
MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 30th May, 2025.

G.S.R. 357(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) Second Amendment Rules, 2025.

(2) They shall come into force with effect from the 14th day of July, 2025.

2. In the Companies (Accounts) Rules, 2014 (hereinafter referred to as the said rules), in rule 5, for the word, letter and figure “Form AOC-1”, the word, letter and figure “e-Form AOC-1” shall be substituted.

3. In the said rules, in rule 8,-

(i) in sub-rule (2), for the word, letter and figure “Form AOC-2”, the word, letter and figure “e-Form AOC-2” shall be substituted.

(ii) in sub-rule (5),-

(A) in clause (x), after the words and figures, “Act, 2013 (14 of 2013)”, the following shall be inserted, namely:-

“along with the following details: -

(a) number of complaints of sexual harassment received in the year;

(b) number of complaints disposed off during the year; and

(c) number of cases pending for more than ninety days.”

(B) after clause (xii), the following clause shall be inserted, namely:-

“(xiii) a statement by the company with respect to the compliance of the provisions relating to the Maternity Benefit Act 1961.”

4. In the said rules, in rule 12, after sub-rule (1B), the following sub-rule shall be inserted, namely: -

“(1C) Every company, along with the relevant e-Form No. AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 NBFC (Ind AS) or AOC-4 CFS NBFC (Ind AS) and the respective attachments in portable document format as required, shall also file e-Form Extract of Board Report, Extract of Auditor’s Report (Standalone) and Extract of Auditor’s Report (Consolidated), as the case may be:

Provided that a copy of signed financial statements duly authenticated as per section 134 of the Act (including Board’s report, auditors’ report and other documents) in portable document format shall also be attached with XBRL Forms.”

5. In the said rules, in Annexure, for Form AOC-1, AOC-2, AOC-4, AOC-4 CFS, AOC-4-NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS) and CSR-2, the following e-Forms shall be substituted, namely: -

“Form no. AOC-1, AOC-2, AOC-4, AOC-4 CFS, AOC-4-NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), CSR-2, Extract of Board Report, Extract of Auditor’s Report (Standalone) and Extract of Auditor’s Report (Consolidated).”