) "Fees" means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(d) "Form" or "e-Form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(e) "Schedule" means the Schedule to the Act;

(f) "section" means the section of the Act;

(2) The words and expressions used in these rules but not defined and defined in the Act or in the Companies (Specification of definitions details) Rules, 2014, shall have the meanings respectively assigned to them in the Act or in the said Rules.

3. Manner of books of account to be kept in electronic mode.- (1) The books of account and other relevant books and papers maintained in electronic mode shall remain accessible in India so as to be usable for subsequent reference.

(2) The books of account and other relevant books and papers referred to in sub-rule (1) shall be retained completely in the format in which they were originally generated, sent or received, or in a format which shall present accurately the information generated, sent or received and the information contained in the electronic records shall remain complete and unaltered.

(3) The information received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was originally received from the branches.

(4) The information in the electronic record of the document shall be capable of being displayed in a legible form.

(5) There shall be a proper system for storage, retrieval, display or printout of the electronic records as the Audit Committee, if any, or the Board may deem appropriate and such records shall not be disposed of or rendered unusable, unless permitted by law:

Provided that the back-up of the books of account and other books and papers of the company maintained in electronic mode, including at a place outside India, if any, shall be kept in servers physically located in India on a periodic basis.

(6) The company shall intimate to the Registrar on an annual basis at the time of filing of financial statement-

(a) the name of the service provider;

(b) the internet protocol address of service provider;

(c) the location of the service provider (wherever applicable);

(d) where the books of account and other books and papers are maintained on cloud, such address as provided by the service provider.

Explanation.- For the purposes of this rule, the expression "electronic mode" includes "electronic form" as defined in clause (r) of sub-section (1) of section 2 of Information Technology Act, 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000) and "books of account" shall have the meaning assigned to it under the Act.

4. Conditions regarding maintenance and inspection of certain financial information by directors.- (1) The summarised returns of the books of account of the company kept and maintained outside India shall be sent to the registered office at quarterly intervals, which shall be kept and maintained at the registered office of the company and kept open to directors for inspection.

(2) Where any other financial information maintained outside the country is required by a director, the director shall furnish a request to the company setting out the full details of the financial information sought, the period for which such information is sought.

(3) The company shall produce such financial information to the director within fifteen days of the date of receipt of the written request.

(4) The financial information required under sub-rules (2) and (3) shall be sought for by the director himself and not by or through his power of attorney holder or agent or representative.

5. Form of Statement containing salient features of financial statements of subsidiaries.- The statement containing the salient feature of the financial statement of a company's subsidiary or subsidiaries, associate company or companies and joint venture or ventures under the first proviso to sub-section (3) of section 129 shall be in Form **AOC-1**.

6. Manner of consolidation of accounts.- The consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards:

Provided that in case of a company covered under sub-section (3) of section 129 which is not required to prepare consolidated financial statements under the Accounting Standards, it shall be sufficient if the company complies with provisions on consolidated financial statements provided in Schedule III of the Act.

7. Transitional provisions with respect to Accounting Standards.- (1) The standards of accounting as specified under the Companies Act, 1956 (1 of 1956) shall be deemed to be the accounting standards until accounting standards are specified by the Central Government under section 133.

(2) Till the National Financial Reporting Authority is constituted under section 132 of the Act, the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India in consultation with and after examination of the recommendations made by the National Advisory Committee on Accounting Standards constituted under section 210A of the Companies Act, 1956 (1 of 1956).

8. Matters to be included in Board's report.- (1) The Board's Report shall be prepared based on the stand alone financial statements of the company and the report shall contain a separate section wherein a report on the performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement is presented.

(2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form **AOC-2**.

(3) The report of the Board shall contain the following information and details, namely:-

(A) Conservation of energy-

- (i) the steps taken or impact on conservation of energy;
- (ii) the steps taken by the company for utilising alternate sources of energy;
- (iii) the capital investment on energy conservation equipments;

(B) Technology absorption-

- (i) the efforts made towards technology absorption;
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution;
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
 - (a) the details of technology imported;
 - (b) the year of import;
 - (c) whether the technology been fully absorbed;
 - (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
- (iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo-

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

(4) Every listed company and every other public company having a paid up share capital of twenty five crore rupees or more calculated at the end of the preceding financial year shall include, in the report by its Board of directors, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

(5) In addition to the information and details specified in sub-rule (4), the report of the Board shall also contain -

- (i) the financial summary or highlights;
- (ii) the change in the nature of business, if any;
- (iii) the details of directors or key managerial personnel who were appointed or have resigned during the year;
- (iv) the names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year;
- (v) the details relating to deposits, covered under Chapter V of the Act,-
 - (a) accepted during the year;
 - (b) remained unpaid or unclaimed as at the end of the year;
 - (c) whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved-
 - (i) at the beginning of the year;
 - (ii) maximum during the year;
 - (iii) at the end of the year;
- (vi) the details of deposits which are not in compliance with the requirements of Chapter V of the Act;
- (vii) the details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future;
- (viii) the details in respect of adequacy of internal financial controls with reference to the Financial Statements.

9. Disclosures about CSR Policy.- The disclosure of contents of Corporate Social Responsibility Policy in the Board's report and on the company's website, if any, shall be as per annexure attached to the Companies (Corporate Social Responsibility Policy) Rules, 2014.

10. Statement containing salient features of financial statements.- The statement containing features of documents referred to in first proviso to sub-section (1) of section 136 shall be in Form **AOC-3**.

11. Manner of circulation of financial statements in certain cases.- In case of all listed companies and such public companies which have a net worth of more than one crore rupees and turnover of more than ten crore rupees, the financial statements may be sent-

- (a) by electronic mode to such members whose shareholding is in dematerialised format and whose email Ids are registered with Depository for communication purposes;
- (b) where Shareholding is held otherwise than by dematerialised format, to such members who have positively consented in writing for receiving by electronic mode; and
- (c) by despatch of physical copies through any recognised mode of delivery as specified under section 20 of the Act, in all other cases.

12. Filing of financial statements and fees to be paid thereon.-

(1) Every company shall file the financial statements with Registrar together with Form **AOC-4**.

(2) The class of companies as may be notified by the Central Government from time to time, shall mandatorily file their financial statement in Extensible Business Reporting Language (XBRL) format and the Central Government may specify the manner of such filing under such notification for such class of companies.

Explanation.- For the purposes of this sub-rule, the term "Extensible Business Reporting Language" means a standardised language for communication in electronic form to express, report or file financial information by companies under this rule.

(3) The fees or additional fees referred to in sub-section (1) of section 137 and in the second proviso to the said sub-section and in sub-section (2) of the said section shall be as specified in the Companies (Registration Offices and Fees) Rules, 2014.

13. Companies required to appoint internal auditor.- (1) The following class of companies shall be required to appoint an internal auditor or a firm of internal auditors, namely:-

- (a) every listed company;
- (b) every unlisted public company having-
- (i) paid up share capital of fifty crore rupees or more during the preceding financial year; or
 - (ii) turnover of two hundred crore rupees or more during the preceding financial year; or
 - (iii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; or
 - (iv) outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and
- (c) every private company having-
- (i) turnover of two hundred crore rupees or more during the preceding financial year; or
 - (ii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year:

Provided that an existing company covered under any of the above criteria shall comply with the requirements of section 138 and this rule within six months of commencement of such section.

Explanation.- For the purposes of this rule –

- (i) the internal auditor may or may not be an employee of the company;
 - (ii) the term “Chartered Accountant” shall mean a Chartered Accountant whether engaged in practice or not.
- (2) The Audit Committee of the company or the Board shall, in consultation with the Internal Auditor, formulate the scope, functioning, periodicity and methodology for conducting the internal audit.

Annexure

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part “A”: Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs)

1. Sl. No.
2. Name of the subsidiary
3. Reporting period for the subsidiary concerned, if different from the holding company’s reporting period
4. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.
5. Share capital
6. Reserves & surplus
7. Total assets
8. Total Liabilities
9. Investments
10. Turnover
11. Profit before taxation
12. Provision for taxation
13. Profit after taxation

14. Proposed Dividend

15. % of shareholding

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year.

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates/Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date			
2. Shares of Associate/Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates/Joint Venture			
Extend of Holding %			
3. Description of how there is significant influence			
4. Reason why the associate/joint venture is not consolidated			
5. Networth attributable to Shareholding as per latest audited Balance Sheet			
6. Profit / Loss for the year			
i. Considered in Consolidation			
i. Not Considered in Consolidation			

1. Names of associates or joint ventures which are yet to commence operations.
2. Names of associates or joint ventures which have been liquidated or sold during the year.

Note : This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

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 third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) date(s) of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
- (e) Date(s) of approval by the Board, if any:
- (f) Amount paid as advances, if any:

Form shall be signed by the persons who have signed the Board's report.

FORM AOC-3

(Pursuant to first proviso to sub-section (1) of section 136 of the Act and Rule 10 of Companies (Accounts) Rules, 2014)

Statement containing salient features of Balance Sheet and Profit and Loss Account

Form of Abridged Financial Statements

Name of the Company

Abridged Balance Sheet as at (Rupees in)

Figures at the end of

Sr No.	Particulars	Figures at the end of	
		Current reporting period (DD/MM/YY)	Previous reporting period (DD/MM/YY)

I EQUITY AND LIABILITIES**(1) Shareholders' funds**

(a) Paid-up Share Capital

(i) Equity

(ii) Preference

(b) Reserves and surplus

(i) Capital Reserves (including
Revaluation reserve, if any)

(ii) Revenue Reserves

(iii) Surplus

(c) Money received against share
warrants**(2) Share application money pending allotment****(3) Non-current liabilities**

(a) Long-term borrowings

(b) Deferred tax liabilities(Net)

(c) Other Long-term liabilities

(d) Long-term provisions

(4) Current liabilities

(a) Short-term borrowings

(b) Trade Payables

(c) Other current liabilities

(d) short-term provisions

Total of (1) to (4)**II. ASSETS****(5) Non-current assets**

(a) Fixed assets

(i) Tangible assets (original cost less
Depreciation)(ii) Intangible assets (original cost less
Depreciation/amortisation)

(iii) Capital work-in-progress
(iv) Intangible assets under development
(b) Non-current investments
(c) Deferred tax assets (net)
(d) Long-term loans and advances
(e) Other Non-Current Assets
(6) Current assets
(a) Current investments
(b) Inventories
(c) Trade Receivables
(d) cash and cash equivalents
(e) short-term loans and advances
(f) Other current assets
Total of (5) to (6)
Note: Complete Balance Sheet, Statement of Profit and Loss, other statements and notes thereto prepared as per the requirements of Schedule III to the Act are available at the Company's website at link.....

Abridged Profit and Loss Account for the year ended on

(Rupees in)

Sr.No.	Particulars	Figures for the current reporting period(DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Income		
	Revenue from operations(details to be given as per *)		
II	Other Income		
III	Total Income(I+II)		
IV	Expenditure		
(a)	Cost of materials consumed		
(b)	Purchase of stock-in-trade		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade		
(d)	Employee benefit expense		
(e)	Finance costs		
(f)	Depreciation and amortisation expenses		

(g)	Other expenses		
	Total Expenditure (a to g)		
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/(loss) before tax (VII-VIII)		
X	1. Tax expense 2. Deferred tax		
XI	Profit/(Loss) after tax for the period from continuing operations (IX-X)		
XII	Profit/(loss) from discontinued operations		
XIII	Tax expenses of discontinued operations		
XIV	Profit/(loss) from discontinued operations (after tax) (XII-XIII)		
XV	Profit/(Loss) for the year (XI+XIV)		
XVI	Earnings per equity share: (a) Basic (b) Diluted		

* Details of Revenue from Operations:

a) In respect of a company other than a finance company, revenue from operations shall be disclosed as under:

(Rupees in)

S.No	Particulars	Figures for the current reporting period (DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Sale of products manufactured		
II	Sale of goods traded		
III	Revenue from services provided		
IV	Other Operational Revenue		

(b) In respect of a finance company, revenue from operations shall be disclosed as under:

- (a) Revenue from interest; and
- (b) Revenue from Other financial services

NOTES TO THE ABRIDGED BALANCE SHEET AND THE ABRIDGED PROFIT AND LOSS ACCOUNT

1. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the financial statements as per Schedule III or as near thereto as possible.
2. The total amount of contingent liabilities and that of commitments should be shown separately.
3. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.
4. If fixed assets are revalued, the amount of revaluation to be shown separately for the first five years subsequent to the date of revaluation.
5. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately.
6. Amount, if material, by which any item shown in the profit and loss account are affected by any change in the accounting policy, should be disclosed separately.
7. Notes shall include the notes, if any, contained in the complete financial statements pertaining to the following:
 - (a) Period and amount of defaults on the balance sheet date in repayment of loans and interest.
 - (b) Amalgamations, acquisitions, restructurings and demergers during the reporting period.
 - (c) Material events affecting the going concern assumption.
 - (d) Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013.
 - (e) Non-compliance with any law during the reporting period.
 - (f) Any other note considered significant by the management.
8. Book value and Market value of quoted Investments (both for current year as well as previous year) be mentioned.
9. Notes in the abridged balance sheet should be given the same number as in the main balance sheet.
10. Disclosure of Related Party Transaction shall be made in terms of the requirements of Accounting Standards.
11. Details of cash and cash equivalents shall be disclosed as follows:
 - (a) Balances with banks;
 - (b) Cheques, drafts on hand;
 - (c) Cash in hand;
 - (d) Others (specify nature)
12. In terms of Accounting Standard (AS)3, Cash Flow Statement, wherever required and notified, the following abridged Cash Flow Statement shall be included:

Abridged Cash Flow Statement

Figures for the current reporting period	Figures for the previous reporting period
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1. Cash flows from
Operating activities
2. Cash flows from
Investing activities
3. Cash flows from
Financing activities
4. Net increase/(decrease)

- In cash and cash
Equivalents
5. Cash and cash equivalents
At the beginning of period
6. Cash and cash equivalents
At the end of period
13. Segment revenue, segment capital employed(segment assets minus segment liabilities) and segment result for business segments or geographical segments, whichever is the enterprise's primary basis of segment reporting(disclosure of segment information shall be presented) only if the company is required, in terms of Accounting Standards.
14. Level of rounding off should be the same as in the main balance sheet and the profit and loss account.
15. Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head/subhead or any changes *inter se* in the financial statements or statements forming part thereof, the same shall be made.

The above stated salient features of the Balance Sheet and the Profit and Loss Account should be authenticated in the same manner as the Main financial statements.

AUDITOR'S REPORT

Auditor's Report shall be submitted by the statutory auditors in accordance with the Auditing Standards. Auditor's report on unabridged financial statements shall also be given.

DIRECTOR'S REPORT

Salient features of Director's Report shall be disclosed.

CONSOLIDATED FINANCIAL STATEMENTS

1. Where a company is required to prepare Consolidated Financial Statements, *i.e.* consolidated balance sheet and consolidated statement of profit and loss, the company shall *mutatis mutandis* follow the requirements of Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Accounting Standards including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule.

Note : To be certified in the same manner in which the Balance Sheet is to be certified.

<p>FORM AOC-4</p> <p>[See section 137 of the Companies Act, 2013 and Rule 12(1) of Companies (Accounts) Rules, 2014</p>	<p>Form for filing financial statement and other documents with the Registrar</p>
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Note-

-All fields marked in *are to be mandatorily filled.

-Figures appearing in the e-Form 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 Rs.) _____

Number of members of the company as on the date of filing _____

SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET

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. Name of the company _____

3. (a) Address of the registered office of the company _____

(b) *e-mail ID of the company _____

4(a) *Financial year to which balance sheet relates

From _____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)

(b) * Date of Board of directors' meeting in which balance sheet was approved _____ (DD/MM/YYYY)

(c) Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet

Following details are to be entered only in case date of balance sheet is on or after 1st July '2007

Provide Director Identification number (DIN) in case of director, Managing Director and Income-tax permanent account number (Income-tax PAN) in case of manager, secretary

DIN or Income-tax PAN _____ (Pre-fill) Designation _____
Name _____
Date of signing of balance sheet _____ (DD/MM/YYYY)

[Information to be provided for each person]

5. (a) * Date of Board of directors' meeting in which Board's report referred to under section 134 was approved _____ (DD/MM/YYYY)

(b) Details of director(s), Managing Director who have signed the Board's report

Following details are to be entered only in case date of Board of directors' meeting is on or after 1st July' 2007

DIN _____ (Pre-fill)	Designation _____
Name _____	
Date of signing of Board's report _____ (DD/MM/YYYY)	

[Information to be provided for each person]

6. * Date of signing of reports on the balance sheet by the auditors _____ (DD/MM/YYYY)

7. (a) * Whether annual general meeting (AGM) held ____ Yes ____ No

(b) If yes, date of AGM _____ (DD/MM/YYYY)

(c) *Due date of AGM _____ (DD/MM/YYYY)

(d) Date of AGM in which accounts are adopted by shareholders _____ (DD/MM/YYYY)

(e) *Whether any extension for financial year or AGM granted __ Yes ____ NO

(f) If yes, due date of AGM after grant of extension _____ (DD/MM/YYYY)

8. (a) *Whether the company is a subsidiary company as defined under section 2(87) ____ Yes ____ No

(b) CIN of the holding company, if applicable _____ (Pre- Fill)

(c) Name of the holding company _____

(d) Provision pursuant to which the company has become a subsidiary _____

9.(a) * Whether the company has a subsidiary company as defined under section 2(87) __ Yes__ No

(b) If yes, then indicate number of subsidiary company(s) _____

CIN of subsidiary company _____

Name of the subsidiary company _____

Section under which the company has become a subsidiary _____

(Pre-fill all)

10. *Number of auditors _____

(I) (a) Category of auditor _____ individual _____ Auditor's firm

(b) *Income-tax PAN of auditor or auditor's firm _____

(c)* Name of the auditor or auditor's firm _____

(d) * Membership number of auditor or auditor's firm's registration number _____

(e) Address of the auditor or auditor's firm

Line I _____

Line II _____

* City _____ * State _____

Country _____ *Pin code _____

(f) Details of the member representing the above firm

Name _____

Membership number _____

(g) * SRN of Form relating to appointment of auditors _____

[Information to be provided for each person]

11. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013 _____ Yes _____ No

(b) Provided details of comment(s) or supplement(s) received from CAG of India

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(c) Director's reply(s) on comments received from CAG of India

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(d) Whether CAG of India has conducted supplementary or test audit under section 143 _Yes _ No

12. (a) *Whether Schedule III of the Companies Act, 2013 is applicable ____ Yes ____ NO

(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. BALANCE SHEET (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) _____ (DD/MM/YYYY)	Figures as the end of (Previous reporting period) (in Rs.) _____ (DD/MM/YYYY)
I. (1)	EQUITY AND LIABILITIES		
	Shareholders' funds		
	(a) Share capital		
	(b) Reserves and surplus		
	(c) Money received against share warrants		
(2)	Share application money pending allotment		
(3)	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)		
	(c) Other long term liabilities		
	(d) Long term provisions		
(4)	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities		
	(d) Short-term provisions		
	TOTAL		

II.	ASSETS		
(1)	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets		
	(ii) Intangible assets		
	(iii) Capital work-in progress		
	(iv) Intangible assets under development		
	(b) Non-current Investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances		
	(e) Other non-current assets		
(2)	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables		
	(d) Cash and cash equivalents		
	(e) Short-term loans and advances		
	(f) Other current assets		
	TOTAL		

Part I. BALANCE SHEET (Applicable for financial year commencing before 01.04.2011)

Particulars	Figures as at the end of (Current financial year) (in Rs.)	Figures for the period (Previous financial year) (in Rs.)
Sources of funds		
Paid-up capital		
Share application money (pending allotment)		
Reserve and surplus		
Secured loans		
Unsecured loans		
Deferred tax liabilities (Net)		
Other (Please specify)		
TOTAL		
Application of funds		
Gross fixed assets (including intangible assets)		
Less: depreciation and amortization		
Net fixed assets		
Capital work- in-progress		
Investments		
Deferred tax assets (Net)		
Current assets, loans and advances		
(a) Inventories		
(b) Sundry debtors		
(c) Cash and bank balances		
(d) Other current assets		
(e) Loans and advances		
Less: Current liabilities and provisions		

(a) Liabilities		
(b) Provisions		
Net current assets		
Miscellaneous expenditure to the extent not written off or adjusted		
Profit and loss account		
Other (Please specify)		
TOTAL	0.00	0.00

II. Detailed Balance sheet items (Amount in Rs.) as on balance sheet date (Applicable in case of financial year commencing on or after 01.04.2011)

A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures		
Term Loans		
-From banks		
-From other parties		
Deferred payment liabilities		
Deposits		
Loans and advances from related parties		
Long term maturities of financial lease obligations		
Other loans & advances		
Total long term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

B. Details of short term borrowings (unsecured)

Particulars	Currents reporting period	Previous reporting period
Loans repayable on demand		
-From banks		
-From other parties		
Loans and advances from related parties		
Deposits		
Other loans and advances		
Total short term borrowings (unsecured)		
Out of above total, aggregate amount guaranteed by directors		

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to other related parties		
Other loans and advances		
Total long term loan and advances		
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties		
-From others		

Net long term loan and advances (unsecured, considered good)		
Loans and advances due by directors/ other officers of the company (refer note 6.L.(iv) of Schedule III)		

D. Details of long term loans and advances (doubtful)

	Current reporting period	Previous reporting period
Capital advances		
Security deposits		
Loans and advances to related parties		
Other loans and advances		
Total long term loan and advances		
Less : Provision/ allowance for bad and doubtful loans and advances		
-From related parties		
-From others		
Net long term loan and advances (doubtful)		
Loans and advances due by directors/ other officers of the company (refer note 6. L(iv) of Schedule III)		

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good				
Unsecured, considered good				
Doubtful				
Total trade receivables				
Less: provision/ allowance for bad and doubtful debts				
Net trade receivables				
Debt due by (directors/others officers of the company (refer note 6.M(iii) of Schedule III)				

III. Financial parameters – Balance sheet items (Amount in Rs.) as on balance sheet date (unless specified otherwise)

- *Amount of issue for contracts without payment received in cash during reporting period

2. *Share application money given _____
3. *Share application money given during the reporting period _____
4. *Share application money received during the reporting period _____
5. *Paid-up capital held by foreign company _____ per cent
6. *Paid-up capital held by foreign holding and/ or through its subsidiaries _____ per cent
7. *Number of shares bought back during the reporting period _____
8. *Deposits accepted or renewed during the reporting period _____
9. *Deposits matured and claimed but not paid during reporting period _____
10. *Deposits matured and claimed but not paid _____
11. *Deposits matured, but not claimed _____
12. *Unclaimed matured debentures _____
13. *Debentures claimed but not paid _____
14. *Interest on deposits accrued and due but not paid _____
15. *Unpaid dividend _____
16. *Investment in subsidiary companies _____
17. *Investment in government companies _____
18. *Capital reserve _____
19. *Amount due for transfer to Investor Education and Protection Fund (IEPF) _____
20. *Inter-corporate deposits _____
21. *Gross value of transaction as per AS- 18 (if applicable) _____
22. *Capital subsidies or grants received from government authority(s) _____
23. *Calls unpaid by directors _____
24. *Calls unpaid by others _____
25. *Forfeited shares (amount originally paid-up) _____
26. *Forfeited shares reissued _____
27. *Borrowing from foreign institutional agencies _____
28. *Borrowing from foreign companies _____
29. *Inter-corporate borrowings -secured _____
30. *Inter-corporate borrowings –unsecured _____
31. *Commercial Paper _____
32. *Conversion of warrants into equity shares during the reporting period _____
33. *Conversion of warrants into preference shares during the reporting period _____
34. *Conversion of warrants into debentures during the reporting period _____
35. *Warrants issued during the reporting period (In foreign currency) _____
36. *Warrants issued during the reporting period (In Rs.) _____
37. *Default in payment of short term borrowings and interest thereon _____
38. *Default in payment of long term borrowings and interest thereon _____
39. *Whether any operating lease has been converted to financial lease or vice-a-versa__ Yes ___ No

Provides details of such conversions

40. Net Worth of the company _____
41. Number of shareholders to whom shares allotted under private placement _____ during the reporting period
42. *Secured Loan _____
43. *Gross fixed assets (including intangible assets) _____
44. *Depreciation and amortization _____
45. *Miscellaneous expenditure to the extent not written off or adjusted _____

IV. Shares capital raised during the reporting period (Amount in Rs.)

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement arising out of conversion of debentures/ preference shares			
(e) Other private placement			
(f) Preferential allotment arising out of conversion of debentures/ preference shares			
(g) Other preferential allotment			
(h) Employee Stock Option Plan (ESOP)			
(i) Other			
(j) Total amount of shares capital raised during the reporting period			

V. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors

- *Whether auditors' report has been qualified or has any reservations or contains adverse remarks ___ Yes ___ No
- (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(s) of the auditors as per Board's report

--

VI. Details w.r.t Companies (Auditor's Report) Order, 2003 (CARO)

- Whether Companies (Auditor's Report) Order, 2003 (CARO) applicable _____ Yes ___ No.
- Auditor's comment on the items specified under Companies (Auditor's Report) Order, 2003 (CARO)

Particulars	Auditor's comments on the report
Fixed assets	
Inventories	
Loans given or taken by the company	
Related Party Transactions/Section 188	
Acceptance of Public Deposits	
Maintenance of Cost records	
Statutory dues	
End use of borrowed funds	
Special statute – chit fund companies	
Nidhi/ mutual benefit fund-special aspects	
Financing companies –special aspects	
Term loans	
Preferential allotments	
Disclosure of end use of funds	

Others	
--------	--

VII. Details related to cost records and cost audit

1. *Whether maintenance of cost records by the company has been mandated under Cost Accounting Record Rules
__ Yes __ No
2. *Whether audit of cost records of the company has been mandated by Central Government
__ Yes __ No
3. If yes, names of the product of activity groups under cost audit

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SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT**Part- A**

I. STATEMENT OF PROFIT AND LOSS (As per Schedule III to the Companies Act, 2013 applicable for the financial year commencing on or after 1.4.2011)

		Figures for the period (Current reporting period)(in.) From _____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)	Figures for the period (Previous reporting period) (in.) From _____ (DDMMYYYY) To _____ (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)	0.00	0.00
(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 expenses		
	Managerial remuneration		
	Payment to Auditors		
	Insurance expenses		
	Power and fuel		
	Finance cost		
	Depreciation and amortization expenses		
	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 A

I. STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.4.2011)

Particulars	Figures for the period (amount in rupees) (Current financial year) From _____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)	Figures for the period (amount in rupees) (Previous financial year) 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)		
Purchase 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		

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 Rs) _____
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 Rs.) _____

Note – Please refer to ‘Indian Trade Classification’ based on harmonized commodity description and coding system issues 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.

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

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Segment C: Reporting of Corporate Social Responsibility (CSR)

1. *Period for which CSR is being reported From _____ (DD/MM/YYYY)
To _____ (DD/MM/YYYY)
2. (a) *Whether information includes information about subsidiary company(s) ___ Yes ___ No
(b) If yeas, then indicate number of such subsidiary company(s) _____
3. (a) *Whether information includes information about any other entity(s) ___ Yes ___ No
(e.g. supplies, value chain etc.)
(b) If yes, then indicate number of such entity(s) _____
4. (a) *Does the company have a written CSR policy ___ Yes ___ No
If yes, attach a copy
(b) Brief contents of the CSR policy _____
___ Overview of projects or preforms proposed to be undertaken
___ We-link of company at which CSR policy is places
___ Web link projects or performs undertaken
___ Others
5. The Composition of the CSR Committee
6. Average net profit of the company for last three financial years.
7. Prescribed CSR Expenditure (two per cent. off the amount as in item 6 above)
8. Details of CSR spent during the financial year.
(a) Total amount to be spent for the financial year.
(b) Amount unspent, if any;
(c) Manner in which the amount spent during the financial year is detailed below.

(1) S. No.	(2) CSR project or activity identified	(3) Sector in which the Project is covered	(4) Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	(5) Amount outlay (budget) project or programs wise	(6) Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	(7) Cumulative expenditure upto to the reporting period.	(8) Amount spent: Direct or through implementing agency *
1							
2							
3							
	TOTAL						

*Give details of implementing agency:

9. In case the company has failed to spend the two per cent. of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report.

10. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Segment D: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

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 arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) Date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any:

(e) Date(s) of approval by the Board, if any:

(f) Amount paid as advances, if any:

Attachments

- | | |
|--|---------------|
| 1.*Copy of balance sheet duly authenticated as per section 134
(including Board's report, auditors' report and other documents) | <u>Attach</u> |
| 2. Statement of subsidiaries as per section 129 | <u>Attach</u> |
| 3. Statement of the fact and reasons for not adopting balance sheet in
The annual general meeting (AGM) | <u>Attach</u> |
| 4. Statement of the fact and reasons for not holding the AGM | <u>Attach</u> |
| 5 Approval letter of extension of financial year or AGM | <u>Attach</u> |
| 6. Supplementary or test audit report under section 143 | <u>Attach</u> |
| 7. **Copy of Profit and Loss Account duly authenticated as per section 134 | <u>Attach</u> |
| 8. Company CSR policy | <u>Attach</u> |
| 9. Company CSR report | <u>Attach</u> |
| 10. Details of subsidiary(s) | <u>Attach</u> |
| 11. Details of other entity(s) | <u>Attach</u> |
| 12. Optional attachment(s) | <u>Attach</u> |

Verification

I confirm that all the particulars mentioned above are as per the attached balance sheet and profit and loss account and other related documents, all of which are duly signed and authenticated as required under the Companies Act, 2013.

I also confirm that 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 manager or secretary of the company _____

*Designation _____

*DIN of the director or Managing Director; or

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)

[F. No. 1/19/2013-CL-V]
RENUKA KUMAR, Jt. Secy.

घोषणा

मैं कंपनी के निदेशक मंडल द्वारा संकल्प संख्या द्वारा तारीख द्वारा इस प्ररूप पर हस्ताक्षर करने और यह घोषित करने के लिए प्राधिकृत हूँ कि कंपनी अधिनियम, 2013 की सभी आवश्यकताओं और इसके अधीन बनाए गए नियमों के संबंध में इस मामले का अनुपालन किया गया है। मैं आगे घोषणा करता हूँ कि:

13. इस प्ररूप में और इसके संलग्नक में जो कुछ भी कहा गया है वह सत्य, सही और पूर्ण है और इस प्ररूप की विषय वस्तु से संबंधित कोई भी सूचना सामग्री को छुपाया या छुपाया नहीं गया है और कंपनी द्वारा बनाए गए मूल रिकॉर्ड के अनुसार है।

14. सभी आवश्यक संलग्नक इस प्ररूप के साथ पूरी तरह से और स्पष्ट रूप से संलग्न किए गए हैं।
निदेशक द्वारा डिजीटल रूप से हस्ताक्षरित किया जाना है।

*डिजीटल रूप में हस्ताक्षरित किया जाना है डीएससी बॉक्स

*पदनाम

*निदेशक का डीआईएन

टिप्पणः कंपनी अधिनियम, 2013 की धारा 448 और 449 के उपबंधों की ओर ध्यान आकर्षित किया जाता है जिनमें क्रमशः धोखाधड़ी, मिथ्या और मिथ्या साक्ष्य के लिए दंड का प्रावधान है।

यह ई-प्ररूप इलेक्ट्रॉनिक मोड के माध्यम से तथा फाइल करने वाली कंपनी द्वारा प्रस्तुत विवरण की सत्यता के आधार पर कंपनी रजिस्ट्रार द्वारा फाइल में रख दिया गया है।

सेव प्ररूप चैक करें परियोजना आईडी बनाएं प्रस्तुत करें

.....”।

[फा.सं.1/19/2013-सीएल .V-भाग-III]

के.वी.आर. मूर्ति, संयुक्त सचिव

टिप्पणः मूल नियम भारत के राजपत्र में संख्यांक सा.का.नि. 239 (अ), तारीख 31 मार्च, 2014 के अधीन प्रकाशित किए गए थे और बाद में अधिसूचना संख्या सा.का.नि. 723 (अ), तारीख 14 अक्टूबर, 2014, सा.का.नि. 37 (अ) तारीख 16 जनवरी, 2015, सा.का.नि. 680 (अ), तारीख 4 सितंबर, 2015, सा.का.नि. 742 (अ), तारीख 27 जुलाई, 2016, सा.का.नि. 1371 (अ), तारीख 7 नवंबर, 2017, सा.का.नि. 191 (अ), तारीख 27 फरवरी, 2018, सा.का.नि. 725 (अ), तारीख 31 जुलाई, 2018, सा.का.नि. 803 (अ), तारीख 22 अक्टूबर, 2019, सा.का.नि. 60 (अ), तारीख 30 जनवरी, 2020 और सा.का.नि. 205(अ), तारीख 24 मार्च, 2021 द्वारा संशोधित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 11th February, 2022

G.S.R. 107(E).—In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1A), the following sub-rule shall be inserted, namely: -

“(1B) Every company covered under the provisions of sub-section (1) to section 135 shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year (2020-2021) and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be:

Provided that for the preceding financial year (2020-2021), Form CSR-2 shall be filed separately on or before 31st March 2022, after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.”.

3. In the said rules, in the Annexure, after Form AOC-4 CFS, the following form shall be inserted, namely:-

CSR-2

[Pursuant to sub-rule (1B) of Rule 12 of Companies (Accounts) Rules, 2014]

**Report on Corporate Social Responsibility (CSR)****Form language o English o Hindi****Refer the instruction kit for filing the form.**

1. *(a) Corporate Identity Number (CIN) of the company

Pre-fill

*(b) Name of the company

*(c) Address of the registered office of the company

*(d) email ID of the company

2. (a) *Financial Year to which the Corporate Social Responsibility details pertain:

From (DD/MM/YYYY) To (DD/MM/YYYY)

(b) *SRN of form AOC-4/ AoC-4 XBRL/ AoC-4 NBFC filed by the company for its standalone financial statements

3. (i) *Net Worth

(ii) *Turnover

(iii) *Net Profit

(iv) Criteria that triggered CSR applicability

4. (a)*(i) Whether CSR Committee has been constituted Yes No Not Applicable

(ii) Number of directors composing CSR Committee

(iii) Number of meetings of CSR Committee held during the year

Sr. No.	DIN	Name of Director	Category	No. of meetings of CSR Committee attended during the year

(b)(i)* Whether the company has a website Yes No

(ii) If Yes, Provide web-link

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

- Composition of CSR committee Yes No N.A.
- CSR Policy Yes No
- CSR projects approved by the board Yes No

(c)* (i) Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules, 2014, if applicable Yes No Not Applicable

(ii) *If Yes, whether the same has been disclosed in the Board Report Yes No

(iii) Provide web-link, if any

(d)(i)* Whether any amount is available for set off in pursuance of sub-rule (3) Yes No
of Rule 7 of Companies (CSR Policy) Rules, 2014

(ii) If yes, provide details:

S. No.	Financial Year	Amount available for set-off (in Rs.)	Amount set-off in the financial year, if any (in Rs)	Balance Amount (in Rs.)
1	FY-1 (Financial Year End Date)			
2	FY-2 (Financial Year End Date)			
3	FY-3 (Financial Year End Date)			
	Total			

5. (a)* Whether the company has completed the period of three financial years since its incorporation Yes No

(b) If no, then provide the number of financial years completed since incorporation

(c)* Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)		
		FY-1	FY-2	FY-3
1	Profit before tax			
2	Net Profit computed u/s 198			
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014			
4	Total Net Profit for section 135 (2-3)			

(d)* Average net profit of the company as per section 135(5)

6. (a)* 2% of Average net profit of the company as per section 135(5)

(b)* Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

(c)* Amount required to be set off for the financial year, if any

(d)* Total CSR obligation for the financial year (6a+6b-6c)

7. (a)* Whether CSR amount for the financial year has been spent Yes No

(b) If yes, CSR amount has been spent against:

- Ongoing projects
 Other than ongoing projects
 Both (Ongoing and other than ongoing projects)

(i) Details of CSR amount spent against ongoing projects for the financial year:

Number of Ongoing Projects for the financial year

1	2	3	4	5	6		7	8	9	10	
S. No.	Project ID	Item from the list of activities in schedule VII	Name of the Project	Local Area (Yes/No)	Location of the Project		Project duration (in months)	Amount spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District				CSR Registration No.	Name
1											
2											
3											
4											
5											
							Total	XX			

(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

x Number of Other than Ongoing Projects for the financial year

1	2	3	4	5		6	7	8	
S. No.	Item from the list of activities in schedule VII	Name of the Project	Local Area (Yes/No)	Location of the Project		Amount Spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District			CSR Registration No.	Name
1									
2									
3									
						Total	XX		

(c)* Amount spent in Administrative Overheads

(d)* Amount spent on Impact Assessment, if applicable

(e)* Total Amount Spent for the Financial Year

(f)* Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)] unspent for Ongoing projects)

(g)* Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)

(h)* Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects)

8. Details of transfer of Unspent CSR amount for the financial year:

(a) Transfer to Unspent CSR account as per Section 135(6)

Amount to be transferred to Unspent CSR account	Amount actually transferred to Unspent CSR account	Date of Transfer	Deficiency, if any

(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year:

Amount to be transferred to Fund specified in Schedule VII	Amount actually transferred to Fund specified in Schedule VII	Date of Transfer	Deficiency, if any

9. *Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5):

--

10. *Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year

Yes No

(a) Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):

1	2	3	4	5	6		7	8
S . N o . . .)	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under Section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under section 135 (6) (in Rs)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any		Amount remaining to be spent in succeeding financial years (in Rs)	Deficiency , if any
					Amount (in Rs)	Date of Transfer		
1	FY-1							
2	FY-2							
3	FY-3							

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

Number of Ongoing Projects

--

1	2	3	4	5	6	7	8
S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Amount spent for the project at the beginning of the Financial Year (In Rs)	Amount Spent in the Financial Year (in Rs)	Cumulative Amount Spent at the end of Financial Year (in Rs)	Status of the project - Completed /Ongoing
1							
2							
3							
4							

(c) (i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years : Yes No

(ii) If yes, nature of the new CSR Project(s) is/are :
 Ongoing project(s)
 Other than ongoing project(s)
 Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year :

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. No.	Project ID	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the project	Local Area (Yes/No)	Location of the Project		Project duration (in months)	Amount spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State	District				CSR Registration No.	Name
1												
2												
3												
4												
5												
								Total	XX			

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of Other than Ongoing Projects

1	2	3	4	5	6	7	8	9
S. No.	Financial year to	Item from the list of	Name of the project	Local Area (Yes/No)	Location of the Project	Amount Spent in the Financial	Mode of Implementation - Direct	Mode of Implementation - Through

	which the new project pertains	activities in schedule VII			Year (in Rs.)		(Yes/No)	Implementing Agency	
					State	District		CSR Registration No.	Name
1									
2									
3									
					Total	XX			

11. Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

Yes No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the project	Local Area (Yes/No)	Location of the Project		Amount Spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode Implementation - Through Implementing Agency	
					State	District			CSR Registration No.	Name
1										
2										
3										
					Total	XX				

12. *Whether any capital assets have been created or acquired through CSR spent in the financial year

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through CSR spent in the financial year:

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary or registered owner		
					CSR Registration Number, if applicable	Name	Registered address
			Total	XXXX			

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Attachments**List of Attachment**

1.Optional attachment(s), if any

Attach

Declaration

I am authorized by the Board of Directors of the Company vide resolution number *

*Dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

13. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

14. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by one director.

*To be digitally signed by

DSC Box

*Designation

*DIN of the director;

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.

Save

Prescrutiny

Generate Project ID

Submit

[F. No. 1/19/2013-CL-V-Part III]

K. V. R. MURTY, Jt. Secy.

Note : The principal rules were published in the Gazette of India vide number G.S.R. 239(E), dated the 31st March, 2014 and was subsequently amended vide notifications number G.S.R. 723(E), dated the 14th October, 2014, G.S.R. 37(E), dated the 16th January, 2015, G.S.R. 680(E), dated the 4th September, 2015, G.S.R. 742(E), dated the 27th July, 2016, G.S.R. 1371(E), dated the 7th November, 2017, G.S.R. 191(E), dated the 27th February, 2018, G.S.R. 725(E), dated the 31st July, 2018, G.S.R. 803 (E), dated the 22nd October, 2019, G.S.R. 60 (E), dated the 30th January, 2020 and G.S.R. 205(E), dated the 24th March, 2021.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-31032022-234733
CG-DL-E-31032022-234733

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 232]
No. 232]

नई दिल्ली, बृहस्पतिवार, मार्च 31, 2022/चैत्र 10, 1944
NEW DELHI, THURSDAY, MARCH 31, 2022/CHAITRA 10, 1944

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 31 मार्च, 2022

सा.का.नि. 235(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 128 की उप-धारा (1) और (3), धारा 129 की उप-धारा (3), धारा 133, धारा 134, धारा 135 की उप-धारा (4), धारा 136 की उप-धारा (1), धारा 137 और धारा 138, धारा 469 के साथ पठित, द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (लेखा) नियम, 2014 में आगे संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:-

- संक्षिप्त शीर्षक और प्रारंभ.- (1) इन नियमों का संक्षिप्त नाम कंपनी (लेखा) दूसरा संशोधन नियम, 2022 है।
(2) ये राजपत्र में इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- कंपनी (लेखा) नियम, 2014 में,-
 - नियम 3 के उप-नियम (1) के परंतुक में, "01 अप्रैल, 2022" अंकों, अक्षरों और शब्दों के स्थान पर "01 अप्रैल, 2023" अंकों, अक्षरों और शब्दों को प्रतिस्थापित किया जाएगा।
 - नियम 12 के उप-नियम (1ख) के परंतुक में, "31 मार्च, 2022" अंकों, अक्षरों और शब्दों के स्थान पर "31 मई, 2022" अंकों, अक्षरों और शब्दों को प्रतिस्थापित किया जाएगा।

[फा. सं. 1/19/2013-सीएल-V-भाग-III]

के. वी. आर. मूर्ति, संयुक्त सचिव

टिप्पण : मूल नियम तारीख 31 मार्च, 2014 की अधिसूचना संख्या सा.का.नि.239(अ) के तहत भारत के राजपत्र में प्रकाशित किए गए थे और तदनुपरांत, तारीख 14 अक्टूबर, 2014 की अधिसूचना संख्या सा.का.नि.723(अ), तारीख 16 जनवरी, 2015 की अधिसूचना संख्या सा.का.नि. 37(अ), तारीख 04 सितंबर, 2015 की अधिसूचना संख्या सा.का.नि. 680(अ), तारीख 27 जुलाई, 2016 की अधिसूचना संख्या सा.का.नि. 742(अ), तारीख 07 नवंबर, 2017 की अधिसूचना संख्या सा.का.नि. 1371(अ), तारीख 27 फरवरी, 2018 की अधिसूचना संख्या सा.का.नि. 191(अ), तारीख 31 जुलाई, 2018 की अधिसूचना संख्या सा.का.नि. 725(अ), तारीख 22 अक्टूबर, 2019 की अधिसूचना संख्या सा.का.नि. 803(अ), तारीख 30 जनवरी, 2020 की अधिसूचना संख्या सा.का.नि. 60(अ), तारीख 24 मार्च, 2021 की अधिसूचना संख्या सा.का.नि. 205(अ), तारीख 01 अप्रैल, 2021 की अधिसूचना संख्या सा.का.नि. 247(अ) तथा तारीख 11 फरवरी, 2022 की अधिसूचना संख्या सा.का.नि. 107(अ) के तहत संशोधित किए गए।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st March, 2022

G.S.R. 235(E).—In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

- 1. Short title and commencement.**- (1) These rules may be called the Companies (Accounts) Second Amendment Rules, 2022.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Companies (Accounts) Rules, 2014,-
 - (i) in the proviso to sub-rule (1) of rule 3, for the figures, letters and words “1st day of April, 2022”, the figures, letters and words “1st day of April, 2023” shall be substituted;
 - (ii) in the proviso to sub-rule (1B) of rule 12, for the figures, letters and word “31st March, 2022”, the figures, letters and word “31st May, 2022” shall be substituted.

[F. No. 1/19/2013-CL-V-Part III]

K. V. R. MURTY, Jt. Secy.

Note : The principal rules were published in the Gazette of India *vide* number G.S.R. 239(E), dated the 31st March, 2014 and was subsequently amended *vide* notifications number G.S.R. 723(E), dated the 14th October, 2014, G.S.R. 37(E), dated the 16th January, 2015, G.S.R. 680(E), dated the 4th September, 2015, G.S.R. 742(E), dated the 27th July, 2016, G.S.R. 1371(E), dated the 7th November, 2017, G.S.R. 191(E), dated the 27th February, 2018, G.S.R. 725(E), dated the 31st July, 2018, G.S.R. 803 (E), dated the 22nd October, 2019, G.S.R. 60(E), dated the 30th January, 2020, G.S.R. 205(E), dated the 24th March, 2021, G.S.R. 247(E), dated the 1st April, 2021 and G.S.R. 107(E), dated the 11th February, 2022.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-31052022-236165
CG-DL-E-31052022-236165

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 386]
No. 386]

नई दिल्ली, मंगलवार, मई 31, 2022/ज्येष्ठ 10, 1944
NEW DELHI, TUESDAY, MAY 31, 2022/JYAISHTHA 10, 1944

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 31 मई, 2022

सा.का.नि. 407(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 के साथ पठित धारा 128 की उपधारा (1) और उपधारा (3), धारा 129 की उपधारा (3), धारा 133, धारा 134, धारा 135 की उपधारा (4), धारा 136 की उपधारा (1), धारा 137 और धारा 138 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (लेखा) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- संक्षिप्त नाम और प्रारम्भ – (1) इन नियमों का संक्षिप्त नाम कंपनी (लेखा) तीसरा संशोधन नियम, 2022 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- कंपनी (लेखा) नियम, 2014 के, नियम 12 के, उप-नियम (1ख) में,—
 - “31 मई, 2022” अंकों, अक्षरों और शब्दों के स्थान पर “30 जून, 2022” अंकों, अक्षरों और शब्दों को रखा जाएगा;
 - परंतु के पश्चात, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:-
“परंतु यह और कि वित्तीय वर्ष 2021-2022 के लिए, यथास्थिति, प्ररूप एओसी-4 या एओसी-4 एक्सबीआरएल या एओसी-4 एनबीएफसी (इंड एएस) फाइल करने के पश्चात, 31 मार्च, 2023 को या उससे पहले पृथकतः प्ररूप सीएसआर-2 फाइल किया जाएगा”।

[फा. सं. 1/19/2013-सीएल-V-भाग-III]

मनोज पाण्डेय, संयुक्त सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में संख्यांक सा.का.नि. 239(अ), तारीख 31 मार्च, 2014 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा.का.नि. 235(अ), तारीख 31 मार्च, 2022 द्वारा अंतिम रूप से संशोधित किए गए।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st May, 2022

G.S.R. 407(E).—In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. Short title and commencement.- (1) These rules may be called the Companies (Accounts) Third Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014, in rule 12, in sub-rule (1B),-

(i) for the figures, letters and word “31st May, 2022”, the figures, letters and word “30th June, 2022”, shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:-

"Provided further that for the financial year 2021-2022, Form CSR-2 shall be filed separately on or before 31st March, 2023 after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be".

[F. No. 1/19/2013-CL-V-Part III]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 239(E), dated the 31st March, 2014 and lastly amended, vide notification number G.S.R. 235(E), dated 31st March, 2022.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-12082022-238055
CG-DL-E-12082022-238055

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 550]
No. 550]

नई दिल्ली, बृहस्पतिवार, अगस्त 11, 2022/श्रावण 20, 1944
NEW DELHI, THURSDAY, AUGUST 11, 2022/SHRAVANA 20, 1944

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 5 अगस्त, 2022

सा.का.नि. 624(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 के साथ पठित धारा 128 की उपधारा (1) और उपधारा (3), धारा 129 की उपधारा (3), धारा 133, धारा 134, धारा 135 की उपधारा (4), धारा 136 की उपधारा (1), धारा 137 और धारा 138 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (लेखा) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- संक्षिप्त नाम और प्रारम्भ – (1) इन नियमों का संक्षिप्त नाम कंपनी (लेखा) चौथा संशोधन नियम, 2022 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- कंपनी (लेखा) नियम, 2014 के, नियम 3 में,-
 - उप-नियम (1) में, “भारत में उपयोग के लिए पहुंच योग्य” शब्दों के स्थान पर “भारत में उपयोग के लिए हमेशा पहुंच योग्य” शब्दों को रखा जाएगा;
 - उप-नियम (5) में, परंतुक में, “आवधिक आधार” शब्दों के स्थान पर, “दैनिक आधार” शब्दों को रखा जाएगा;
 - उप-नियम (6) में, खंड (घ) के पश्चात्, निम्नलिखित खंड को अंतःस्थापित किया जाएगा, अर्थात्:-

“(ड) जहाँ सेवा प्रदाता भारत के बाहर अवस्थित है, वहाँ भारत में लेखा बहियों और अन्य बहियों और कागजों पर नियंत्रण वाले व्यक्ति का नाम और पता।”

[फा. सं. 1/19/2013-सीएल-V-भाग-III]

मनोज पाण्डेय, संयुक्त सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में संख्यांक सा.का.नि. 239(अ), तारीख 31 मार्च, 2014 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा.का.नि. 407(अ), तारीख 31 मई, 2022 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 5th August, 2022

G.S.R. 624(E).—In exercise of the powers conferred under sub-sections (1) and (3) of section 128, sub-section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Companies (Accounts) Fourth Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014, in rule 3,-

(i) in sub-rule (1), for the words “accessible in India”, the words “accessible in India, at all times,” shall be substituted;

(ii) in sub-rule (5), in the proviso, for the words “periodic basis”, the words “daily basis” shall be substituted;

(iii) in sub-rule (6), after clause (d), the following clause shall be inserted, namely:-

“(e) where the service provider is located outside India, the name and address of the person in control of the books of account and other books and papers in India.”.

[F. No. 1/19/2013-CL-V-Part III]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 239(E), dated the 31st March, 2014 and lastly amended, notification number G.S.R. 407(E), dated the 31st May, 2022.